LEA Name: Danville Area SD | Class: 3 | AUN Number: 116471803 | County: Montour

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: 6/9/2015

President of the Board - Original Signature Required — Date: 9 JUNE 2015

Secretary of the Board - Original Signature Required — Date: 6-10-15

Chief School Administrator - Original Signature Required — Date: 6/10/15

Janis K. Venna
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

	ITEM	AMOUNTS	
	Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1	Estimated Beginning Fund Balance - Committed	10,245,000	
2	Estimated Beginning Fund Balance - Assigned	0	
3	Estimated Beginning Fund Balance - Unassigned	2,146,902	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		12,391,902
	Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	21,443,454	
7000	Revenue from State Sources	13,128,374	
8000	Revenue from Federal Sources	1,454,572	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		36,026,400
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		48,418,302

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	12,810,472	
6112	Interim Real Estate Taxes	60,000	
6113	Public Utility Realty Tax	23,627	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	13,728	
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	0	
6150	Current Act 511 Taxes - Proportional Assessments	6,481,137	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	450,000	
6500	Earnings on Investments	17,000	
6700	Revenues from District Activities	85,000	
6800	Revenue from Intermediary Sources / Pass-Through Funds	388,480	
6910	Rentals	73,000	
6920	Contributions/Donations/Grants From Private Sources	955,000	
6940	Tuition from Patrons	71,010	
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	15,000	
	REVENUE FROM LOCAL SOURCES		21,443,454

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	6,898,090	
7160	Tuition for Orphans and Children Placed in Private Homes	50,000	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	69,056	
7240	Driver Education - Student	0	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	1,387,004	
7272	Early Intervention	0	
7280	Adult Literacy	0	
7292	Pre-K Counts	133,620	
7299	Other Program Subsidies Not Listed in 7200 Series	0	
7310	Transportation (Regular and Additional)	1,308,593	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	50,000	
7330	Health Services (Medical, Dental, Nurse, Act 25)	47,836	
7340	State Property Tax Reduction Allocation	553,175	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	0	
7505	Ready to Learn Block Grant	0	
7509	Supplemental Equipment Grants	0	
7598	Revenue for the Support of Public Schools	0	
7599	Other State Revenue Not Listed in the 7500 Series	0	
7810	State Share of Social Security and Medicare Taxes	606,899	
7820	State Share of Retirement Contributions	2,024,101	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**13,128,374**

FUNCTION	DESCRIPTION	Amounts	
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	826,914	
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	353,341	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	116,817	
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)	150,000	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	7,500	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		**1,454,572**

FUNCTION	DESCRIPTION	Amounts	
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			36,026,400

Act 1 Index (current): 1.9%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(2)
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	$12,810,500	
Amount of Tax Relief for Homestead Exclusions +	$554,138	
Total Approx. Tax Revenue:	$13,364,638	
Approx. Tax Levy for Tax Rate Calculation:	$14,020,178	

		Montour	Northumberland	Total
	2014-15 Data			
	a. Assessed Value	$769,036,219	$183,639,215	$952,675,434
	b. Real Estate Mills	14.3857	14.3857	14.3857
I.	2015-16 Data			
	c. 2013 STEB Market Value	$1,014,944,737	$264,375,496	$1,279,320,233
	d. Assessed Value	$783,279,034	$184,909,818	$968,188,852
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2014-15 Calculations			
	f. 2014-15 Tax Levy (a * b)	$11,063,124	$2,641,779	$13,704,903
	2015-16 Calculations			
II.	g. Percent of Total Market Value			100.00000%
	h. Rebalanced 2014-15 Tax Levy (f Total * g)			$13,704,903
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.3857	14.3857	14.3857
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.13190%	95.13190%	95.13190%
	k. Tax Levy Needed (Approx. Tax Levy * g)			$14,020,178
III.	**I. 2015-16 Real Estate Tax Rate** (k / d * 1000)	**14.4808**	**14.4808**	**14.4808**
	m. Tax Levy Generated by Mills (l / 1000 * d)	$11,342,507	$2,677,642	$14,020,149
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$13,466,011
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$12,810,472

Act 1 Index (current): 1.9%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(2)
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	$12,810,500	
Amount of Tax Relief for Homestead Exclusions +	$554,138	
Total Approx. Tax Revenue:	$13,364,638	
Approx. Tax Levy for Tax Rate Calculation:	$14,020,178	

		Montour	Northumberland	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	14.6590	14.6590	14.6590
	q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
	r. Maximum Tax Levy Based On Index (p / 1000) * d)	$11,482,087	$2,710,593	$14,192,680
	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	$0	$0	$0
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$7,665	$7,665	
	Number of Homestead/Farmstead Properties	3,978	1,013	4,991
	Median Assessed Value of Homestead Properties			$93,169

