

LEA Name: Southern Lehigh SD

Class: 3

AUN Number: 121395703

County: Lehigh

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

PROPOSED VERSION

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 4/13/2015

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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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> |
|--|-----------------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | |
| 1 Estimated Beginning Fund Balance - Committed | 0 |
| 2 Estimated Beginning Fund Balance - Assigned | 11,298,329 |
| 3 Estimated Beginning Fund Balance - Unassigned | 3,924,290 |
| 4 | 0 |
| 5 | 0 |
| 6 | 0 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 15,222,619 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 45,715,791 |
| 7000 Revenue from State Sources | 12,762,948 |
| 8000 Revenue from Federal Sources | 358,835 |
| 9000 Other Financing Sources | 0 |
| Total Estimated Revenues And Other Financing Sources | 58,837,574 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 74,060,193 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 37,972,826 |
| 6112 | Interim Real Estate Taxes | 391,400 |
| 6113 | Public Utility Realty Tax | 56,500 |
| 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 | 50,000 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 4,850,000 |
| 6160 | Non-Real Estate Taxes - First Class Districts Only | 0 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 1,530,693 |
| 6500 | Earnings on Investments | 150,000 |
| 6700 | Revenues from District Activities | 147,088 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 413,490 |
| 6910 | Rentals | 8,182 |
| 6920 | Contributions/Donations/Grants From Private Sources | 0 |
| 6940 | Tuition from Patrons | 69,607 |
| 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 | 76,005 |
| REVENUE FROM LOCAL SOURCES | | 45,715,791 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 4,338,071 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 60,700 |
| 7170 | School Improvement Grants | 0 |
| 7180 | Staff and Program Development | 0 |
| 7220 | Vocational Education | 0 |
| 7240 | Driver Education - Student | 8,487 |
| 7250 | Migratory Children | 0 |
| 7260 | Workforce Investment Act | 0 |
| 7271 | Special Education Funding for School Aged Pupils | 1,156,879 |
| 7272 | Early Intervention | 0 |
| 7280 | Adult Literacy | 0 |
| 7292 | Pre-K Counts | 0 |
| 7299 | Other Program Subsidies Not Listed in 7200 Series | 642,470 |
| 7310 | Transportation (Regular and Additional) | 1,622,455 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 656,838 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 71,891 |
| 7340 | State Property Tax Reduction Allocation | 0 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 57,000 |
| 7505 | Ready to Learn Block Grant | 0 |
| 7509 | Supplemental Equipment Grants | 0 |
| 7598 | Revenue for the Support of Public Schools | 0 |
| 7599 | Other State Revenue Not Listed in the 7500 Series | 0 |
| 7810 | State Share of Social Security and Medicare Taxes | 947,549 |
| 7820 | State Share of Retirement Contributions | 3,200,608 |
| 7900 | Revenue for Technology | 0 |
| REVENUE FROM STATE SOURCES | | 12,762,948 |

| <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. Achvmnt. of the Disadvantaged | 200,000 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 58,835 |
| 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) | 100,000 |
| 8830 | Medical Assistance Reimbursements (ACCESS) - Early Intervention | 0 |
| REVENUE FROM FEDERAL SOURCES | | 358,835 |

| <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 | | 58,837,574 |

Act 1 Index (current): 1.9%

| | |
|--|---------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$37,972,826 |
| Amount of Tax Relief for Homestead Exclusions + | \$0 |
| Total Approx. Tax Revenue: | \$37,972,826 |
| Approx. Tax Levy for Tax Rate Calculation: | \$39,378,644 |
| | Lehigh |

