



HARRISBURG SCHOOL DISTRICT
1601 State Street • Harrisburg, PA 17103
(717) 703-4095 • FAX (717) 703-4127

BUSINESS SERVICES

June 17, 2015

**Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street – 4th Floor
Harrisburg, PA 17126-0333**

Gentlemen,

Please find enclosed a fully executed copy of the 2015-16 General Fund Budget approved by the Harrisburg School District Board of School Directors on June 15, 2015. If you require additional documentation, please contact my office directly at the number listed above.

Thank you for your cooperation in this matter.

Respectfully,

William R. Gretton III
Acting Business Administrator/CFO
Wgretton@hbgsd.us
(717) 703-4095

LEA Name: Harrisburg City SD

Class: 2

AUN Number: 115222752

County:

Dauphin

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

[Handwritten Signature]

Date

6/15/2015

Secretary of the Board - Original Signature Required

[Handwritten Signature]

Date

6/15/2015

Chief School Administrator - Original Signature Required

Date

6/15/2015

William R. Gretton III

Contact Person

(717) 687-8465

Telephone

Extension

wgretton@hbgsd.us

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>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1	Estimated Beginning Fund Balance - Committed	5,500,000
2	Estimated Beginning Fund Balance - Assigned	11,500,000
3	Estimated Beginning Fund Balance - Unassigned	7,682,310
4		0
5		0
6		0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		24,682,310
Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	54,361,304
7000	Revenue from State Sources	56,867,168
8000	Revenue from Federal Sources	9,882,240
9000	Other Financing Sources	3,512,500
Total Estimated Revenues And Other Financing Sources		124,623,212
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		149,305,522

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	5,500,000
2	Estimated Beginning Fund Balance - Assigned	11,500,000
3	Estimated Beginning Fund Balance - Unassigned	7,682,310
4		0
5		0
6		0

**Total Estimated Beginning Unreserved Fund Balance Available
 for Appropriation and Reserves Scheduled For Liquidation
 During The Fiscal Year** **24,682,310**

Estimated Revenues And Other Financing Sources

6000	Revenue from Local Sources	54,361,304
7000	Revenue from State Sources	71,434,610
8000	Revenue from Federal Sources	9,882,240
9000	Other Financing Sources	3,512,500

Total Estimated Revenues And Other Financing Sources **139,190,654**

**Total Estimated Fund Balance, Revenues, and Other Financing
 Sources Available for Appropriation** **163,872,964**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	36,958,539
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	52,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,900,000
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	225,000
6150	Current Act 511 Taxes - Proportional Assessments	7,045,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	4,500,000
6500	Earnings on Investments	775,000
6700	Revenues from District Activities	50,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,300,000
6910	Rentals	175,000
6920	Contributions/Donations/Grants From Private Sources	680,765
6940	Tuition from Patrons	350,000
6960	Services Provided Other Local Governmental Units / LEAs	50,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	300,000
REVENUE FROM LOCAL SOURCES		54,361,304

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	45,286,600
7160	Tuition for Orphans and Children Placed in Private Homes	125,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	1,000
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	5,179,900
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	3,500,000
7299	Other Program Subsidies Not Listed in 7200 Series	2,040,000
7310	Transportation (Regular and Additional)	1,610,400
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,500,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340	State Property Tax Reduction Allocation	2,774,668
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	500,000
7810	State Share of Social Security and Medicare Taxes	1,757,292
7820	State Share of Retirement Contributions	6,009,750
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		71,434,610

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	75,000
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	55,000
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	7,497,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	772,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	305,880
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	827,560
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)	24,800
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	325,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		9,882,240

<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	3,500,000
9340	Debt Service Fund Transfers	12,500
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	3,512,500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

139,190,654

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$36,958,539

Amount of Tax Relief for Homestead Exclusions +

\$2,774,668

Total Approx. Tax Revenue:

\$39,733,207

Approx. Tax Levy for Tax Rate Calculation:

\$44,899,046

Dauphin

Total

2014-15 Data

a. Assessed Value

\$1,606,655,500

\$1,606,655,500

b. Real Estate Mills

27.9156

I. 2015-16 Data

c. 2013 STEB Market Value

\$1,996,897,194

\$1,996,897,194

d. Assessed Value

\$1,608,385,500

\$1,608,385,500

e. Assessed Value of New Const/ Renov

\$0

\$0

2014-15 Calculations

f. 2014-15 Tax Levy

\$44,850,752

\$44,850,752

(a * b)