Act 1 Index (current): 1.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(2)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	$12,810,500		
Amount of Tax Relief for Homestead Exclusions +	$554,138		
Total Approx. Tax Revenue:	$13,364,638		
Approx. Tax Levy for Tax Rate Calculation:	$14,020,178		

	Montour	Northumberland		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$553,175	Lowering RE Tax Rate	$0	$553,175
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$963			$963
Amount of Tax Relief from State/Local Sources				$554,138

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
Montour	783,279,034	14.4808	11,342,507					95.13190%		
Northumberland	184,909,818	14.4808	2,677,642					95.13190%		
	0		0					0.00000%		
	0		0					0.00000%		
Totals:	968,188,852		14,020,149	-	554,138	=	13,466,011	95.13190%	=	12,810,472

	Rate	Estimated Revenue
6120 Per Capita Taxes, Section 679	0.00	0

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments				
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	$0.00	$0.00	0	0
6144	Trailer Taxes	$0.00	$0.00	0	0
6145	Business Privilege Taxes - Flat Rate	$0.00	$0.00	0	0
6146	Mechanical Device Taxes - Flat Rate	$0.00	$0.00	0	0
6149	Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			0	0

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Earned Income Taxes, Act 511	1.15%	0.00%	6,176,137	6,176,137
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	305,000	305,000
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			6,481,137	6,481,137
	Total Act 511, Current Taxes				6,481,137

Act 511 Tax Limit	--->	1,279,320,233	X	12		15,351,843
		Market Value		Mills		(511 Limit)

Comparison of Tax Rate Changes to Index (CTRI)
2014-2015 vs. 2015-2016

Tax Function	Description	Tax Rate Charged in: 2014-2015 (Rebalanced)	Tax Rate Charged in: 2015-2016	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2014-2015 (Rebalanced)	Additional Tax Rate Charged in: 2015-2016	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Montour County	14.3857	14.4808	0.66%	Yes	1.9%				
	Northumberland County	14.3857	14.4808	0.66%	Yes	1.9%				
6120	Per Capita Taxes, Section 679									
	Act 1 EIT/PIT									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	Act 511 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511									
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax									
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	Act 511 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	1.150%	1.150%	0.00%	Yes	1.9%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	1.9%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2015-2016 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Danville Area SD	Montour	116471803

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	$36,895,343.00
Ending Unassigned Fund Balance	$1,277,959.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☑ No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
Cheryl Katona	6/9/15

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	16,526,814			
	1200	Special Programs - Elementary/Secondary	3,588,913			
	1300	Vocational Education	1,688,176			
	1400	Other Instructional Programs - Elementary/Secondary	1,093,053			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	0			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**22,896,956**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	1,067,883			
	2200	Support Services - Instructional Staff	718,714			
	2300	Support Services - Administration	2,337,484			
	2400	Support Services - Pupil Health	394,062			
	2500	Support Services - Business	577,416			
	2600	Operation & Maintenance of Plant Services	3,319,444			
	2700	Student Transportation Services	1,997,961			
	2800	Support Services - Central	485,460			
	2900	Other Support Services	0			
	Total 2000 Support Services		**10,898,424**			
3000	Operation of Non-instructional Services					
	3100	Food Services	0			
	3200	Student Activities	845,902			
	3300	Community Services	19,338			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**865,240**			
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			**34,660,620**		
5000	Other Expenditures and Financing Uses					
	5100	Debt Service	2,234,723			
	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			**2,234,723**		
	Total Estimated Expenditures and Other Financing Uses				**36,895,343**	
	Appropriation of Prior Year Fund Balance				**0**	
	Total Appropriations					**36,895,343**
	Ending Committed, Assigned and Unassigned Fund Balance					**11,522,959**

Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	9,154,962
200	Personnel Services-Employee Benefits	5,354,618
300	Purchased Professional & Technical Services	303,875
400	Purchased Property Services	34,500
500	Other Purchased Services	475,255
600	Supplies	618,174
700	Property	565,976
800	Other Objects	19,454
	Total Regular Programs - Elementary/Secondary	16,526,814
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,054,377
200	Personnel Services-Employee Benefits	1,260,021
300	Purchased Professional & Technical Services	185,500
400	Purchased Property Services	0
500	Other Purchased Services	74,440
600	Supplies	14,575
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	3,588,913
1300	Vocational Education	
100	Personnel Services-Salaries	368,352
200	Personnel Services-Employee Benefits	222,725
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,900
500	Other Purchased Services	1,062,256
600	Supplies	29,474
700	Property	2,894
800	Other Objects	575
	Total Vocational Education	1,688,176
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	595,624
200	Personnel Services-Employee Benefits	353,016
300	Purchased Professional & Technical Services	13,276
400	Purchased Property Services	2,653
500	Other Purchased Services	98,986
600	Supplies	25,618
700	Property	1,049
800	Other Objects	2,831
	Total Other Instructional Programs - Elementary/Secondary	1,093,053

