




**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: 6/29/2015

|  |  |  |
|--|--|--|
| <br>_____<br>President of the Board - Original Signature Required     |  | 6-29-15<br>_____<br>Date                   |
| <br>_____<br>Secretary of the Board - Original Signature Required     |  | 6-29-15<br>_____<br>Date                   |
| <br>_____<br>Chief School Administrator - Original Signature Required |  | 6-29-15<br>_____<br>Date                   |
| Adrienne Craig<br>Contact Person   |  | (570) 398-5050<br>Telephone      Extension |
| acraig@jsasd.org<br>E-mail Address   |  |  |

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>FUNCTION</u>                   | <u>DESCRIPTION</u>  | <u>Amounts</u>    |
|-----------------------------------|---|-------------------|
| <b>REVENUE FROM LOCAL SOURCES</b> |   |                   |
| 6111                              | Current Real Estate Taxes                                       | 10,919,990        |
| 6112                              | Interim Real Estate Taxes                                       | 25,000            |
| 6113                              | Public Utility Realty Tax                                       | 18,000            |
| 6114                              | Payments in Lieu of Current Taxes - State / Local Reimbursement | 149,500           |
| 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                | 3,860,000         |
| 6160                              | Non-Real Estate Taxes - First Class Districts Only              | 0                 |
| 6400                              | Delinquencies on Taxes Levied / Assessed by LEA                 | 700,000           |
| 6500                              | Earnings on Investments   | 25,000            |
| 6700                              | Revenues from District Activities                               | 73,000            |
| 6800                              | Revenue from Intermediary Sources / Pass-Through Funds          | 500,000           |
| 6910                              | Rentals   | 10,000            |
| 6920                              | Contributions/Donations/Grants From Private Sources             | 12,000            |
| 6940                              | Tuition from Patrons  | 0                 |
| 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                         | 19,611            |
| <b>REVENUE FROM LOCAL SOURCES</b> |   | <b>16,312,101</b> |

| <u>FUNCTION</u>                   | <u>DESCRIPTION</u>  | <u>Amounts</u>    |
|-----------------------------------|---|-------------------|
| <b>REVENUE FROM STATE SOURCES</b> |   |                   |
| 7110                              | Basic Education Funding (Gross)                                   | 13,294,097        |
| 7160                              | Tuition for Orphans and Children Placed in Private Homes          | 200,000           |
| 7170                              | School Improvement Grants   | 0                 |
| 7180                              | Staff and Program Development                                     | 0                 |
| 7220                              | Vocational Education  | 166,361           |
| 7240                              | Driver Education - Student  | 0                 |
| 7250                              | Migratory Children  | 0                 |
| 7260                              | Workforce Investment Act  | 0                 |
| 7271                              | Special Education Funding for School Aged Pupils                  | 1,874,614         |
| 7272                              | Early Intervention  | 0                 |
| 7280                              | Adult Literacy  | 0                 |
| 7292                              | Pre-K Counts  | 157,200           |
| 7299                              | Other Program Subsidies Not Listed in 7200 Series                 | 0                 |
| 7310                              | Transportation (Regular and Additional)                           | 1,230,101         |
| 7320                              | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 670,000           |
| 7330                              | Health Services (Medical, Dental, Nurse, Act 25)                  | 50,500            |
| 7340                              | State Property Tax Reduction Allocation                           | 1,142,563         |
| 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                 | 737,972           |
| 7820                              | State Share of Retirement Contributions                           | 2,491,040         |
| 7900                              | Revenue for Technology  | 0                 |
| <b>REVENUE FROM STATE SOURCES</b> |   | <b>22,014,448</b> |