| | | Total |
|--|-----------------|-----------------|
| <hr/> | | |
| 2014-15 Data | | |
| a. Assessed Value | \$2,520,042,900 | \$2,520,042,900 |
| b. Real Estate Mills | 15.3700 | |
| I. 2015-16 Data | | |
| c. 2013 STEB Market Value | \$2,412,717,165 | \$2,412,717,165 |
| d. Assessed Value | \$2,562,045,800 | \$2,562,045,800 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| <hr/> | | |
| 2014-15 Calculations | | |
| f. 2014-15 Tax Levy (a * b) | \$38,733,059 | \$38,733,059 |
| 2015-16 Calculations | | |
| II. g. Percent of Total Market Value | 100.00000% | 100.00000% |
| h. Rebalanced 2014-15 Tax Levy (f Total * g) | \$38,733,059 | \$38,733,059 |
| i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment | 15.3700 | |
| <hr/> | | |
| Calculation of Tax Rates and Levies Generated | | |
| j. Weighted Avg. Collection Percentage | 96.43000% | 96.43000% |
| k. Tax Levy Needed (Approx. Tax Levy * g) | \$39,378,644 | \$39,378,644 |
| III. I. 2015-16 Real Estate Tax Rate | 15.3700 | |
| (k / d * 1000) | | |
| m. Tax Levy Generated by Mills (l / 1000 * d) | \$39,378,644 | \$39,378,644 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) | | \$39,378,644 |
| o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) | | \$37,972,826 |
| <hr/> | | |

Act 1 Index (current): 1.9%

| | |
|--|---------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$37,972,826 |
| Amount of Tax Relief for Homestead Exclusions + | \$0 |
| Total Approx. Tax Revenue: | \$37,972,826 |
| Approx. Tax Levy for Tax Rate Calculation: | \$39,378,644 |
| | Lehigh |

Total

| | | |
|---|--------------|--------------|
| Index Maximums | | |
| p. Maximum Mills Based On Index (i * (1 + Index)) | 15.6620 | |
| 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 | \$40,126,761 | \$40,126,761 |
| IV. s. Millage Rate within Index? (If l > p Then No) | Yes | |
| t. Tax Levy In Excess of Index if (m > r), (m - r) | \$0 | \$0 |
| u. Tax Revenue In Excess of Index (t * Est. Pct. Collection) | \$0 | \$0 |

| | | |
|---|-----|-----|
| Information Related to Property Tax Relief | | |
| Assessed Value Exclusion per Homestead | \$0 | |
| Number of Homestead/Farmstead Properties | 0 | 0 |
| V. Median Assessed Value of Homestead Properties | | \$0 |

Act 1 Index (current): 1.9%

| | |
|---|--------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$37,972,826 |
| Amount of Tax Relief for Homestead Exclusions + | \$0 |
| Total Approx. Tax Revenue: | \$37,972,826 |
| Approx. Tax Levy for Tax Rate Calculation: | \$39,378,644 |
| | Lehigh |

Total

| | | | | |
|---|-----|----------------------|-----|------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | Lowering RE Tax Rate | \$0 | \$0 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | | | \$0 |
| Amount of Tax Relief from State/Local Sources | | | | <u>\$0</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 |
|---|------------------------|-------------------|-----------------------------|---|-------------------------------------|-------------------|------------------------------------|
| Lehigh | 2,562,045,800 | 15.3700 | 39,378,644 | | | 96.43000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| Totals: | <u>2,562,045,800</u> | | <u>39,378,644</u> | - 0 | = <u>39,378,644</u> | <u>96.43000%</u> | = <u>37,972,826</u> |
| | | | | <u>Rate</u> | | | <u>Estimated Revenue</u> |
| 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 | \$5.00 | \$0.00 | 50,000 | 50,000 |
| 6144 Trailer Taxes | \$0.00 | \$0.00 | 0 | 0 |
| 6145 Business Privilege Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6146 Mechanical Device Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6149 Other Flat Rate Assessments | \$0.00 | \$0.00 | 0 | 0 |
| Total Current Act 511 Taxes - Flat Rate Assessments | | | <u>50,000</u> | <u>50,000</u> |

