

LEA Name: Wyomissing Area SD

Class: 3

AUN Number: 114069353

County:

Berks

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

**PROPOSED VERSION**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 6/15/2015

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mark Boyer  
Contact Person

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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 Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	4,468,800
2 Estimated Beginning Fund Balance - Assigned	179,817
3 Estimated Beginning Fund Balance - Unassigned	2,549,019
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>7,197,636</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	26,740,252
7000 Revenue from State Sources	5,447,547
8000 Revenue from Federal Sources	407,733
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>32,595,532</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>39,793,168</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	22,371,472
6112	Interim Real Estate Taxes	36,926
6113	Public Utility Realty Tax	31,159
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	408,500
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	32,272
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	90,187
6150	Current Act 511 Taxes - Proportional Assessments	2,935,505
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	384,941
6500	Earnings on Investments	19,602
6700	Revenues from District Activities	40,471
6800	Revenue from Intermediary Sources / Pass-Through Funds	269,989
6910	Rentals	4,681
6920	Contributions/Donations/Grants From Private Sources	22,714
6940	Tuition from Patrons	5,600
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	86,233
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>26,740,252</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	1,260,629
7160	Tuition for Orphans and Children Placed in Private Homes	0
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	742,988
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)	285,531
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	70,892
7330	Health Services (Medical, Dental, Nurse, Act 25)	36,693
7340	State Property Tax Reduction Allocation	488,999
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	196,837
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	548,841
7820	State Share of Retirement Contributions	1,816,137
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>5,447,547</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	219,063
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	27,790
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	12,000
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)	146,560
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	2,320
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>407,733</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>32,595,532</b>

Act 1 Index (current): 1.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,371,472</b>
<b>Amount of Tax Relief for Homestead Exclusions +</b>	<b><u>\$488,999</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$22,860,471</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,671,872</b>

	<b>Berks</b>	<b>Total</b>
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<b>2014-15 Data</b>		
a. Assessed Value	\$791,470,231	\$791,470,231
b. Real Estate Mills	29.4887	
<b>I. 2015-16 Data</b>		
c. 2013 STEB Market Value	\$959,673,726	\$959,673,726
d. Assessed Value	\$794,795,526	\$794,795,526
e. Assessed Value of New Constr/ Renov	\$0	\$0
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<b>2014-15 Calculations</b>		
f. 2014-15 Tax Levy (a * b)	\$23,339,428	\$23,339,428
<b>2015-16 Calculations</b>		
<b>II. g. Percent of Total Market Value</b>	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$23,339,428	\$23,339,428
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.4887	
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$23,671,872	\$23,671,872
<b>III. I. 2015-16 Real Estate Tax Rate</b>	<b>29.7836</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$23,671,872	\$23,671,872
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$23,182,873
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$22,371,472

Act 1 Index (current): 1.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,371,472</b>
<b>Amount of Tax Relief for Homestead Exclusions +</b>	<b><u>\$488,999</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$22,860,471</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,671,872</b>
	<b>Berks</b>

	Berks	Total
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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	30.0489	
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	\$23,882,731	\$23,882,731
<b>IV.</b> 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
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<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties	2,783	2,783
<b>V.</b> Median Assessed Value of Homestead Properties		\$122,000
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Act 1 Index (current): 1.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,371,472
Amount of Tax Relief for Homestead Exclusions +	<u>\$488,999</u>
Total Approx. Tax Revenue:	\$22,860,471
Approx. Tax Levy for Tax Rate Calculation:	\$23,671,872
	Berks

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$488,999	Lowering RE Tax Rate	\$0	\$488,999
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$488,999</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
Berks	794,795,526	29.7836	23,671,872			96.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	<u>794,795,526</u>		<u>23,671,872</u>	- 488,999	= 23,182,873 X	96.50000%	= <u>22,371,472</u>
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			<u>32,272</u>

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	32,272	32,272
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	57,915	57,915
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>90,187</u>	<u>90,187</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%	2,266,765	2,266,765
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	273,814	273,814
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	1.5	0	394,926	394,926
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>2,935,505</u>	<u>2,935,505</u>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	959,673,726	X	12	11,516,085
		Market Value		Mills	(511 Limit)





ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	13,118,899	
1200	Special Programs - Elementary/Secondary	4,419,139	
1300	Vocational Education	445,218	
1400	Other Instructional Programs - Elementary/Secondary	117,199	
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>18,100,455</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,276,171	
2200	Support Services - Instructional Staff	737,299	
2300	Support Services - Administration	2,174,229	
2400	Support Services - Pupil Health	423,111	
2500	Support Services - Business	605,068	
2600	Operation & Maintenance of Plant Services	2,678,978	
2700	Student Transportation Services	867,898	
2800	Support Services - Central	1,176,581	
2900	Other Support Services	28,000	
	<b>Total 2000 Support Services</b>	<b>9,967,335</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	878,648	
3300	Community Services	69,027	
3400	Scholarships and Awards	500	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>948,175</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>29,015,965</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,464,967	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	250,000	
	<b>Total Other Financing Uses</b>		<b>3,714,967</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>32,730,932</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>32,730,932</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>7,062,236</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	7,930,815
200	Personnel Services-Employee Benefits	4,353,590
300	Purchased Professional & Technical Services	5,750
400	Purchased Property Services	3,610
500	Other Purchased Services	263,620
600	Supplies	525,737
700	Property	32,000
800	Other Objects	3,777
	Total Regular Programs - Elementary/Secondary	13,118,899
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,923,677
200	Personnel Services-Employee Benefits	1,264,087
300	Purchased Professional & Technical Services	448,400
400	Purchased Property Services	0
500	Other Purchased Services	720,100
600	Supplies	59,875
700	Property	3,000
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	4,419,139
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	445,218
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	445,218
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	20,200
200	Personnel Services-Employee Benefits	6,499
300	Purchased Professional & Technical Services	35,000
400	Purchased Property Services	0
500	Other Purchased Services	54,000
600	Supplies	1,500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	117,199