2015-16 Calculations

g. Percent of Total Market Value

100.000000%

100.000000%

h. Rebalanced 2014-15 Tax Levy

\$44,850,752

\$44,850,752

(f Total * g)

i. Base Mills Subject to Index

27.9156

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

87.73670%

87.73670%

k. Tax Levy Needed

\$44,899,046

\$44,899,046

(Approx. Tax Levy * g)

l. 2015-16 Real Estate Tax Rate

27.9156

(k / d * 1000)

m. Tax Levy Generated by Mills

\$44,899,046

\$44,899,046

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$42,124,378

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$36,958,539

(n * Est. Pct. Collection)

Approx. Tax Revenue from RE Taxes:

\$36,958,539

Amount of Tax Relief for Homestead Exclusions +

\$2,774,668

Total Approx. Tax Revenue:

\$39,733,207

Approx. Tax Levy for Tax Rate Calculation:

\$44,899,046

Dauphin

Total

Index Maximums

p. Maximum Mills Based On Index 28.6972

(1 * (1 + Index))

q. Mills In Excess of Index 0.0000

if (1 > p), (1 - p)

0.0000

r. Maximum Tax Levy Based On Index \$46,156,160

(p / 1000) * d)

\$46,156,160

IV. s. Millage Rate within Index? Yes

(if 1 > p Then No)

t. Tax Levy In Excess of Index \$0

if (m > r), (m - r)

\$0

u. Tax Revenue In Excess of Index \$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$15,700

Number of Homestead/Farmstead Properties 6,331

6,331

V. Median Assessed Value of Homestead Properties

\$55,490

Approx. Tax Revenue from RE Taxes:

\$36,958,539

Amount of Tax Relief for Homestead Exclusions +

\$2,774,668

Total Approx. Tax Revenue:

\$39,733,207

Approx. Tax Levy for Tax Rate Calculation:

\$44,899,046

Dauphin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	Amount of Tax Relief from State/Local Sources	Lowering RE Tax Rate	Total
\$2,774,668	\$0	\$2,774,668	\$0	\$2,774,668
				\$0
				\$2,774,668

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
Dauphin	1,608,385,500	27.9156	44,899,046			87.73670%	
			0			0.000000%	
			0			0.000000%	
			0			0.000000%	
Totals:	1,608,385,500		44,899,046	2,774,668	= 42,124,378	X 87.73670%	= 36,958,539

6120 Per Capita Taxes, Section 679

	Rate	Estimated Revenue
	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	0
6142 Occupation Taxes - Flat Rate	\$0.00		0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00		320,000	225,000
6144 Trailer Taxes	\$0.00		0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00		0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00		0	0
6149 Other Flat Rate Assessments	\$0.00		0	0
Total Current Act 511 Taxes - Flat Rate Assessments			320,000	225,000

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 Current Act 511 Taxes - Proportional Assessments				
6151 Earned Income Taxes, Act 511	0.50%	0.00%	4,000,000	3,750,000
6152 Occupation Taxes - Proportional Rate	120	0	820,000	695,000
6153 Real Estate Transfer Taxes	0.50%	0.00%	750,000	750,000
6154 Amusement Taxes	5.00%	0.00%	310,000	300,000
6155 Business Privilege Taxes - Proportional Rate	1	0	775,000	775,000
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0.75	0	775,000	775,000
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			7,430,000	7,045,000
Total Act 511, Current Taxes			7,270,000	7,270,000

Act 511 Tax Limit ---> 1,996,897,194 X 12 Mills
 Market Value 23,962,766 (511 Limit)

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
Dauphin	1,608,385,500	27.9156	44,899,046	0	44,899,046	87.73670%	36,958,539
	0		0	2,774,668	42,124,378	87.73670%	0
	0		0				
	0		0				
	0		0				
Totals:	1,608,385,500		44,899,046	-	44,899,046	=	36,958,539

6120 Per Capita Taxes, Section 679

Rate	Estimated Revenue
0.00	0

Code	Description	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	\$5.00	\$0.00	320,000	225,000
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			320,000	225,000

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Earned Income Taxes, Act 511	0.50%	0.00%	4,000,000	3,750,000
6152	Occupation Taxes - Proportional Rate	120	0	820,000	695,000
6153	Real Estate Transfer Taxes	0.50%	0.00%	750,000	750,000
6154	Amusement Taxes	5.00%	0.00%	310,000	300,000
6155	Business Privilege Taxes - Proportional Rate	1	0	775,000	775,000
6156	Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157	Mercantile Taxes	0.75	0	775,000	775,000
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			7,430,000	7,045,000
	Total Act 511, Current Taxes			8,150,000	7,270,000

