

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: 6/29/2015

<p><i>Karen M. Humphrey</i> Vice - President of the Board - Original Signature Required</p>	<p>6-29-15 Date</p>
<p><i>Abbi Batten-Betley</i> Secretary of the Board - Original Signature Required</p>	<p>6-29-15 Date</p>
<p><i>J. Ambrosini</i> Chief School Administrator - Original Signature Required</p>	<p>6/30/15 Date</p>
<p>Joseph Ambrosini Contact Person</p>	<p>(724) 656-4774 Telephone Extension</p>
<p>jambrosini@ncasd.com E-mail Address</p>	

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	5,043,656
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	2,640,000
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	7,683,656
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,770,418
7000 Revenue from State Sources	31,570,389
8000 Revenue from Federal Sources	3,554,883
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	45,895,690
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 53,579,346

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	6,641,000
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	12,500
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	15,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	42,200
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	84,500
6150	Current Act 511 Taxes - Proportional Assessments	1,440,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,657,000
6500	Earnings on Investments	30,000
6700	Revenues from District Activities	4,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	631,407
6910	Rentals	48,000
6920	Contributions/Donations/Grants From Private Sources	20,000
6940	Tuition from Patrons	127,000
6960	Services Provided Other Local Governmental Units / LEAs	15,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	2,811
REVENUE FROM LOCAL SOURCES		10,770,418

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	22,532,066
7160	Tuition for Orphans and Children Placed in Private Homes	70,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	2,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	2,439,291
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)	845,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	686,517
7330	Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340	State Property Tax Reduction Allocation	1,185,515
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	1,100,000
7820	State Share of Retirement Contributions	2,650,000
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	31,570,389

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	1,788,309
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	306,833
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	390,000
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)	819,741
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)	50,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		3,554,883

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		45,895,690

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,641,000
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,185,515</u>
Total Approx. Tax Revenue:	\$7,826,515
Approx. Tax Levy for Tax Rate Calculation:	\$9,212,447

	Lawrence	Total
2014-15 Data		
a. Assessed Value	\$534,046,475	\$534,046,475
b. Real Estate Mills	17.2700	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$533,513,232	\$533,513,232
d. Assessed Value	\$533,436,415	\$533,436,415
e. Assessed Value of New Constr/ Renov	\$0	\$0
2014-15 Calculations		
f. 2014-15 Tax Levy (a * b)	\$9,222,983	\$9,222,983
2015-16 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$9,222,983	\$9,222,983
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	17.2700	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	82.73398%	82.73398%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$9,212,447	\$9,212,447
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	17.2700	
m. Tax Levy Generated by Mills (I / 1000 * d)	\$9,212,447	\$9,212,447
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$8,026,932
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$6,641,000

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,641,000
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,185,515</u>
Total Approx. Tax Revenue:	\$7,826,515
Approx. Tax Levy for Tax Rate Calculation:	\$9,212,447

	Lawrence	Total
Index Maximums		
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	17.7881	
q. Mills In Excess of Index if ($l > p$), ($l - p$)	0.0000	0.0000
r. Maximum Tax Levy Based On Index ($p / 1000$) * d	\$9,488,820	\$9,488,820
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	
t. Tax Levy In Excess of Index if ($m > r$), ($m - r$)	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$13,479	
Number of Homestead/Farmstead Properties	5,108	5,108
V. Median Assessed Value of Homestead Properties		\$47,295

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,641,000
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,185,515</u>
Total Approx. Tax Revenue:	\$7,826,515
Approx. Tax Levy for Tax Rate Calculation:	\$9,212,447
	Lawrence

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,185,515	Lowering RE Tax Rate	\$0	\$1,185,515
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,185,515</u>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lawrence	533,436,415	17.2700	9,212,447			82.73398%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	533,436,415		9,212,447	- 1,185,515	= 8,026,932	82.73398%	= 6,641,000
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			42,200

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$10.00	\$0.00	100,000	84,500
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			100,000	84,500

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,320,000	1,320,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	120,000	120,000
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			1,440,000	1,440,000

Total Act 511, Current Taxes

Act 511 Tax Limit	→	533,513,232	X	12	6,402,159
		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 New Castle Area SD	COUNTY NAME Lawrence	AUN 104375302
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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) ?

No Yes

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

Total Budgeted Expenditures	\$46,580,628.00
Ending Unassigned Fund Balance	\$215,062.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.5%

The Estimated Ending Unassigned Fund Balance
is within the allowable limits.

Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/30/15
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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

ITEM	AMOUNTS
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	19,915,127
1200 Special Programs - Elementary/Secondary	6,793,556
1300 Vocational Education	1,594,847
1400 Other Instructional Programs - Elementary/Secondary	709,107
1500 Nonpublic School Programs	25,568
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	278,710
Total 1000 Instruction	29,316,915
2000 Support Services	
2100 Support Services - Pupil Personnel	1,145,847
2200 Support Services - Instructional Staff	970,508
2300 Support Services - Administration	3,360,701
2400 Support Services - Pupil Health	720,786
2500 Support Services - Business	661,048
2600 Operation & Maintenance of Plant Services	3,027,389
2700 Student Transportation Services	1,625,096
2800 Support Services - Central	496,153
2900 Other Support Services	17,000
Total 2000 Support Services	12,024,528
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	133,855
3300 Community Services	38,878
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	172,733
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	0
Total 4000 Facilities Acquisition, Construction and Improvement	0
Total Estimated Expenditures	41,514,176
5000 Other Expenditures and Financing Uses	
5100 Debt Service	4,546,452
5200 Interfund Transfers - Out	520,000
5300 Transfers Involving Component Units	0
5500 Special and Extraordinary Items	0
5900 Budgetary Reserve	0
Total Other Financing Uses	5,066,452
Total Estimated Expenditures and Other Financing Uses	46,580,628
Appropriation of Prior Year Fund Balance	0
Total Appropriations	46,580,628
Ending Committed, Assigned and Unassigned Fund Balance	6,998,718