| <u>FUNCTION</u>                     | <u>DESCRIPTION</u>   | <u>Amounts</u> |
|-------------------------------------|--|----------------|
| <b>REVENUE FROM FEDERAL SOURCES</b> |  |                |
| 8110                                | Payments for Federally Impacted Areas - P.L. 81-874                        | 0              |
| 8190                                | Other Unrestricted Grants-in-Aid Direct from Federal Government            | 0              |
| 8200                                | Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth         | 0              |
| 8310                                | Payments for Federally Impacted Areas - P.L. 81-815                        | 0              |
| 8320                                | Energy Conservation Grants - TA and ECM                                    | 0              |
| 8390                                | Other Restricted Grants-in-Aid Directly from Federal Government            | 0              |
| 8511                                | Grants for IDEA and NCLB Programs not Specified in 8510 series             | 0              |
| 8512                                | IDEA, Part B   | 0              |
| 8513                                | IDEA, Section 619  | 0              |
| 8514                                | NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged          | 438,922        |
| 8515                                | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 123,309        |
| 8516                                | NCLB, Title III - Language Instr. for LEP and Immigrant 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                              | 32,082         |
| 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)         | 25,000         |
| 8820                                | Medical Assistance Reimbursement For Administrative Claiming (Quarterly)   | 0              |
| 8830                                | Medical Assistance Reimbursements (ACCESS) - Early Intervention            | 0              |

**REVENUE FROM FEDERAL SOURCES**

**619,313**

| <u>FUNCTION</u>                | <u>DESCRIPTION</u>                                    | Amounts           |
|--------------------------------|---|-------------------|
| <b>OTHER FINANCING SOURCES</b> |   |                   |
| 9100                           | Sale of Bonds   | 0                 |
| 9200                           | Proceeds From Extended Term Financing                 | 0                 |
| 9320                           | Special Revenue Fund Transfers                        | 0                 |
| 9330                           | Capital Projects Fund Transfers                       | 0                 |
| 9340                           | Debt Service Fund Transfers                           | 0                 |
| 9350                           | Enterprise Fund Transfers                             | 0                 |
| 9360                           | Internal Service Fund Transfers                       | 0                 |
| 9370                           | Trust and Agency Fund Transfers                       | 0                 |
| 9380                           | Activity Fund Transfers                               | 0                 |
| 9390                           | Permanent Fund Transfers                              | 0                 |
| 9400                           | Sale or Compensation for Loss of Fixed Assets         | 10,000            |
| 9500                           | Capital Contributions                                 | 0                 |
| 9710                           | Transfers from Component Units                        | 0                 |
| 9720                           | Transfers from Primary Governments                    | 0                 |
| 9800                           | Intrafund Transfers In                                | 0                 |
| 9900                           | Other Financing Sources Not Listed in the 9000 Series | 0                 |
|                                | <b>OTHER FINANCING SOURCES</b>                        | <b>10,000</b>     |
|                                | <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>     | <b>38,955,862</b> |

|   | Revenue       | Section 672.1 Method Choice: | (a)(1)        |
|---|---------------|------------------------------|---------------|
| Act 1 Index (current): 2.7%   |               |                              |               |
| Calculation Method:   |               |                              |               |
| Number of Decimals For Tax Rate Calculation:  | 4             |                              |               |
| Approx. Tax Revenue from RE Taxes:  | \$10,920,000  |                              |               |
| Amount of Tax Relief for Homestead Exclusions +   | \$1,142,637   |                              |               |
| Total Approx. Tax Revenue:  | \$12,062,637  |                              |               |
| Approx. Tax Levy for Tax Rate Calculation:  | \$12,771,956  |                              |               |
|   | Clinton       | Lycoming                     | Total         |
| <b>2014-15 Data</b>   |               |                              |               |
| a. Assessed Value   | \$196,202,200 | \$635,750,430                | \$831,952,630 |
| b. Real Estate Mills  | 11.2366       | 15.9869                      |               |
| <b>I. 2015-16 Data</b>  |               |                              |               |
| c. 2013 STEB Market Value   | \$160,082,998 | \$738,401,476                | \$898,484,474 |
| d. Assessed Value   | \$197,327,000 | \$639,472,800                | \$836,799,800 |
| e. Assessed Value of New Constr/ Renov  | \$0           | \$0                          | \$0           |
| <b>2014-15 Calculations</b>   |               |                              |               |
| f. 2014-15 Tax Levy (a * b)   | \$2,204,646   | \$10,163,679                 | \$12,368,325  |
| <b>2015-16 Calculations</b>   |               |                              |               |
| ii. g. Percent of Total Market Value  | 17.81700%     | 82.18300%                    | 100.00000%    |
| h. Rebalanced 2014-15 Tax Levy (f Total * g)  | \$2,203,664   | \$10,164,661                 | \$12,368,325  |
| i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment       | 11.2366       | 15.9884                      |               |
| <b>Calculation of Tax Rates and Levies Generated</b>  |               |                              |               |
| j. Weighted Avg. Collection Percentage  | 93.90060%     | 93.90060%                    | 93.90060%     |
| k. Tax Levy Needed (Approx. Tax Levy * g)   | \$2,275,579   | \$10,496,377                 | \$12,771,956  |
| iii. l. 2015-16 Real Estate Tax Rate (k / d * 1000)   | 11.5320       | 16.4141                      |               |
| m. Tax Levy Generated by Mills (l / 1000 * d)   | \$2,275,575   | \$10,496,370                 | \$12,771,945  |
| n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) |               |                              | \$11,629,308  |
| o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)  |               |                              | \$10,919,990  |