Act 511 Tax Limit	Market Value	Mills
1,996,897,194	X	12
		23,962,766
		(511 Limit)

ITEM

AMOUNTS

1000	Instruction			
1100	Regular Programs - Elementary/Secondary	48,533,460		
1200	Special Programs - Elementary/Secondary	21,273,595		
1300	Vocational Education	4,375,150		
1400	Other Instructional Programs - Elementary/Secondary	2,267,045		
1500	Nonpublic School Programs	0		
1600	Adult Education Programs	0		
1700	Higher Education Programs	565,000		
1800	Pre-Kindergarten	0		
	Total 1000 Instruction	77,014,250		
2000	Support Services			
2100	Support Services - Pupil Personnel	4,037,940		
2200	Support Services - Instructional Staff	1,762,540		
2300	Support Services - Administration	6,922,870		
2400	Support Services - Pupil Health	1,071,780		
2500	Support Services - Business	1,603,020		
2600	Operation & Maintenance of Plant Services	10,162,300		
2700	Student Transportation Services	4,304,580		
2800	Support Services - Central	3,665,890		
2900	Other Support Services	2,045,000		
	Total 2000 Support Services	35,575,920		
3000	Operation of Non-instructional Services			
3100	Food Services	0		
3200	Student Activities	634,710		
3300	Community Services	280,700		
3400	Scholarships and Awards	0		
	Total 3000 Operation of Non-instructional Services	915,410		
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			113,505,580
5000	Other Expenditures and Financing Uses			
5100	Debt Service	244,500		
5200	Interfund Transfers - Out	23,398,643		
5300	Transfers Involving Component Units	326,977		
5500	Special and Extraordinary Items	0		
5900	Budgetary Reserve	300,000		
	Total Other Financing Uses			24,270,120
	Total Estimated Expenditures and Other Financing Uses			137,775,700
	Appropriation of Prior Year Fund Balance			0
	Total Appropriations			137,775,700
	Ending Committed, Assigned and Unassigned Fund Balance			26,097,264

Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	22,546,715
200	Personnel Services-Employee Benefits	13,278,005
300	Purchased Professional & Technical Services	1,610,625
400	Purchased Property Services	86,950
500	Other Purchased Services	9,032,145
600	Supplies	1,677,950
700	Property	282,420
800	Other Objects	18,650
	Total Regular Programs - Elementary/Secondary	48,533,460
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,582,240
200	Personnel Services-Employee Benefits	5,825,330
300	Purchased Professional & Technical Services	760,000
400	Purchased Property Services	1,500
500	Other Purchased Services	5,941,325
600	Supplies	152,900
700	Property	9,000
800	Other Objects	1,300
	Total Special Programs - Elementary/Secondary	21,273,595
1300	Vocational Education	
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	4,375,150
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	4,375,150
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	406,045
200	Personnel Services-Employee Benefits	56,000
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,805,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	2,267,045

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	565,000
600	Supplies	0
	Total Higher Education Programs	565,000
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	77,014,250

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,255,790
200	Personnel Services-Employee Benefits	1,659,150
300	Purchased Professional & Technical Services	75,000
400	Purchased Property Services	0
500	Other Purchased Services	10,500
600	Supplies	36,200
700	Property	0
800	Other Objects	1,300
	Total Support Services - Pupil Personnel	4,037,940
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	655,275
200	Personnel Services-Employee Benefits	424,065
300	Purchased Professional & Technical Services	612,250
400	Purchased Property Services	0
500	Other Purchased Services	28,500
600	Supplies	37,950
700	Property	0
800	Other Objects	4,500
	Total Support Services - Instructional Staff	1,762,540
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,962,430
200	Personnel Services-Employee Benefits	1,956,340
300	Purchased Professional & Technical Services	1,619,500
400	Purchased Property Services	0
500	Other Purchased Services	201,900
600	Supplies	38,750
700	Property	3,500
800	Other Objects	140,450
	Total Support Services - Administration	6,922,870
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	598,650
200	Personnel Services-Employee Benefits	289,530
300	Purchased Professional & Technical Services	167,500
400	Purchased Property Services	3,000
500	Other Purchased Services	1,300
600	Supplies	10,800
700	Property	0
800	Other Objects	1,000
	Total Support Services - Pupil Health	1,071,780

