

LEA Name: Methacton SD

Class: 3

AUN Number: 123465303

County: Montgomery

**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: 6/25/2015



President of the Board - Original Signature Required

Date 6/25/15



Secretary of the Board - Original Signature Required

Date 6/25/15



Chief School Administrator - Original Signature Required

Date 6/25/2015

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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 | 581,595 |
| 2 Estimated Beginning Fund Balance - Assigned | 858,813 |
| 3 Estimated Beginning Fund Balance - Unassigned | 4,797,155 |
| 4 | 0 |
| 5 | 0 |
| 6 | 0 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 6,237,563 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 78,688,666 |
| 7000 Revenue from State Sources | 20,060,088 |
| 8000 Revenue from Federal Sources | 492,074 |
| 9000 Other Financing Sources | 1,024,450 |
| Total Estimated Revenues And Other Financing Sources | 100,265,278 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 106,502,841 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 66,413,089 |
| 6112 | Interim Real Estate Taxes | 250,000 |
| 6113 | Public Utility Realty Tax | 92,000 |
| 6114 | Payments in Lieu of Current Taxes - State / Local Reimbursement | 81,295 |
| 6115 | Payments in Lieu of Current Taxes - Federal Reimbursement | 0 |
| 6120 | Per Capita Taxes, Section 679 | 90,000 |
| 6130 | Taxpayer Relief Taxes - Proportional Assessments | 0 |
| 6140 | Current Act 511 Taxes - Flat Rate Assessments | 190,000 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 7,677,500 |
| 6160 | Non-Real Estate Taxes - First Class Districts Only | 0 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 1,740,000 |
| 6500 | Earnings on Investments | 55,000 |
| 6700 | Revenues from District Activities | 160,000 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 887,796 |
| 6910 | Rentals | 105,000 |
| 6920 | Contributions/Donations/Grants From Private Sources | 22,000 |
| 6940 | Tuition from Patrons | 537,989 |
| 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 | 386,997 |
| | REVENUE FROM LOCAL SOURCES | 78,688,666 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 6,401,350 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 46,014 |
| 7170 | School Improvement Grants | 0 |
| 7180 | Staff and Program Development | 0 |
| 7220 | Vocational Education | 0 |
| 7240 | Driver Education - Student | 0 |
| 7250 | Migratory Children | 0 |
| 7260 | Workforce Investment Act | 0 |
| 7271 | Special Education Funding for School Aged Pupils | 2,368,711 |
| 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) | 1,589,350 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 406,640 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 92,447 |
| 7340 | State Property Tax Reduction Allocation | 1,946,884 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 95,579 |
| 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 | 1,624,823 |
| 7820 | State Share of Retirement Contributions | 5,488,290 |
| 7900 | Revenue for Technology | 0 |
| | REVENUE FROM STATE SOURCES | 20,060,088 |

| <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 | 166,214 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 107,106 |
| 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) | 210,386 |
| 8820 | Medical Assistance Reimbursement For Administrative Claiming (Quarterly) | 8,368 |
| 8830 | Medical Assistance Reimbursements (ACCESS) - Early Intervention | 0 |
| REVENUE FROM FEDERAL SOURCES | | 492,074 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|---|---|--------------------|
| OTHER FINANCING SOURCES | | |
| 9100 | Sale of Bonds | 0 |
| 9200 | Proceeds From Extended Term Financing | 1,000,000 |
| 9320 | Special Revenue Fund Transfers | 0 |
| 9330 | Capital Projects Fund Transfers | 0 |
| 9340 | Debt Service Fund Transfers | 0 |
| 9350 | Enterprise Fund Transfers | 0 |
| 9360 | Internal Service Fund Transfers | 0 |
| 9370 | Trust and Agency Fund Transfers | 0 |
| 9380 | Activity Fund Transfers | 0 |
| 9390 | Permanent Fund Transfers | 0 |
| 9400 | Sale or Compensation for Loss of Fixed Assets | 10,205 |
| 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 | 14,245 |
| | OTHER FINANCING SOURCES | 1,024,450 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | | 100,265,278 |