Act 1 Index (current): 2.7%

Calculation Method: Revenue

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$10,920,000

Amount of Tax Relief for Homestead Exclusions + \$1,142,637

Total Approx. Tax Revenue: \$12,062,637

Approx. Tax Levy for Tax Rate Calculation: \$12,771,956

Clinton Lycoming Total

Section 672.1 Method Choice: (a)(1)

Index Maximums

p. Maximum Mills Based On Index (1 \* (1 + Index)) 11.5399 16.4200

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) \$2,277,134 \$10,500,143

IV. s. Millage Rate within Index? (if l > p Then No) Yes \$0

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

\$12,777,277

V. Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$21,160

Number of Homestead/Farmstead Properties 1,181

Median Assessed Value of Homestead Properties \$15,107

\$95,200



Act 1 Index (current): 2.7%      Section 672.1 Method Choice: (a)(1)

Calculation Method: Revenue

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$10,920,000

Amount of Tax Relief for Homestead Exclusions + \$1,142,637

Total Approx. Tax Revenue: \$12,062,637

Approx. Tax Levy for Tax Rate Calculation: \$12,771,956

Clinton      Lycoming      Total

Slate Property Tax Reduction Allocation used for: Homestead Exclusions      \$1,142,563      Lowering RE Tax Rate      \$244      \$1,142,807

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions      \$74      \$74

Amount of Tax Relief from State/Local Sources      \$1,142,881      \$1,142,881

| CODE    | County Name                          | Current Real Estate Taxes | Real Estate Mills | Amount of Tax Relief for Homestead Exclusions | Tax Levy Minus Homestead Exclusions | Percent Collected | Net Tax Revenue Generated By Mills |
|---------|--------------------------------------|---------------------------|-------------------|---|-------------------------------------|-------------------|------------------------------------|
| 6111    | Clinton                              | 197,327,000               | 11.5320           | 2,275,575                                     | 93.90060%                           |                   |                                    |
|         | Lycoming                             | 639,472,800               | 16.4141           | 10,496,370                                    | 93.90060%                           |                   |                                    |
|         |                                      | 0                         |                   | 0   | 0.00000%                            |                   |                                    |
|         |                                      | 0                         |                   | 0   | 0.00000%                            |                   |                                    |
| Totals: |                                      | 836,799,800               |                   | 12,771,945                                    | 93.90060%                           | =                 | 10,919,990                         |
| 6120    | <u>Per Capita Taxes, Section 679</u> |                           |                   | 1,142,637                                     |                                     | =                 | 11,629,308                         |
|         |                                      |                           |                   |   |                                     |                   | <u>Estimated Revenue</u>           |
|         |                                      |                           |                   |   |                                     |                   | 0                                  |

| 6140 | Current Act 511 Taxes - Flat Rate Assessments       | Rate   | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|------|---|--------|-----------------------|----------|-------------------|
| 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                 |

| 6150 | Current Act 511 Taxes - Proportional Assessments       | Rate  | Add'l Rate (if appl.) | Tax Levy  | Estimated Revenue |
|------|--|-------|-----------------------|-----------|-------------------|
| 6151 | Earned Income Taxes, Act 511                           | 1.10% | 0.00%                 | 3,700,000 | 3,700,000         |
| 6152 | Occupation Taxes - Proportional Rate                   | 0     | 0                     | 0         | 0                 |
| 6153 | Real Estate Transfer Taxes                             | 0.50% | 0.00%                 | 160,000   | 160,000           |
| 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 |       |                       | 3,860,000 | 3,860,000         |
|      | Total Act 511, Current Taxes                           |       |                       |           | 3,860,000         |
|      | Act 511 Tax Limit                                      |       | 898,484,474           | X         | 10,781,814        |
|      | Market Value   |       |                       | 12        | (511 Limit)       |
|      |  |       |                       | Mills     |                   |