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,976,168
200	Personnel Services-Employee Benefits	6,559,520
300	Purchased Professional & Technical Services	24,155
400	Purchased Property Services	57,998
500	Other Purchased Services	756,441
600	Supplies	528,316
700	Property	0
800	Other Objects	12,529
	Total Regular Programs - Elementary/Secondary	19,915,127
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,313,928
200	Personnel Services-Employee Benefits	1,599,240
300	Purchased Professional & Technical Services	801,992
400	Purchased Property Services	34
500	Other Purchased Services	1,057,110
600	Supplies	21,252
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	6,793,556
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,594,847
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,594,847
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	275,309
200	Personnel Services-Employee Benefits	93,982
300	Purchased Professional & Technical Services	46,226
400	Purchased Property Services	20
500	Other Purchased Services	275,503
600	Supplies	18,052
700	Property	0
800	Other Objects	15
	Total Other Instructional Programs - Elementary/Secondary	709,107

<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	1,404
400	Purchased Property Services	24,164
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	25,568
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	162,059
200	Personnel Services-Employee Benefits	108,227
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,587
600	Supplies	6,837
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	278,710
Total Instruction		29,316,915

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	714,004
200	Personnel Services-Employee Benefits	418,767
300	Purchased Professional & Technical Services	7,992
400	Purchased Property Services	0
500	Other Purchased Services	3,531
600	Supplies	1,553
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,145,847
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	495,295
200	Personnel Services-Employee Benefits	275,136
300	Purchased Professional & Technical Services	159,085
400	Purchased Property Services	0
500	Other Purchased Services	3,725
600	Supplies	37,267
700	Property	0
800	Other Objects	0
	Total Support Services - Instructional Staff	970,508
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,724,283
200	Personnel Services-Employee Benefits	1,030,935
300	Purchased Professional & Technical Services	341,773
400	Purchased Property Services	48,353
500	Other Purchased Services	145,217
600	Supplies	61,353
700	Property	0
800	Other Objects	8,787
	Total Support Services - Administration	3,360,701
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	473,143
200	Personnel Services-Employee Benefits	227,896
300	Purchased Professional & Technical Services	7,292
400	Purchased Property Services	0
500	Other Purchased Services	232
600	Supplies	12,223
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	720,786

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	378,587
200	Personnel Services-Employee Benefits	175,741
300	Purchased Professional & Technical Services	22,014
400	Purchased Property Services	35,889
500	Other Purchased Services	31,010
600	Supplies	10,138
700	Property	0
800	Other Objects	7,669
	Total Support Services - Business	661,048
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,117,823
200	Personnel Services-Employee Benefits	996,997
300	Purchased Professional & Technical Services	115,017
400	Purchased Property Services	497,781
500	Other Purchased Services	12,187
600	Supplies	267,584
700	Property	20,000
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	3,027,389
2700	Student Transportation Services	
100	Personnel Services-Salaries	13,729
200	Personnel Services-Employee Benefits	6,995
300	Purchased Professional & Technical Services	99
400	Purchased Property Services	0
500	Other Purchased Services	1,603,270
600	Supplies	1,003
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,625,096
2800	Support Services - Central	
100	Personnel Services-Salaries	261,332
200	Personnel Services-Employee Benefits	105,441
300	Purchased Professional & Technical Services	5,933
400	Purchased Property Services	29,782
500	Other Purchased Services	710
600	Supplies	92,955
700	Property	0
800	Other Objects	0
	Total Support Services - Central	496,153

<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	17,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	17,000
	Total Support Services	12,024,528
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	79,659
200	Personnel Services-Employee Benefits	30,681
300	Purchased Professional & Technical Services	150
400	Purchased Property Services	0
500	Other Purchased Services	22,405
600	Supplies	960
700	Property	0
800	Other Objects	0
	Total Student Activities	133,855

<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	18,878
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	20,000
	Total Community Services	38,878
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	172,733
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	2,377,752
900	Other Uses of Funds	2,168,700
	Total Debt Service	4,546,452
5200	Interfund Transfers - Out	
900	Other Uses of Funds	520,000
	Total Interfund Transfers - Out	520,000

<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	0	
	Total Budgetary Reserve	0	
	Total Other Expenditures and Financing Uses		5,066,452
TOTAL EXPENDITURES			46,580,628

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	7,000,000	6,750,000
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	960,000	660,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	190,000	200,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	65,000	50,000
Total Cash and Short-Term Investments	8,215,000	7,660,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	8,215,000	7,660,000

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	57,070,000	54,910,000
Lease-Purchase Obligations	46,600	25,000
Accumulated Compensated Absences	2,200,000	2,100,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	59,316,600	57,035,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	1,900,000	1,800,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	1,900,000	1,800,000
TOTAL INDEBTEDNESS	<u>61,216,600</u>	<u>58,835,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Funds set aside for future increases in hospitalization, retirement and capital projects. Any transactions in this account require board action.</i>	6,783,656
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: To be used to balance budget in future years and to minimize future tax increases</i>	215,062
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	6,998,718
5900	Budgetary Reserve	0
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	6,998,718
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0