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% | 4,250,000 | 4,250,000 |
| 6152 Occupation Taxes - Proportional Rate | 0 | 0 | 0 | 0 |
| 6153 Real Estate Transfer Taxes | 0.50% | 0.00% | 600,000 | 600,000 |
| 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 | | | <u>4,850,000</u> | <u>4,850,000</u> |

Total Act 511, Current Taxes

| | | | | | |
|-------------------|-----|----------------------|---|-----------|-------------------|
| Act 511 Tax Limit | --- | <u>2,412,717,165</u> | X | <u>12</u> | <u>28,952,606</u> |
| | | Market Value | | Mills | (511 Limit) |

| <u>ITEM</u> | | <u>AMOUNTS</u> | |
|-------------|--|-------------------|-------------------|
| 1000 | Instruction | | |
| 1100 | Regular Programs - Elementary/Secondary | 24,676,574 | |
| 1200 | Special Programs - Elementary/Secondary | 6,588,233 | |
| 1300 | Vocational Education | 1,066,577 | |
| 1400 | Other Instructional Programs - Elementary/Secondary | 255,565 | |
| 1500 | Nonpublic School Programs | 0 | |
| 1600 | Adult Education Programs | 0 | |
| 1700 | Higher Education Programs | 329,224 | |
| 1800 | Pre-Kindergarten | 0 | |
| | Total 1000 Instruction | 32,916,173 | |
| 2000 | Support Services | | |
| 2100 | Support Services - Pupil Personnel | 1,629,081 | |
| 2200 | Support Services - Instructional Staff | 2,314,719 | |
| 2300 | Support Services - Administration | 2,988,447 | |
| 2400 | Support Services - Pupil Health | 660,160 | |
| 2500 | Support Services - Business | 698,657 | |
| 2600 | Operation & Maintenance of Plant Services | 5,707,034 | |
| 2700 | Student Transportation Services | 4,572,619 | |
| 2800 | Support Services - Central | 1,205,328 | |
| 2900 | Other Support Services | 68,859 | |
| | Total 2000 Support Services | 19,844,904 | |
| 3000 | Operation of Non-instructional Services | | |
| 3100 | Food Services | 0 | |
| 3200 | Student Activities | 1,160,507 | |
| 3300 | Community Services | 86,164 | |
| 3400 | Scholarships and Awards | 0 | |
| | Total 3000 Operation of Non-instructional Services | 1,246,671 | |
| 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 | | 54,007,748 |
| 5000 | Other Expenditures and Financing Uses | | |
| 5100 | Debt Service | 6,080,032 | |
| 5200 | Interfund Transfers - Out | 276,675 | |
| 5300 | Transfers Involving Component Units | 0 | |
| 5500 | Special and Extraordinary Items | 0 | |
| 5900 | Budgetary Reserve | 397,936 | |
| | Total Other Financing Uses | | 6,754,643 |
| | Total Estimated Expenditures and Other Financing Uses | | 60,762,391 |
| | Appropriation of Prior Year Fund Balance | | 0 |
| | Total Appropriations | | 60,762,391 |
| | Ending Committed, Assigned and Unassigned Fund Balance | | 13,297,802 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 1000 | INSTRUCTION | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 13,630,298 |
| 200 | Personnel Services-Employee Benefits | 8,448,440 |
| 300 | Purchased Professional & Technical Services | 30,183 |
| 400 | Purchased Property Services | 365,210 |
| 500 | Other Purchased Services | 1,254,584 |
| 600 | Supplies | 911,229 |
| 700 | Property | 26,873 |
| 800 | Other Objects | 9,757 |
| | Total Regular Programs - Elementary/Secondary | 24,676,574 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 2,971,024 |
| 200 | Personnel Services-Employee Benefits | 1,810,195 |
| 300 | Purchased Professional & Technical Services | 1,595,300 |
| 400 | Purchased Property Services | 500 |
| 500 | Other Purchased Services | 180,800 |
| 600 | Supplies | 26,864 |
| 700 | Property | 1,500 |
| 800 | Other Objects | 2,050 |
| | Total Special Programs - Elementary/Secondary | 6,588,233 |
| 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 | 1,066,577 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | 1,066,577 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 152,823 |
| 200 | Personnel Services-Employee Benefits | 93,112 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 3,500 |
| 500 | Other Purchased Services | 5,467 |
| 600 | Supplies | 663 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Instructional Programs - Elementary/Secondary | 255,565 |