Act 1 Index (current): 1.9%

| | |
|---|--------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$66,413,089 |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$1,946,884</u> |
| Total Approx. Tax Revenue: | \$68,359,973 |
| Approx. Tax Levy for Tax Rate Calculation: | \$70,989,660 |
| | Montgomery |

Total

| | | |
|--|-----------------|-----------------|
| 2014-15 Data | | |
| a. Assessed Value | \$2,537,061,304 | \$2,537,061,304 |
| b. Real Estate Mills | 27.9000 | |
| I. 2015-16 Data | | |
| c. 2013 STEB Market Value | \$3,821,188,589 | \$3,821,188,589 |
| d. Assessed Value | \$2,544,432,254 | \$2,544,432,254 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| 2014-15 Calculations | | |
| f. 2014-15 Tax Levy (a * b) | \$70,784,010 | \$70,784,010 |
| 2015-16 Calculations | | |
| g. Percent of Total Market Value | 100.00000% | 100.00000% |
| h. Rebalanced 2014-15 Tax Levy (f Total * g) | \$70,784,010 | \$70,784,010 |
| i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment | 27.9000 | |
| Calculation of Tax Rates and Levies Generated | | |
| j. Weighted Avg. Collection Percentage | 96.19122% | 96.19122% |
| k. Tax Levy Needed (Approx. Tax Levy * g) | \$70,989,660 | \$70,989,660 |
| I. 2015-16 Real Estate Tax Rate (k / d * 1000) | 27.9000 | |
| m. Tax Levy Generated by Mills (l / 1000 * d) | \$70,989,660 | \$70,989,660 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) | | \$69,042,776 |
| o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) | | \$66,413,089 |

Act 1 Index (current): 1.9%

| | |
|---|--------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$66,413,089 |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$1,946,884</u> |
| Total Approx. Tax Revenue: | \$68,359,973 |
| Approx. Tax Levy for Tax Rate Calculation: | \$70,989,660 |

| | | |
|---|--------------|--------------|
| | Montgomery | Total |
| <hr/> | | |
| Index Maximums | | |
| p. Maximum Mills Based On Index (i * (1 + Index)) | 28.4301 | |
| 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 | \$72,338,463 | \$72,338,463 |
| 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 |
| <hr/> | | |

| | | |
|---|---------|-----------|
| Information Related to Property Tax Relief | | |
| Assessed Value Exclusion per Homestead | \$8,248 | |
| Number of Homestead/Farmstead Properties | 8,479 | 8,479 |
| V. Median Assessed Value of Homestead Properties | | \$172,880 |
| <hr/> | | |

Act 1 Index (current): 1.9%

| | |
|---|--------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$66,413,089 |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$1,946,884</u> |
| Total Approx. Tax Revenue: | \$68,359,973 |
| Approx. Tax Levy for Tax Rate Calculation: | \$70,989,660 |
| | Montgomery |

Total

| | | | | |
|---|-------------|----------------------|-----|--------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$1,946,884 | Lowering RE Tax Rate | \$0 | \$1,946,884 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | | | \$0 |
| Amount of Tax Relief from State/Local Sources | | | | <u>\$1,946,884</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> |
|--------------------|-------------------------------|--------------------------|------------------------------------|--|--|--------------------------|---|
| Montgomery | 2,544,432,254 | 27.9000 | 70,989,660 | | | 96.19122% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| Totals: | <u>2,544,432,254</u> | | <u>70,989,660</u> | - <u>1,946,884</u> | = <u>69,042,776</u> | <u>96.19122%</u> | = <u>66,413,089</u> |

| | <u>Rate</u> | <u>Estimated Revenue</u> |
|---|-------------|--------------------------|
| 6120 <u>Per Capita Taxes, Section 679</u> | 5.00 | 90,000 |