AMOUNTS

|      |  |                   |                   |
|------|--|-------------------|-------------------|
| 1000 | Instruction  |                   |                   |
| 1100 | Regular Programs - Elementary/Secondary                                | 17,764,351        |                   |
| 1200 | Special Programs - Elementary/Secondary                                | 4,657,930         |                   |
| 1300 | Vocational Education   | 968,235           |                   |
| 1400 | Other Instructional Programs - Elementary/Secondary                    | 236,770           |                   |
| 1500 | Nonpublic School Programs  | 0                 |                   |
| 1600 | Adult Education Programs   | 0                 |                   |
| 1700 | Higher Education Programs  | 0                 |                   |
| 1800 | Pre-Kindergarten   | 157,200           |                   |
|      | <b>Total 1000 Instruction</b>  | <b>23,784,486</b> |                   |
| 2000 | Support Services   |                   |                   |
| 2100 | Support Services - Pupil Personnel                                     | 914,413           |                   |
| 2200 | Support Services - Instructional Staff                                 | 1,410,155         |                   |
| 2300 | Support Services - Administration                                      | 2,051,671         |                   |
| 2400 | Support Services - Pupil Health  | 345,739           |                   |
| 2500 | Support Services - Business  | 840,506           |                   |
| 2600 | Operation & Maintenance of Plant Services                              | 3,188,136         |                   |
| 2700 | Student Transportation Services  | 1,922,951         |                   |
| 2800 | Support Services - Central   | 4,250             |                   |
| 2900 | Other Support Services   | 0                 |                   |
|      | <b>Total 2000 Support Services</b>                                     | <b>10,677,821</b> |                   |
| 3000 | Operation of Non-instructional Services                                |                   |                   |
| 3100 | Food Services  | 0                 |                   |
| 3200 | Student Activities   | 742,491           |                   |
| 3300 | Community Services   | 0                 |                   |
| 3400 | Scholarships and Awards  | 0                 |                   |
|      | <b>Total 3000 Operation of Non-instructional Services</b>              | <b>742,491</b>    |                   |
| 4000 | Facilities Acquisition, Construction and Improvement Services          |                   |                   |
| 4000 | Facilities Acquisition, Construction and Improvement Services          | 0                 |                   |
|      | <b>Total 4000 Facilities Acquisition, Construction and Improvement</b> | <b>0</b>          |                   |
|      | <b>Total Estimated Expenditures</b>                                    | <b>35,204,798</b> |                   |
| 5000 | Other Expenditures and Financing Uses                                  |                   |                   |
| 5100 | Debt Service   | 500               |                   |
| 5200 | Interfund Transfers - Out  | 3,354,867         |                   |
| 5300 | Transfers Involving Component Units                                    | 0                 |                   |
| 5500 | Special and Extraordinary Items  | 0                 |                   |
| 5900 | Budgetary Reserve  | 700,000           |                   |
|      | <b>Total Other Financing Uses</b>                                      | <b>4,055,367</b>  |                   |
|      | <b>Total Estimated Expenditures and Other Financing Uses</b>           | <b>39,260,165</b> |                   |
|      | <b>Appropriation of Prior Year Fund Balance</b>                        | <b>400,000</b>    |                   |
|      | <b>Total Appropriations</b>  |                   | <b>39,660,165</b> |
|      | <b>Ending Committed, Assigned and Unassigned Fund Balance</b>          |                   | <b>6,200,045</b>  |

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 117414003 Jersey Shore Area SD