| <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 | 329,224 |
| 600 | Supplies | 0 |
| | Total Higher Education Programs | 329,224 |
| 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 |
| Total Instruction | | 32,916,173 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| 2000 | SUPPORT SERVICES | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 1,000,745 |
| 200 | Personnel Services-Employee Benefits | 609,737 |
| 300 | Purchased Professional & Technical Services | 1,360 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 5,000 |
| 600 | Supplies | 11,864 |
| 700 | Property | 0 |
| 800 | Other Objects | 375 |
| | Total Support Services - Pupil Personnel | 1,629,081 |
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 1,345,180 |
| 200 | Personnel Services-Employee Benefits | 826,211 |
| 300 | Purchased Professional & Technical Services | 42,693 |
| 400 | Purchased Property Services | 7,600 |
| 500 | Other Purchased Services | 17,497 |
| 600 | Supplies | 69,503 |
| 700 | Property | 4,700 |
| 800 | Other Objects | 1,335 |
| | Total Support Services - Instructional Staff | 2,314,719 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 1,564,890 |
| 200 | Personnel Services-Employee Benefits | 978,979 |
| 300 | Purchased Professional & Technical Services | 177,500 |
| 400 | Purchased Property Services | 9,950 |
| 500 | Other Purchased Services | 81,060 |
| 600 | Supplies | 48,593 |
| 700 | Property | 10,850 |
| 800 | Other Objects | 116,625 |
| | Total Support Services - Administration | 2,988,447 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 400,929 |
| 200 | Personnel Services-Employee Benefits | 242,833 |
| 300 | Purchased Professional & Technical Services | 8,628 |
| 400 | Purchased Property Services | 200 |
| 500 | Other Purchased Services | 900 |
| 600 | Supplies | 6,670 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Support Services - Pupil Health | 660,160 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 365,051 |
| 200 | Personnel Services-Employee Benefits | 244,038 |
| 300 | Purchased Professional & Technical Services | 37,000 |
| 400 | Purchased Property Services | 16,100 |
| 500 | Other Purchased Services | 6,750 |
| 600 | Supplies | 26,428 |
| 700 | Property | 2,500 |
| 800 | Other Objects | 790 |
| | Total Support Services - Business | 698,657 |
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 2,163,900 |
| 200 | Personnel Services-Employee Benefits | 1,320,734 |
| 300 | Purchased Professional & Technical Services | 215,000 |
| 400 | Purchased Property Services | 719,300 |
| 500 | Other Purchased Services | 158,300 |
| 600 | Supplies | 1,029,800 |
| 700 | Property | 94,000 |
| 800 | Other Objects | 6,000 |
| | Total Operation & Maintenance of Plant Services | 5,707,034 |
| 2700 | Student Transportation Services | |
| 100 | Personnel Services-Salaries | 73,039 |
| 200 | Personnel Services-Employee Benefits | 45,364 |
| 300 | Purchased Professional & Technical Services | 3,250 |
| 400 | Purchased Property Services | 8,550 |
| 500 | Other Purchased Services | 4,435,716 |
| 600 | Supplies | 6,700 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Student Transportation Services | 4,572,619 |
| 2800 | Support Services - Central | |
| 100 | Personnel Services-Salaries | 498,917 |
| 200 | Personnel Services-Employee Benefits | 308,138 |
| 300 | Purchased Professional & Technical Services | 75,242 |
| 400 | Purchased Property Services | 13,650 |
| 500 | Other Purchased Services | 90,210 |
| 600 | Supplies | 131,895 |
| 700 | Property | 79,000 |
| 800 | Other Objects | 8,276 |
| | Total Support Services - Central | 1,205,328 |