<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>18,100,455</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	778,164
200	Personnel Services-Employee Benefits	443,032
300	Purchased Professional & Technical Services	35,000
400	Purchased Property Services	0
500	Other Purchased Services	2,400
600	Supplies	17,275
700	Property	0
800	Other Objects	300
	Total Support Services - Pupil Personnel	1,276,171
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	442,133
200	Personnel Services-Employee Benefits	213,286
300	Purchased Professional & Technical Services	34,290
400	Purchased Property Services	1,400
500	Other Purchased Services	6,090
600	Supplies	39,600
700	Property	0
800	Other Objects	500
	Total Support Services - Instructional Staff	737,299
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,133,867
200	Personnel Services-Employee Benefits	595,617
300	Purchased Professional & Technical Services	228,295
400	Purchased Property Services	44,800
500	Other Purchased Services	51,800
600	Supplies	21,850
700	Property	0
800	Other Objects	98,000
	Total Support Services - Administration	2,174,229
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	174,210
200	Personnel Services-Employee Benefits	110,791
300	Purchased Professional & Technical Services	128,500
400	Purchased Property Services	100
500	Other Purchased Services	35
600	Supplies	9,350
700	Property	0
800	Other Objects	125
	Total Support Services - Pupil Health	423,111



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	320,428
200	Personnel Services-Employee Benefits	210,770
300	Purchased Professional & Technical Services	5,400
400	Purchased Property Services	30,000
500	Other Purchased Services	10,970
600	Supplies	18,500
700	Property	0
800	Other Objects	9,000
	Total Support Services - Business	605,068
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	864,460
200	Personnel Services-Employee Benefits	556,074
300	Purchased Professional & Technical Services	41,000
400	Purchased Property Services	722,548
500	Other Purchased Services	81,644
600	Supplies	411,452
700	Property	0
800	Other Objects	1,800
	Total Operation & Maintenance of Plant Services	2,678,978
2700	Student Transportation Services	
100	Personnel Services-Salaries	56,337
200	Personnel Services-Employee Benefits	19,179
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	7,000
500	Other Purchased Services	745,382
600	Supplies	34,500
700	Property	0
800	Other Objects	3,000
	Total Student Transportation Services	867,898
2800	Support Services - Central	
100	Personnel Services-Salaries	338,426
200	Personnel Services-Employee Benefits	147,115
300	Purchased Professional & Technical Services	245,150
400	Purchased Property Services	25,000
500	Other Purchased Services	96,040
600	Supplies	194,700
700	Property	128,000
800	Other Objects	2,150
	Total Support Services - Central	1,176,581

<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	28,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	28,000
<b>Total Support Services</b>		<b>9,967,335</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	465,682
200	Personnel Services-Employee Benefits	170,171
300	Purchased Professional & Technical Services	60,050
400	Purchased Property Services	13,500
500	Other Purchased Services	91,525
600	Supplies	53,450
700	Property	5,500
800	Other Objects	18,770
	Total Student Activities	878,648

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	60,990
200	Personnel Services-Employee Benefits	5,537
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	69,027
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	500
	Total Scholarships and Awards	500
	<b>Total Operation of Non-instructional Services</b>	<b>948,175</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	916,344
900	Other Uses of Funds	2,548,623
	Total Debt Service	3,464,967
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<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	250,000
	Total Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>		<b>3,714,967</b>
<b>TOTAL EXPENDITURES</b>		<b>32,730,932</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	8,734,323	8,599,117
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	2,523,374	2,523,374
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	119,154	119,154
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	65,749	65,749
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b><u>11,442,600</u></b>	<b><u>11,307,394</u></b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	88,564	88,564
<b>Total Long-Term Investments</b>	<b><u>88,564</u></b>	<b><u>88,564</u></b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b><u><u>11,531,164</u></u></b>	<b><u><u>11,395,958</u></u></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	1,370,000	1,360,000
Other Long-Term Liabilities	0	0
Bonds Payable	32,775,929	32,865,928
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	125,000	125,000
Authority Lease Obligations	223,101	0
TOTAL LONG-TERM INDEBTEDNESS	34,494,030	34,350,928
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>34,494,030</u></b>	<b><u>34,350,928</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Reserved for future PSERS increases, Curriculum and Vehicle Replacements</i>	3,968,800
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: 8% of General Fund Expenditures used for unanticipated expense and future expense exceeding Act 1 Index</i>	3,093,436
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>7,062,236</b>
<b>5900</b>	<b>Budgetary Reserve</b> <i>Explanation: Contingency for special ed placements</i>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>7,312,236</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>