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 | 90,000 | 90,000 |
| 6142 Occupation Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6143 Local Services / Occupational Privilege Taxes | \$10.00 | \$0.00 | 100,000 | 100,000 |
| 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>190,000</u> | <u>190,000</u> |

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% | 6,700,000 | 6,700,000 |
| 6152 Occupation Taxes - Proportional Rate | 0 | 0 | 0 | 0 |
| 6153 Real Estate Transfer Taxes | 0.50% | 0.00% | 925,000 | 925,000 |
| 6154 Amusement Taxes | 5.00% | 0.00% | 52,500 | 52,500 |
| 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>7,677,500</u> | <u>7,677,500</u> |

Total Act 511, Current Taxes

| | | | | | |
|-------------------|-----|---------------|---|-------|-------------|
| Act 511 Tax Limit | --- | 3,821,188,589 | X | 12 | 45,854,263 |
| | | Market Value | | Mills | (511 Limit) |

| <u>ITEM</u> | | <u>AMOUNTS</u> | |
|-------------|--|-------------------|--------------------|
| 1000 | Instruction | | |
| 1100 | Regular Programs - Elementary/Secondary | 39,040,951 | |
| 1200 | Special Programs - Elementary/Secondary | 14,303,874 | |
| 1300 | Vocational Education | 2,383,676 | |
| 1400 | Other Instructional Programs - Elementary/Secondary | 190,731 | |
| 1500 | Nonpublic School Programs | 7,119 | |
| 1600 | Adult Education Programs | 200,510 | |
| 1700 | Higher Education Programs | 0 | |
| 1800 | Pre-Kindergarten | 0 | |
| | Total 1000 Instruction | 56,126,861 | |
| 2000 | Support Services | | |
| 2100 | Support Services - Pupil Personnel | 3,993,585 | |
| 2200 | Support Services - Instructional Staff | 2,341,401 | |
| 2300 | Support Services - Administration | 6,398,502 | |
| 2400 | Support Services - Pupil Health | 1,254,585 | |
| 2500 | Support Services - Business | 1,194,059 | |
| 2600 | Operation & Maintenance of Plant Services | 8,509,254 | |
| 2700 | Student Transportation Services | 6,689,908 | |
| 2800 | Support Services - Central | 1,885,538 | |
| 2900 | Other Support Services | 72,922 | |
| | Total 2000 Support Services | 32,339,754 | |
| 3000 | Operation of Non-instructional Services | | |
| 3100 | Food Services | 0 | |
| 3200 | Student Activities | 1,417,177 | |
| 3300 | Community Services | 4,550 | |
| 3400 | Scholarships and Awards | 0 | |
| | Total 3000 Operation of Non-instructional Services | 1,421,727 | |
| 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 | | 89,888,342 |
| 5000 | Other Expenditures and Financing Uses | | |
| 5100 | Debt Service | 10,835,749 | |
| 5200 | Interfund Transfers - Out | 200,000 | |
| 5300 | Transfers Involving Component Units | 0 | |
| 5500 | Special and Extraordinary Items | 0 | |
| 5900 | Budgetary Reserve | 200,000 | |
| | Total Other Financing Uses | | 11,235,749 |
| | Total Estimated Expenditures and Other Financing Uses | | 101,124,091 |
| | Appropriation of Prior Year Fund Balance | | 0 |
| | Total Appropriations | | 101,124,091 |
| | Ending Committed, Assigned and Unassigned Fund Balance | | 5,378,750 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 1000 | INSTRUCTION | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 21,318,610 |
| 200 | Personnel Services-Employee Benefits | 13,386,479 |
| 300 | Purchased Professional & Technical Services | 2,063,375 |
| 400 | Purchased Property Services | 33,350 |
| 500 | Other Purchased Services | 1,144,900 |
| 600 | Supplies | 1,028,567 |
| 700 | Property | 61,566 |
| 800 | Other Objects | 4,104 |
| | Total Regular Programs - Elementary/Secondary | 39,040,951 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 6,605,298 |
| 200 | Personnel Services-Employee Benefits | 4,394,096 |
| 300 | Purchased Professional & Technical Services | 2,536,500 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 364,600 |
| 600 | Supplies | 128,380 |
| 700 | Property | 25,000 |
| 800 | Other Objects | 250,000 |
| | Total Special Programs - Elementary/Secondary | 14,303,874 |
| 1300 | Vocational Education | |
| 100 | Personnel Services-Salaries | 778,650 |
| 200 | Personnel Services-Employee Benefits | 405,954 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 1,725 |
| 500 | Other Purchased Services | 1,169,459 |
| 600 | Supplies | 27,888 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | 2,383,676 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 120,318 |
| 200 | Personnel Services-Employee Benefits | 61,031 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 9,382 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Instructional Programs - Elementary/Secondary | 190,731 |