Printed 6/29/2015 9:54:58 AM v2.1

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page C-1

| Function-Object | Description   | Amounts    |
|-----------------|---|------------|
| 1000            | INSTRUCTION   |            |
| 1100            | Regular Programs - Elementary/Secondary                   |            |
| 100             | Personnel Services-Salaries                               | 9,260,772  |
| 200             | Personnel Services-Employee Benefits                      | 5,917,275  |
| 300             | Purchased Professional & Technical Services               | 81,525     |
| 400             | Purchased Property Services                               | 69,250     |
| 500             | Other Purchased Services                                  | 1,545,260  |
| 600             | Supplies  | 526,610    |
| 700             | Property  | 361,734    |
| 800             | Other Objects   | 1,925      |
|                 | Total Regular Programs - Elementary/Secondary             | 17,764,351 |
| 1200            | Special Programs - Elementary/Secondary                   |            |
| 100             | Personnel Services-Salaries                               | 2,279,773  |
| 200             | Personnel Services-Employee Benefits                      | 1,571,312  |
| 300             | Purchased Professional & Technical Services               | 671,500    |
| 400             | Purchased Property Services                               | 500        |
| 500             | Other Purchased Services                                  | 97,050     |
| 600             | Supplies  | 31,795     |
| 700             | Property  | 0          |
| 800             | Other Objects   | 6,000      |
|                 | Total Special Programs - Elementary/Secondary             | 4,657,930  |
| 1300            | Vocational Education                                      |            |
| 100             | Personnel Services-Salaries                               | 512,922    |
| 200             | Personnel Services-Employee Benefits                      | 292,596    |
| 300             | Purchased Professional & Technical Services               | 2,000      |
| 400             | Purchased Property Services                               | 8,000      |
| 500             | Other Purchased Services                                  | 5,300      |
| 600             | Supplies  | 99,170     |
| 700             | Property  | 46,847     |
| 800             | Other Objects   | 1,400      |
|                 | Total Vocational Education                                | 968,235    |
| 1400            | Other Instructional Programs - Elementary/Secondary       |            |
| 100             | Personnel Services-Salaries                               | 85,631     |
| 200             | Personnel Services-Employee Benefits                      | 47,539     |
| 300             | Purchased Professional & Technical Services               | 66,000     |
| 400             | Purchased Property Services                               | 32,500     |
| 500             | Other Purchased Services                                  | 5,100      |
| 600             | Supplies  | 0          |
| 700             | Property  | 0          |
| 800             | Other Objects   | 0          |
|                 | Total Other Instructional Programs - Elementary/Secondary | 236,770    |

| 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                    | 157,200           |
| 600             | Supplies                                    | 0                 |
| 700             | Property                                    | 0                 |
| 800             | Other Objects                               | 0                 |
|                 | Total Pre-Kindergarten                      | 157,200           |
|                 | <b>Total Instruction</b>                    | <b>23,784,486</b> |

| Function-Object | Description   | Amounts          |
|-----------------|---|------------------|
| <b>2000</b>     | <b>SUPPORT SERVICES</b>                             |                  |
| 2100            | Support Services - Pupil Personnel                  |                  |
| 100             | Personnel Services-Salaries                         | 554,863          |
| 200             | Personnel Services-Employee Benefits                | 328,576          |
| 300             | Purchased Professional & Technical Services         | 10,400           |
| 400             | Purchased Property Services                         | 3,000            |
| 500             | Other Purchased Services                            | 4,975            |
| 600             | Supplies  | 11,930           |
| 700             | Property  | 0                |
| 800             | Other Objects                                       | 669              |
|                 | <b>Total Support Services - Pupil Personnel</b>     | <b>914,413</b>   |
| 2200            | Support Services - Instructional Staff              |                  |
| 100             | Personnel Services-Salaries                         | 555,852          |
| 200             | Personnel Services-Employee Benefits                | 515,453          |
| 300             | Purchased Professional & Technical Services         | 111,900          |
| 400             | Purchased Property Services                         | 27,850           |
| 500             | Other Purchased Services                            | 71,420           |
| 600             | Supplies  | 100,015          |
| 700             | Property  | 25,250           |
| 800             | Other Objects                                       | 2,415            |
|                 | <b>Total Support Services - Instructional Staff</b> | <b>1,410,155</b> |
| 2300            | Support Services - Administration                   |                  |
| 100             | Personnel Services-Salaries                         | 1,101,334        |
| 200             | Personnel Services-Employee Benefits                | 648,979          |
| 300             | Purchased Professional & Technical Services         | 212,650          |
| 400             | Purchased Property Services                         | 4,020            |
| 500             | Other Purchased Services                            | 52,038           |
| 600             | Supplies  | 12,870           |
| 700             | Property  | 0                |
| 800             | Other Objects                                       | 19,780           |
|                 | <b>Total Support Services - Administration</b>      | <b>2,051,671</b> |
| 2400            | Support Services - Pupil Health                     |                  |
| 100             | Personnel Services-Salaries                         | 185,301          |
| 200             | Personnel Services-Employee Benefits                | 155,150          |
| 300             | Purchased Professional & Technical Services         | 500              |
| 400             | Purchased Property Services                         | 350              |
| 500             | Other Purchased Services                            | 150              |
| 600             | Supplies  | 4,023            |
| 700             | Property  | 265              |
| 800             | Other Objects                                       | 0                |
|                 | <b>Total Support Services - Pupil Health</b>        | <b>345,739</b>   |

