

LEA Name: Wilson SD

Class: 3

AUN Number: 114069103

County:

Berks

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

General Fund Budget Approval

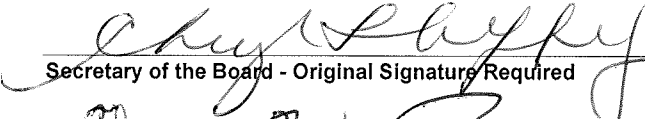
Date of Adoption of the General Fund Budget: 6/15/2015



President of the Board - Original Signature Required

6-15-15

Date



Secretary of the Board - Original Signature Required

6-15-15

Date



Chief School Administrator - Original Signature Required

6-15-15

Date

Lori Castor

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	4,774,743	
2 Estimated Beginning Fund Balance - Assigned	1,000,000	
3 Estimated Beginning Fund Balance - Unassigned	4,496,560	
4	0	
5	0	
6	0	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		10,271,303
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	72,462,050	
7000 Revenue from State Sources	20,925,671	
8000 Revenue from Federal Sources	993,954	
9000 Other Financing Sources	189,000	
Total Estimated Revenues And Other Financing Sources		94,570,675
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		104,841,978

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	59,226,226
6112	Interim Real Estate Taxes	220,000
6113	Public Utility Realty Tax	84,336
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,015
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	122,500
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	232,500
6150	Current Act 511 Taxes - Proportional Assessments	8,700,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,325,000
6500	Earnings on Investments	75,000
6700	Revenues from District Activities	336,282
6800	Revenue from Intermediary Sources / Pass-Through Funds	954,811
6910	Rentals	130,000
6920	Contributions/Donations/Grants From Private Sources	88,000
6940	Tuition from Patrons	488,000
6960	Services Provided Other Local Governmental Units / LEAs	138,630
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	105,000
6990	Refunds and Other Miscellaneous Revenue	234,750
REVENUE FROM LOCAL SOURCES		72,462,050

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	7,405,241
7160	Tuition for Orphans and Children Placed in Private Homes	155,000
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	2,474,610
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)	890,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,418,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	110,000
7340	State Property Tax Reduction Allocation	1,385,801
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	1,595,572
7820	State Share of Retirement Contributions	5,491,447
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		20,925,671

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	591,695
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	106,351
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	45,908
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)	250,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		993,954

<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	189,000
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		189,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		94,570,675

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$59,226,226

Amount of Tax Relief for Homestead Exclusions + \$1,385,801

Total Approx. Tax Revenue: \$60,612,027

Approx. Tax Levy for Tax Rate Calculation: \$63,146,552

Berks

Total

2014-15 Data		
a. Assessed Value	\$2,560,082,500	\$2,560,082,500
b. Real Estate Mills	24.2500	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$3,098,578,267	\$3,098,578,267
d. Assessed Value	\$2,566,933,000	\$2,566,933,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2014-15 Calculations		
f. 2014-15 Tax Levy	\$62,082,001	\$62,082,001
(a * b)		
2015-16 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy	\$62,082,001	\$62,082,001
(f Total * g)		
i. Base Mills Subject to Index	24.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.89622%	95.89622%
k. Tax Levy Needed	\$63,146,552	\$63,146,552
(Approx. Tax Levy * g)		
III. I. 2015-16 Real Estate Tax Rate	24.6000	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$63,146,552	\$63,146,552
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$61,760,751
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$59,226,226
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$59,226,226

Amount of Tax Relief for Homestead Exclusions + \$1,385,801

Total Approx. Tax Revenue: \$60,612,027

Approx. Tax Levy for Tax Rate Calculation: \$63,146,552

Berks

Total

Index Maximums		
p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	24.8077	
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)	\$63,679,704	\$63,679,704
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$6,044

Number of Homestead/Farmstead Properties 9,321

9,321

V. Median Assessed Value of Homestead Properties

\$118,300

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$59,226,226
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,385,801</u>
Total Approx. Tax Revenue:	\$60,612,027
Approx. Tax Levy for Tax Rate Calculation:	\$63,146,552
	Berks