| <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 | 7,119 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Nonpublic School Programs | 7,119 |
| 1600 | Adult Education Programs | |
| 100 | Personnel Services-Salaries | 77,380 |
| 200 | Personnel Services-Employee Benefits | 5,920 |
| 300 | Purchased Professional & Technical Services | 95,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 14,200 |
| 600 | Supplies | 8,010 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Adult Education Programs | 200,510 |
| 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 |
| Total Instruction | | 56,126,861 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| 2000 | SUPPORT SERVICES | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 2,381,201 |
| 200 | Personnel Services-Employee Benefits | 1,347,632 |
| 300 | Purchased Professional & Technical Services | 217,500 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 9,200 |
| 600 | Supplies | 37,672 |
| 700 | Property | 0 |
| 800 | Other Objects | 380 |
| | Total Support Services - Pupil Personnel | 3,993,585 |
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 1,401,493 |
| 200 | Personnel Services-Employee Benefits | 722,070 |
| 300 | Purchased Professional & Technical Services | 77,545 |
| 400 | Purchased Property Services | 3,100 |
| 500 | Other Purchased Services | 34,377 |
| 600 | Supplies | 96,589 |
| 700 | Property | 4,377 |
| 800 | Other Objects | 1,850 |
| | Total Support Services - Instructional Staff | 2,341,401 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 3,418,472 |
| 200 | Personnel Services-Employee Benefits | 2,180,129 |
| 300 | Purchased Professional & Technical Services | 607,104 |
| 400 | Purchased Property Services | 6,700 |
| 500 | Other Purchased Services | 77,350 |
| 600 | Supplies | 41,777 |
| 700 | Property | 10,000 |
| 800 | Other Objects | 56,970 |
| | Total Support Services - Administration | 6,398,502 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 757,440 |
| 200 | Personnel Services-Employee Benefits | 457,957 |
| 300 | Purchased Professional & Technical Services | 8,390 |
| 400 | Purchased Property Services | 1,500 |
| 500 | Other Purchased Services | 1,000 |
| 600 | Supplies | 28,298 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Support Services - Pupil Health | 1,254,585 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 518,002 |
| 200 | Personnel Services-Employee Benefits | 285,192 |
| 300 | Purchased Professional & Technical Services | 4,679 |
| 400 | Purchased Property Services | 11,694 |
| 500 | Other Purchased Services | 341,983 |
| 600 | Supplies | 1,819 |
| 700 | Property | 0 |
| 800 | Other Objects | 30,690 |
| | Total Support Services - Business | 1,194,059 |
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 3,380,385 |
| 200 | Personnel Services-Employee Benefits | 1,816,060 |
| 300 | Purchased Professional & Technical Services | 321,173 |
| 400 | Purchased Property Services | 2,119,254 |
| 500 | Other Purchased Services | 79,242 |
| 600 | Supplies | 777,050 |
| 700 | Property | 10,000 |
| 800 | Other Objects | 6,090 |
| | Total Operation & Maintenance of Plant Services | 8,509,254 |
| 2700 | Student Transportation Services | |
| 100 | Personnel Services-Salaries | 247,064 |
| 200 | Personnel Services-Employee Benefits | 160,529 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 6,281,315 |
| 600 | Supplies | 1,000 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Student Transportation Services | 6,689,908 |
| 2800 | Support Services - Central | |
| 100 | Personnel Services-Salaries | 693,869 |
| 200 | Personnel Services-Employee Benefits | 404,426 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 287,537 |
| 500 | Other Purchased Services | 75,205 |
| 600 | Supplies | 324,975 |
| 700 | Property | 99,526 |
| 800 | Other Objects | 0 |
| | Total Support Services - Central | 1,885,538 |