| <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 | 68,859 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 68,859 |
| Total Support Services | | 19,844,904 |
| 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 | 592,619 |
| 200 | Personnel Services-Employee Benefits | 230,743 |
| 300 | Purchased Professional & Technical Services | 64,040 |
| 400 | Purchased Property Services | 40,100 |
| 500 | Other Purchased Services | 103,446 |
| 600 | Supplies | 83,344 |
| 700 | Property | 2,650 |
| 800 | Other Objects | 43,565 |
| | Total Student Activities | 1,160,507 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|------------------|
| 3300 | Community Services | |
| 100 | Personnel Services-Salaries | 13,099 |
| 200 | Personnel Services-Employee Benefits | 4,460 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 2,500 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 605 |
| 700 | Property | 1,000 |
| 800 | Other Objects | 64,500 |
| | Total Community Services | 86,164 |
| 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 | 1,246,671 |
| 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 | 2,375,466 |
| 900 | Other Uses of Funds | 3,704,566 |
| | Total Debt Service | 6,080,032 |
| 5200 | Interfund Transfers - Out | |
| 900 | Other Uses of Funds | 276,675 |
| | Total Interfund Transfers - Out | 276,675 |

| <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 | 397,936 | |
| | Total Budgetary Reserve | 397,936 | |
| | Total Other Expenditures and Financing Uses | | 6,754,643 |
| TOTAL EXPENDITURES | | | 60,762,391 |

| | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|---|----------------------------|------------------------------|
| <u>CASH AND SHORT-TERM INVESTMENTS</u> | | |
| General Fund | 14,400,000 | 13,500,000 |
| Special Revenue Fund | | |
| Athletic/School-Sponsored Extra Curricular Activities | 10,000 | 10,000 |
| Other Comptroller-Approved Special Revenue Fund | 0 | 0 |
| Capital Projects Fund | | |
| Capital Reserve Fund - §690 | 0 | 0 |
| Capital Reserve Fund - §1431 | 900,000 | 900,000 |
| Capital Projects Fund – Other | 1,000,000 | 1,000,000 |
| Debt Service Fund | 0 | 0 |
| Enterprise Fund (Food Service, Child Care) | 100,000 | 100,000 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 40,000 | 40,000 |
| Agency Fund | 0 | 0 |
| Total Cash and Short-Term Investments | 16,450,000 | 15,550,000 |
| <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 | 16,450,000 | 15,550,000 |

| | <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 | 77,014,048 | 86,252,934 |
| Lease-Purchase Obligations | 300,000 | 275,000 |
| Accumulated Compensated Absences | 280,000 | 280,000 |
| Authority Lease Obligations | 0 | 0 |
| TOTAL LONG-TERM INDEBTEDNESS | 77,594,048 | 86,807,934 |
| <u>SHORT-TERM PAYABLES</u> | | |
| General Fund | 3,250,000 | 300,000 |
| Other Funds | 0 | 0 |
| TOTAL SHORT-TERM PAYABLES | 3,250,000 | 300,000 |
| TOTAL INDEBTEDNESS | <u>80,844,048</u> | <u>87,107,934</u> |

| Account | Description | Amounts |
|-------------|--|-------------------|
| 0830 | Estimated Ending Committed Fund Balance | 0 |
| 0840 | Estimated Ending Assigned Fund Balance Explanation: OK | 9,373,512 |
| 0850 | Estimated Ending Unassigned Fund Balance Explanation: OK | 3,924,290 |
| | Total Ending Fund Balance - Committed, Assigned, and Unassigned | 13,297,802 |
| 5900 | Budgetary Reserve Explanation: <i>Contingency, Mini-grants, Federal Expenditures</i> | 397,936 |
| | Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | 13,695,738 |
| | Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation | 0 |