Function-Object	Description	Amounts	
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	
Total Instruction			**22,896,956**

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	634,820
200	Personnel Services-Employee Benefits	397,777
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	0
500	Other Purchased Services	4,540
600	Supplies	22,281
700	Property	0
800	Other Objects	7,465
	Total Support Services - Pupil Personnel	1,067,883
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	281,727
200	Personnel Services-Employee Benefits	200,394
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	133,500
600	Supplies	80,673
700	Property	16,000
800	Other Objects	6,420
	Total Support Services - Instructional Staff	718,714
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,014,504
200	Personnel Services-Employee Benefits	633,159
300	Purchased Professional & Technical Services	355,500
400	Purchased Property Services	5,400
500	Other Purchased Services	153,810
600	Supplies	131,267
700	Property	11,000
800	Other Objects	32,844
	Total Support Services - Administration	2,337,484
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	236,106
200	Personnel Services-Employee Benefits	140,907
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	800
500	Other Purchased Services	900
600	Supplies	14,123
700	Property	1,046
800	Other Objects	180
	Total Support Services - Pupil Health	394,062

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	270,754
200	Personnel Services-Employee Benefits	188,162
300	Purchased Professional & Technical Services	9,500
400	Purchased Property Services	60,000
500	Other Purchased Services	31,500
600	Supplies	10,500
700	Property	2,500
800	Other Objects	4,500
	Total Support Services - Business	577,416
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	898,193
200	Personnel Services-Employee Benefits	598,969
300	Purchased Professional & Technical Services	60,000
400	Purchased Property Services	1,377,582
500	Other Purchased Services	500
600	Supplies	306,500
700	Property	73,000
800	Other Objects	4,700
	Total Operation & Maintenance of Plant Services	3,319,444
2700	Student Transportation Services	
100	Personnel Services-Salaries	36,871
200	Personnel Services-Employee Benefits	28,905
300	Purchased Professional & Technical Services	4,500
400	Purchased Property Services	0
500	Other Purchased Services	1,861,983
600	Supplies	7,500
700	Property	58,202
800	Other Objects	0
	Total Student Transportation Services	1,997,961
2800	Support Services - Central	
100	Personnel Services-Salaries	178,734
200	Personnel Services-Employee Benefits	113,956
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	10,000
500	Other Purchased Services	68,740
600	Supplies	88,530
700	Property	20,000
800	Other Objects	500
	Total Support Services - Central	485,460

Function-Object	Description	Amounts	
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	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	0	
Total Support Services			**10,898,424**
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	324,900	
200	Personnel Services-Employee Benefits	107,098	
300	Purchased Professional & Technical Services	3,600	
400	Purchased Property Services	72,100	
500	Other Purchased Services	192,270	
600	Supplies	91,074	
700	Property	24,350	
800	Other Objects	30,510	
	Total Student Activities	845,902	

Function-Object	Description	Amounts	
3300	Community Services		
100	Personnel Services-Salaries	3,070	
200	Personnel Services-Employee Benefits	268	
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	16,000	
	Total Community Services	19,338	
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		**865,240**
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	1,288,576	
900	Other Uses of Funds	946,147	
	Total Debt Service	2,234,723	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	0	
	Total Interfund Transfers - Out	0	

Function-Object	Description	Amounts		
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		2,234,723	
TOTAL EXPENDITURES				36,895,343

	06/30/2015 Estimate	06/30/2016 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	12,391,902	11,522,959
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)	79,966	49,966
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	118,256	117,256
Total Cash and Short-Term Investments	**12,590,124**	**11,690,181**
LONG-TERM INVESTMENTS		
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	**12,590,124**	**11,690,181**

	06/30/2015 Estimate	06/30/2016 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	30,085,000	29,230,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	559,305	492,315
TOTAL LONG-TERM INDEBTEDNESS	30,644,305	29,722,315
SHORT-TERM PAYABLES		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	**30,644,305**	**29,722,315**

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	10,245,000	
	Explanation: *This commitment is for the purpose of mitigating and financially planning for the imminent increases in the PSERS employer rate and future medical insurance increases.*		
0840	Estimated Ending Assigned Fund Balance	0	
0850	Estimated Ending Unassigned Fund Balance	1,277,959	
	Explanation: *Operating reserve.*		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		**11,522,959**
5900	**Budgetary Reserve**		**0**
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**11,522,959**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		**0**