| Function-Object | Description  | Amounts          |
|-----------------|--|------------------|
| 2500            | Support Services - Business                                |                  |
| 100             | Personnel Services-Salaries                                | 396,050          |
| 200             | Personnel Services-Employee Benefits                       | 284,860          |
| 300             | Purchased Professional & Technical Services                | 32,000           |
| 400             | Purchased Property Services                                | 56,600           |
| 500             | Other Purchased Services                                   | 37,500           |
| 600             | Supplies   | 16,700           |
| 700             | Property   | 0                |
| 800             | Other Objects  | 16,796           |
|                 | <b>Total Support Services - Business</b>                   | <b>840,506</b>   |
| 2600            | Operation & Maintenance of Plant Services                  |                  |
| 100             | Personnel Services-Salaries                                | 1,076,803        |
| 200             | Personnel Services-Employee Benefits                       | 756,978          |
| 300             | Purchased Professional & Technical Services                | 5,240            |
| 400             | Purchased Property Services                                | 709,200          |
| 500             | Other Purchased Services                                   | 180,100          |
| 600             | Supplies   | 456,015          |
| 700             | Property   | 2,000            |
| 800             | Other Objects  | 1,800            |
|                 | <b>Total Operation &amp; Maintenance of Plant Services</b> | <b>3,188,136</b> |
| 2700            | Student Transportation Services                            |                  |
| 100             | Personnel Services-Salaries                                | 66,711           |
| 200             | Personnel Services-Employee Benefits                       | 42,138           |
| 300             | Purchased Professional & Technical Services                | 5,000            |
| 400             | Purchased Property Services                                | 150              |
| 500             | Other Purchased Services                                   | 1,806,552        |
| 600             | Supplies   | 400              |
| 700             | Property   | 0                |
| 800             | Other Objects  | 0                |
|                 | <b>Total Student Transportation Services</b>               | <b>1,922,951</b> |
| 2800            | Support Services - Central                                 |                  |
| 100             | Personnel Services-Salaries                                | 0                |
| 200             | Personnel Services-Employee Benefits                       | 0                |
| 300             | Purchased Professional & Technical Services                | 1,500            |
| 400             | Purchased Property Services                                | 0                |
| 500             | Other Purchased Services                                   | 2,500            |
| 600             | Supplies   | 250              |
| 700             | Property   | 0                |
| 800             | Other Objects  | 0                |
|                 | <b>Total Support Services - Central</b>                    | <b>4,250</b>     |



| 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                 |
|                 | <b>Total Support Services</b>                  | <b>10,677,821</b> |
| 3000            | <b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b> |                   |
| 3100            | Food Services                                  |                   |
| 100             | Personnel Services-Salaries                    | 0                 |
| 200             | Personnel Services-Employee Benefits           | 0                 |
| 300             | Purchased Professional & Technical Services    | 0                 |
| 400             | Purchased Property Services                    | 0                 |
| 500             | Other Purchased Services                       | 0                 |
| 600             | Supplies                                       | 0                 |
| 700             | Property                                       | 0                 |
| 800             | Other Objects                                  | 0                 |
|                 | Total Food Services                            | 0                 |
| 3200            | Student Activities                             |                   |
| 100             | Personnel Services-Salaries                    | 360,973           |
| 200             | Personnel Services-Employee Benefits           | 160,059           |
| 300             | Purchased Professional & Technical Services    | 33,775            |
| 400             | Purchased Property Services                    | 18,445            |
| 500             | Other Purchased Services                       | 94,120            |
| 600             | Supplies                                       | 65,374            |
| 700             | Property                                       | 0                 |
| 800             | Other Objects                                  | 9,745             |
|                 | Total Student Activities                       | 742,491           |

