

LEA Name: Eastern Lancaster County SD

Class: 3

AUN Number: 113362303

County: Lancaster

**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: 6/15/2015



President of the Board - Original Signature Required

Date 6/15/15



Secretary of the Board - Original Signature Required

Date 6/15/15



Chief School Administrator - Original Signature Required

Date 6/15/15

Keith D. Ramsey, CFO

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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	5,286,344
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	3,549,349
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	8,835,693
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,806,645
7000 Revenue from State Sources	11,547,331
8000 Revenue from Federal Sources	1,416,920
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	49,770,896
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	58,606,589

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	29,286,524
6112	Interim Real Estate Taxes	130,000
6113	Public Utility Realty Tax	39,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	160,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	97,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	232,000
6150	Current Act 511 Taxes - Proportional Assessments	3,380,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	350,000
6500	Earnings on Investments	40,000
6700	Revenues from District Activities	50,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	437,730
6910	Rentals	21,500
6920	Contributions/Donations/Grants From Private Sources	84,000
6940	Tuition from Patrons	2,385,091
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	98,800
	REVENUE FROM LOCAL SOURCES	36,806,645

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	3,984,471
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	50,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,624,896
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)	1,220,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	633,118
7330	Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340	State Property Tax Reduction Allocation	446,238
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	169,080
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	715,313
7820	State Share of Retirement Contributions	2,560,215
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		11,547,331

<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	977,279
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	207,665
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	18,865
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)	193,111
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	20,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	1,416,920

<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		49,770,896

Act 1 Index (current): 1.9%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$29,286,524

Amount of Tax Relief for Homestead Exclusions + \$446,390

Total Approx. Tax Revenue: \$29,732,914

Approx. Tax Levy for Tax Rate Calculation: \$30,972,265

Lancaster

Total

2014-15 Data		
a. Assessed Value	\$2,104,273,600	\$2,104,273,600
b. Real Estate Mills	14.4141	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$2,342,646,320	\$2,342,646,320
d. Assessed Value	\$2,108,692,500	\$2,108,692,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2014-15 Calculations		
f. 2014-15 Tax Levy (a * b)	\$30,331,210	\$30,331,210
2015-16 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$30,331,210	\$30,331,210
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.4141	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.94000%	95.94000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$30,972,265	\$30,972,265
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	14.6879	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$30,972,265	\$30,972,265
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$30,525,875
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$29,286,524

Act 1 Index (current): 1.9%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$29,286,524

Amount of Tax Relief for Homestead Exclusions + \$446,390

Total Approx. Tax Revenue: \$29,732,914

Approx. Tax Levy for Tax Rate Calculation: \$30,972,265

Lancaster

Total

			Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.6879		
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	\$30,972,265		\$30,972,265
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	\$4,432		
Number of Homestead/Farmstead Properties	6,857		6,857
V. Median Assessed Value of Homestead Properties			\$149,600

Act 1 Index (current): 1.9%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$29,286,524

Amount of Tax Relief for Homestead Exclusions + \$446,390

Total Approx. Tax Revenue: \$29,732,914

Approx. Tax Levy for Tax Rate Calculation: \$30,972,265
Lancaster

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$446,238	Lowering RE Tax Rate	\$0	\$446,238
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$152			<u>\$152</u>
Amount of Tax Relief from State/Local Sources				\$446,390

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>
Lancaster	2,108,692,500	14.6879	30,972,265			95.94000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,108,692,500		30,972,265	446,390	30,525,875	95.94000%	29,286,524

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	97,000

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	\$5.00	\$0.00	111,430	97,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	135,000	135,000
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			246,430	232,000

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%	3,000,000	3,000,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	380,000	380,000
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			3,380,000	3,380,000

Total Act 511, Current Taxes

Act 511 Tax Limit --->	2,342,646,320	X	12	28,111,756
	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 Eastern Lancaster County SD	COUNTY NAME Lancaster	AUN 113362303
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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)? Yes No

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

Total Budgeted Expenditures	\$50,262,733.00
Ending Unassigned Fund Balance	\$3,549,349.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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 6/15/15
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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	21,962,703	
1200	Special Programs - Elementary/Secondary	6,163,132	
1300	Vocational Education	1,402,298	
1400	Other Instructional Programs - Elementary/Secondary	315,738	
1500	Nonpublic School Programs	59,545	
1600	Adult Education Programs	133,098	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	30,036,514	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,873,639	
2200	Support Services - Instructional Staff	2,295,970	
2300	Support Services - Administration	2,464,560	
2400	Support Services - Pupil Health	1,031,399	
2500	Support Services - Business	640,094	
2600	Operation & Maintenance of Plant Services	3,645,852	
2700	Student Transportation Services	2,773,999	
2800	Support Services - Central	1,071,255	
2900	Other Support Services	84,568	
	Total 2000 Support Services	15,881,336	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	941,640	
3300	Community Services	19,013	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	960,653	
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		46,878,503
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,384,230	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses	3,384,230	
	Total Estimated Expenditures and Other Financing Uses		50,262,733
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		50,262,733
	Ending Committed, Assigned and Unassigned Fund Balance		8,343,856