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,385,801	Lowering RE Tax Rate	\$0	\$1,385,801
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,385,801</u>

CODE6111 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>
Berks	2,566,933,000	24.6000	63,146,552			95.89622%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,566,933,000		63,146,552	- 1,385,801	= 61,760,751	95.89622%	= 59,226,226
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			122,500

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	122,500	122,500
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	110,000	110,000
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>232,500</u>	<u>232,500</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%	5,700,000	5,700,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	700,000	700,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	1.5	0	2,300,000	2,300,000
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>8,700,000</u>	<u>8,700,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	3,098,578,267	X	12	37,182,939
		Market Value		Mills	(511 Limit)

[illegible]

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	37,900,498	
1200	Special Programs - Elementary/Secondary	13,062,279	
1300	Vocational Education	2,403,771	
1400	Other Instructional Programs - Elementary/Secondary	483,116	
1500	Nonpublic School Programs	33,000	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	53,882,664	
2000	Support Services		
2100	Support Services - Pupil Personnel	3,022,512	
2200	Support Services - Instructional Staff	5,078,111	
2300	Support Services - Administration	5,596,217	
2400	Support Services - Pupil Health	757,519	
2500	Support Services - Business	902,980	
2600	Operation & Maintenance of Plant Services	7,283,239	
2700	Student Transportation Services	2,957,053	
2800	Support Services - Central	449,540	
2900	Other Support Services	216,720	
	Total 2000 Support Services	26,263,891	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	2,285,535	
3300	Community Services	143,585	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	2,429,120	
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		82,575,675
5000	Other Expenditures and Financing Uses		
5100	Debt Service	0	
5200	Interfund Transfers - Out	11,995,000	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	1,000,000	
	Total Other Financing Uses		12,995,000
	Total Estimated Expenditures and Other Financing Uses		95,570,675
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		95,570,675
	Ending Committed, Assigned and Unassigned Fund Balance		9,271,303

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	22,844,414
200	Personnel Services-Employee Benefits	12,498,982
300	Purchased Professional & Technical Services	146,667
400	Purchased Property Services	348,794
500	Other Purchased Services	647,706
600	Supplies	1,331,783
700	Property	69,853
800	Other Objects	12,299
	Total Regular Programs - Elementary/Secondary	37,900,498
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,691,040
200	Personnel Services-Employee Benefits	3,139,518
300	Purchased Professional & Technical Services	766,358
400	Purchased Property Services	212
500	Other Purchased Services	2,024,565
600	Supplies	440,103
700	Property	0
800	Other Objects	483
	Total Special Programs - Elementary/Secondary	13,062,279
1300	Vocational Education	
100	Personnel Services-Salaries	770,996
200	Personnel Services-Employee Benefits	376,967
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	3,000
500	Other Purchased Services	1,196,308
600	Supplies	55,500
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,403,771
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	161,790
200	Personnel Services-Employee Benefits	75,726
300	Purchased Professional & Technical Services	2,100
400	Purchased Property Services	6,800
500	Other Purchased Services	236,700
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	483,116

<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	33,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	33,000
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		53,882,664

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,875,422
200	Personnel Services-Employee Benefits	1,051,610
300	Purchased Professional & Technical Services	34,050
400	Purchased Property Services	750
500	Other Purchased Services	13,120
600	Supplies	44,825
700	Property	1,000
800	Other Objects	1,735
	Total Support Services - Pupil Personnel	3,022,512
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,804,938
200	Personnel Services-Employee Benefits	948,670
300	Purchased Professional & Technical Services	89,900
400	Purchased Property Services	1,070,376
500	Other Purchased Services	246,916
600	Supplies	542,811
700	Property	362,400
800	Other Objects	12,100
	Total Support Services - Instructional Staff	5,078,111
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,858,575
200	Personnel Services-Employee Benefits	1,695,479
300	Purchased Professional & Technical Services	700,000
400	Purchased Property Services	7,144
500	Other Purchased Services	166,400
600	Supplies	61,400
700	Property	1,000
800	Other Objects	106,219
	Total Support Services - Administration	5,596,217
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	478,943
200	Personnel Services-Employee Benefits	250,401
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	1,800
500	Other Purchased Services	1,800
600	Supplies	16,575
700	Property	2,000
800	Other Objects	0
	Total Support Services - Pupil Health	757,519