| <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 | 72,922 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 72,922 |
| | Total Support Services | 32,339,754 |
| 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 | 780,840 |
| 200 | Personnel Services-Employee Benefits | 277,951 |
| 300 | Purchased Professional & Technical Services | 73,600 |
| 400 | Purchased Property Services | 29,600 |
| 500 | Other Purchased Services | 93,841 |
| 600 | Supplies | 115,830 |
| 700 | Property | 1,500 |
| 800 | Other Objects | 44,015 |
| | Total Student Activities | 1,417,177 |

| <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 | 700 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 3,850 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Community Services | 4,550 |
| 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 | 1,421,727 |
| 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 | 5,000,000 |
| 900 | Other Uses of Funds | 5,835,749 |
| | Total Debt Service | 10,835,749 |
| 5200 | Interfund Transfers - Out | |
| 900 | Other Uses of Funds | 200,000 |
| | Total Interfund Transfers - Out | 200,000 |

| <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 | 200,000 | |
| | Total Budgetary Reserve | 200,000 | |
| | Total Other Expenditures and Financing Uses | | 11,235,749 |
| TOTAL EXPENDITURES | | | 101,124,091 |

| | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|---|----------------------------|------------------------------|
| <u>CASH AND SHORT-TERM INVESTMENTS</u> | | |
| General Fund | 11,000,000 | 10,000,000 |
| 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 | 250,000 | 200,000 |
| Capital Projects Fund – Other | 5,500,000 | 1,300,000 |
| Debt Service Fund | 0 | 0 |
| Enterprise Fund (Food Service, Child Care) | 400,000 | 400,000 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 60,000 | 60,000 |
| Agency Fund | 350,000 | 350,000 |
| Total Cash and Short-Term Investments | 17,560,000 | 12,310,000 |
| <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 | 17,560,000 | 12,310,000 |

| | <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 | 88,085,000 | 81,315,000 |
| Lease-Purchase Obligations | 1,018,895 | 668,377 |
| Accumulated Compensated Absences | 2,452,355 | 2,475,000 |
| Authority Lease Obligations | 0 | 0 |
| TOTAL LONG-TERM INDEBTEDNESS | 91,556,250 | 84,458,377 |
| <u>SHORT-TERM PAYABLES</u> | | |
| General Fund | 0 | 0 |
| Other Funds | 0 | 0 |
| TOTAL SHORT-TERM PAYABLES | 0 | 0 |
| TOTAL INDEBTEDNESS | <u>91,556,250</u> | <u>84,458,377</u> |

| Account | Description | Amounts |
|---------|---|------------------|
| 0830 | Estimated Ending Committed Fund Balance | 0 |
| 0840 | Estimated Ending Assigned Fund Balance | 0 |
| 0850 | Estimated Ending Unassigned Fund Balance <i>Explanation: To be used for unanticipated expenses that occur during the year.</i> | 5,378,750 |
| | Total Ending Fund Balance - Committed, Assigned, and Unassigned | 5,378,750 |
| 5900 | Budgetary Reserve <i>Explanation: To be used for unanticipated expenses that occur during the year.</i> | 200,000 |
| | Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | 5,578,750 |
| | Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation | 0 |