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,846,429
200	Personnel Services-Employee Benefits	7,757,725
300	Purchased Professional & Technical Services	643,956
400	Purchased Property Services	76,600
500	Other Purchased Services	1,155,115
600	Supplies	568,638
700	Property	912,360
800	Other Objects	1,880
	Total Regular Programs - Elementary/Secondary	21,962,703
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,000,152
200	Personnel Services-Employee Benefits	1,076,778
300	Purchased Professional & Technical Services	2,706,382
400	Purchased Property Services	2,000
500	Other Purchased Services	320,520
600	Supplies	56,300
700	Property	1,000
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	6,163,132
1300	Vocational Education	
100	Personnel Services-Salaries	114,748
200	Personnel Services-Employee Benefits	47,378
300	Purchased Professional & Technical Services	5,322
400	Purchased Property Services	250
500	Other Purchased Services	1,227,100
600	Supplies	7,500
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,402,298
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	132,618
200	Personnel Services-Employee Benefits	36,670
300	Purchased Professional & Technical Services	34,149
400	Purchased Property Services	0
500	Other Purchased Services	111,501
600	Supplies	800
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	315,738

<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	59,545
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	59,545
1600	Adult Education Programs	
100	Personnel Services-Salaries	82,302
200	Personnel Services-Employee Benefits	45,313
300	Purchased Professional & Technical Services	5,100
400	Purchased Property Services	0
500	Other Purchased Services	383
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	133,098
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		30,036,514

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	982,446
200	Personnel Services-Employee Benefits	506,964
300	Purchased Professional & Technical Services	286,503
400	Purchased Property Services	1,133
500	Other Purchased Services	9,680
600	Supplies	86,628
700	Property	249
800	Other Objects	36
	Total Support Services - Pupil Personnel	1,873,639
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,464,063
200	Personnel Services-Employee Benefits	641,230
300	Purchased Professional & Technical Services	72,239
400	Purchased Property Services	1,925
500	Other Purchased Services	46,826
600	Supplies	63,075
700	Property	3,589
800	Other Objects	3,023
	Total Support Services - Instructional Staff	2,295,970
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,408,245
200	Personnel Services-Employee Benefits	730,104
300	Purchased Professional & Technical Services	194,600
400	Purchased Property Services	5,549
500	Other Purchased Services	59,781
600	Supplies	43,507
700	Property	2,000
800	Other Objects	20,774
	Total Support Services - Administration	2,464,560
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	379,348
200	Personnel Services-Employee Benefits	176,317
300	Purchased Professional & Technical Services	473,011
400	Purchased Property Services	175
500	Other Purchased Services	551
600	Supplies	1,997
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	1,031,399

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	361,823
200	Personnel Services-Employee Benefits	150,221
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	26,000
500	Other Purchased Services	16,000
600	Supplies	37,050
700	Property	10,000
800	Other Objects	36,000
	Total Support Services - Business	640,094
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	576,531
200	Personnel Services-Employee Benefits	312,861
300	Purchased Professional & Technical Services	113,500
400	Purchased Property Services	1,894,960
500	Other Purchased Services	135,450
600	Supplies	603,550
700	Property	5,000
800	Other Objects	4,000
	Total Operation & Maintenance of Plant Services	3,645,852
2700	Student Transportation Services	
100	Personnel Services-Salaries	89,339
200	Personnel Services-Employee Benefits	59,297
300	Purchased Professional & Technical Services	200,000
400	Purchased Property Services	750
500	Other Purchased Services	2,386,413
600	Supplies	37,000
700	Property	0
800	Other Objects	1,200
	Total Student Transportation Services	2,773,999
2800	Support Services - Central	
100	Personnel Services-Salaries	512,588
200	Personnel Services-Employee Benefits	279,554
300	Purchased Professional & Technical Services	27,087
400	Purchased Property Services	25,000
500	Other Purchased Services	181,720
600	Supplies	43,496
700	Property	200
800	Other Objects	1,610
	Total Support Services - Central	1,071,255

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	45,000
200	Personnel Services-Employee Benefits	3,343
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	36,225
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	84,568
	Total Support Services	15,881,336
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	642,132
200	Personnel Services-Employee Benefits	82,781
300	Purchased Professional & Technical Services	48,387
400	Purchased Property Services	24,250
500	Other Purchased Services	70,632
600	Supplies	29,355
700	Property	35,000
800	Other Objects	9,103
	Total Student Activities	941,640

<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	4,000
400	Purchased Property Services	0
500	Other Purchased Services	10,213
600	Supplies	1,000
700	Property	0
800	Other Objects	3,800
	Total Community Services	19,013
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	960,653
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
6000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	739,230
900	Other Uses of Funds	2,645,000
	Total Debt Service	3,384,230
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	0	
	Total Budgetary Reserve	0	
	Total Other Expenditures and Financing Uses	3,384,230	
TOTAL EXPENDITURES			50,262,733

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	10,050,000	11,000,000
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	3,050,000	4,050,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	460,000	440,000
Internal Service Fund	6,500,000	6,500,000
Fiduciary Trust Fund (Investment, Pension)	71,880	71,880
Agency Fund	96,650	96,650
Total Cash and Short-Term Investments	20,228,530	22,158,530
<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	20,228,530	22,158,530

	<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	355,000	355,000
Bonds Payable	23,620,000	20,895,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	345,000	345,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	24,320,000	21,595,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>24,320,000</u>	<u>21,595,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>This is the total estimated amount committed at the end of the 2015-16 fiscal year to help offset future employer obligations for PSERS due to rate increases (\$3,834,223) and technology initiatives (\$960,284).</i>	4,794,507
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>The unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unknown items or temporary shortfalls in cash flows. This amount represents 7.06% of the total budgeted expenditures and other financing uses.</i>	3,549,349
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	8,343,856
5900	Budgetary Reserve	0
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	8,343,856
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0