| Function-Object | Description   | Amounts   |
|-----------------|---|-----------|
| 3300            | Community 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 Community Services  | 0         |
| 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                       | 742,491   |
| 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   | 500       |
| 900             | Other Uses of Funds   | 0         |
|                 | Total Debt Service  | 500       |
| 5200            | Interfund Transfers - Out   |           |
| 900             | Other Uses of Funds   | 3,354,867 |
|                 | Total Interfund Transfers - Out                                     | 3,354,867 |

| 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                               | 700,000           |
|                 | Total Budgetary Reserve                     | 700,000           |
|                 | Total Other Expenditures and Financing Uses | 4,055,367         |
|                 | <b>TOTAL EXPENDITURES</b>                   | <b>39,260,165</b> |

|   | <u>05/30/2015 Estimate</u> | <u>05/30/2016 Projection</u> |
|---|----------------------------|------------------------------|
| <b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>         |                            |                              |
| General Fund  | 7,000,000                  | 6,500,000                    |
| 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                         | 1,500,000                  | 1,500,000                    |
| 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)            | 1,600,000                  | 160,000                      |
| Agency Fund   | 160,000                    | 160,000                      |
| <b>Total Cash and Short-Term Investments</b>          | <b>10,260,000</b>          | <b>8,320,000</b>             |
| <b><u>LONG-TERM INVESTMENTS</u></b>                   |                            |                              |
| General Fund  | 0                          | 0                            |
| Special Revenue Fund                                  |                            |                              |
| Athletic/School-Sponsored Extra Curricular Activities | 0                          | 0                            |
| Other Comptroller-Approved Special Revenue Fund       | 0                          | 0                            |
| Capital Projects Fund                                 |                            |                              |
| Capital Reserve Fund - \$690                          | 0                          | 0                            |
| Capital Reserve Fund - \$1431                         | 0                          | 0                            |
| Capital Projects Fund – Other                         | 0                          | 0                            |
| Debt Service Fund                                     | 0                          | 0                            |
| Enterprise Fund (Food Service, Child Care)            | 0                          | 0                            |
| Internal Service Fund                                 | 0                          | 0                            |
| Fiduciary Trust Fund (Investment, Pension)            | 0                          | 0                            |
| Agency Fund   | 0                          | 0                            |
| <b>Total Long-Term Investments</b>                    | <b>0</b>                   | <b>0</b>                     |
| <b>TOTAL CASH AND INVESTMENTS</b>                     | <b>10,260,000</b>          | <b>8,320,000</b>             |

|  | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|--|----------------------------|------------------------------|
| <b><u>LONG-TERM INDEBTEDNESS</u></b>       |                            |                              |
| Extended Term Financing Agreements Payable | 0                          | 0                            |
| Other Long-Term Liabilities                | 0                          | 0                            |
| Bonds Payable                              | 39,175,000                 | 36,917,000                   |
| Lease-Purchase Obligations                 | 0                          | 0                            |
| Accumulated Compensated Absences           | 750,000                    | 750,000                      |
| Authority Lease Obligations                | 0                          | 0                            |
| TOTAL LONG-TERM INDEBTEDNESS               | 39,925,000                 | 37,667,000                   |
| <b><u>SHORT-TERM PAYABLES</u></b>          |                            |                              |
| General Fund                               | 400,000                    | 400,000                      |
| Other Funds                                | 15,000                     | 15,000                       |
| TOTAL SHORT-TERM PAYABLES                  | 415,000                    | 415,000                      |
| TOTAL INDEBTEDNESS                         | 40,340,000                 | 38,082,000                   |

| Account  | Description  | Amounts          |
|--|--|------------------|
| 0830   | Estimated Ending Committed Fund Balance<br>Explanation: <i>Committed for PSERS and health insurance increases.</i> | 3,430,000        |
| 0840   | Estimated Ending Assigned Fund Balance   | 0                |
| 0850   | Estimated Ending Unassigned Fund Balance<br>Explanation: <i>Prudent fiscal management.</i>                         | 2,770,045        |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                               |  | <b>6,200,045</b> |
| 5900   | Budgetary Reserve<br>Explanation: <i>Prudent fiscal management and unsettled contract.</i>                         | 700,000          |
| <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b> |  | <b>6,900,045</b> |
| <b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>      |  | <b>0</b>         |