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	537,609
200	Personnel Services-Employee Benefits	304,971
300	Purchased Professional & Technical Services	15,000
400	Purchased Property Services	7,300
500	Other Purchased Services	7,400
600	Supplies	15,200
700	Property	2,500
800	Other Objects	13,000
	Total Support Services - Business	902,980
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,411,496
200	Personnel Services-Employee Benefits	1,711,523
300	Purchased Professional & Technical Services	62,480
400	Purchased Property Services	2,013,635
500	Other Purchased Services	237,415
600	Supplies	776,890
700	Property	57,185
800	Other Objects	12,615
	Total Operation & Maintenance of Plant Services	7,283,239
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,330,235
200	Personnel Services-Employee Benefits	489,918
300	Purchased Professional & Technical Services	20,000
400	Purchased Property Services	41,800
500	Other Purchased Services	337,600
600	Supplies	320,000
700	Property	413,000
800	Other Objects	4,500
	Total Student Transportation Services	2,957,053
2800	Support Services - Central	
100	Personnel Services-Salaries	192,643
200	Personnel Services-Employee Benefits	102,067
300	Purchased Professional & Technical Services	135,000
400	Purchased Property Services	880
500	Other Purchased Services	7,400
600	Supplies	8,300
700	Property	0
800	Other Objects	3,250
	Total Support Services - Central	449,540

<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	6,720	
500	Other Purchased Services	210,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	216,720	
	Total Support Services		26,263,891
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	1,107,762	
200	Personnel Services-Employee Benefits	489,832	
300	Purchased Professional & Technical Services	138,864	
400	Purchased Property Services	21,405	
500	Other Purchased Services	227,882	
600	Supplies	257,939	
700	Property	14,650	
800	Other Objects	27,201	
	Total Student Activities	2,285,535	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	42,873
200	Personnel Services-Employee Benefits	14,712
300	Purchased Professional & Technical Services	68,000
400	Purchased Property Services	8,000
500	Other Purchased Services	0
600	Supplies	10,000
700	Property	0
800	Other Objects	0
	Total Community Services	143,585
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	2,429,120
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	0
900	Other Uses of Funds	0
	Total Debt Service	0
5200	Interfund Transfers - Out	
900	Other Uses of Funds	11,995,000
	Total Interfund Transfers - Out	11,995,000

<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	1,000,000	
	Total Budgetary Reserve	1,000,000	
	Total Other Expenditures and Financing Uses	12,995,000	
TOTAL EXPENDITURES			95,570,675

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	20,000,000	20,000,000
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	9,000,000	8,000,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	1,000,000	1,000,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	25,300	25,300
Agency Fund	160,000	160,000
Total Cash and Short-Term Investments	30,185,300	29,185,300
<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	30,185,300	29,185,300

	<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	94,640,000	86,145,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,100,000	1,150,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	95,740,000	87,295,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	13,000,000	13,000,000
Other Funds	500,000	500,000
TOTAL SHORT-TERM PAYABLES	13,500,000	13,500,000
TOTAL INDEBTEDNESS	<u>109,240,000</u>	<u>100,795,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Money reserved for future PSERS increases.</i>	4,774,743
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Money available for use of one-time purchases where other resources are not available.</i>	4,496,560
Total Ending Fund Balance - Committed, Assigned, and Unassigned		9,271,303
5900	Budgetary Reserve Explanation: <i>Money budgeted to pay for unexpected, unanticipated expenditures.</i>	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		10,271,303
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0