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	870,175
200	Personnel Services-Employee Benefits	527,895
300	Purchased Professional & Technical Services	53,000
400	Purchased Property Services	7,500
500	Other Purchased Services	10,000
600	Supplies	118,750
700	Property	1,200
800	Other Objects	14,500
	Total Support Services - Business	1,603,020
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,197,105
200	Personnel Services-Employee Benefits	2,744,845
300	Purchased Professional & Technical Services	427,500
400	Purchased Property Services	2,288,000
500	Other Purchased Services	380,000
600	Supplies	1,041,850
700	Property	80,000
800	Other Objects	3,000
	Total Operation & Maintenance of Plant Services	10,162,300
2700	Student Transportation Services	
100	Personnel Services-Salaries	71,305
200	Personnel Services-Employee Benefits	42,825
300	Purchased Professional & Technical Services	31,500
400	Purchased Property Services	0
500	Other Purchased Services	3,504,950
600	Supplies	653,100
700	Property	0
800	Other Objects	900
	Total Student Transportation Services	4,304,580
2800	Support Services - Central	
100	Personnel Services-Salaries	1,281,425
200	Personnel Services-Employee Benefits	893,115
300	Purchased Professional & Technical Services	153,850
400	Purchased Property Services	500,000
500	Other Purchased Services	59,000
600	Supplies	100,000
700	Property	675,000
800	Other Objects	3,500
	Total Support Services - Central	3,665,890

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	45,000
600	Supplies	0
700	Property	0
800	Other Objects	2,000,000
	Total Other Support Services	2,045,000
	Total Support Services	35,575,920
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	371,375
200	Personnel Services-Employee Benefits	69,335
300	Purchased Professional & Technical Services	54,050
400	Purchased Property Services	21,700
500	Other Purchased Services	56,000
600	Supplies	49,250
700	Property	6,000
800	Other Objects	7,000
	Total Student Activities	634,710

Function-Object	Description	Amounts
3300	Community Services	
100	Personnel Services-Salaries	178,100
200	Personnel Services-Employee Benefits	66,850
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	35,750
700	Property	0
800	Other Objects	0
	Total Community Services	280,700
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	915,410
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	244,500
900	Other Uses of Funds	0
	Total Debt Service	244,500
5200	Interfund Transfers - Out	
900	Other Uses of Funds	23,398,643
	Total Interfund Transfers - Out	23,398,643

Function-Object	Description	Amounts
5300	Transfers Involving Component Units	
900	Other Uses of Funds	326,977
	Total Transfers Involving Component Units	326,977
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	300,000
	Total Budgetary Reserve	300,000
	Total Other Expenditures and Financing Uses	24,270,120
	TOTAL EXPENDITURES	137,775,700

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
General Fund	0	0
Special Revenue Fund	0	0
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund	0	0
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 Cash and Short-Term Investments	0	0

LONG-TERM INVESTMENTS

General Fund	0	0
Special Revenue Fund	0	0
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund	0	0
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

TOTAL CASH AND INVESTMENTS	0	0
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LONG-TERM INDEBTEDNESS

06/30/2015 Estimate

06/30/2016 Projection

Extended Term Financing Agreements Payable 0 0
 Other Long-Term Liabilities 0 0
 Bonds Payable 0 0
 Lease-Purchase Obligations 0 0
 Accumulated Compensated Absences 0 0
 Authority Lease Obligations 0 0

TOTAL LONG-TERM INDEBTEDNESS 0 0

SHORT-TERM PAYABLES

General Fund 0 0
 Other Funds 0 0

TOTAL SHORT-TERM PAYABLES 0 0

TOTAL INDEBTEDNESS 0 0

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	3,500,000
	<i>Explanation: Offset tax revenues and provide for Capital Improvements as well as delinquent tax revenue shortfall.</i>	
0840	Estimated Ending Assigned Fund Balance	8,000,000
	<i>Explanation: Board assigned for PSERS, Health Insurance Stabilization, and additional Capital Improvements.</i>	
0850	Estimated Ending Unassigned Fund Balance	14,597,264
	<i>Explanation: To be determined in the future.</i>	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	26,097,264
5900	Budgetary Reserve	300,000
	<i>Explanation: Transfer to expenditure funds for unanticipated grants or expenses.</i>	
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	26,397,264
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	3,500,000
	Explanation: <i>Offset tax revenues and provide for Capital Improvements as well as delinquent tax revenue shortfall.</i>	
0840	Estimated Ending Assigned Fund Balance	8,000,000
	Explanation: <i>Board assigned for PSEERS, Health Insurance Stabilization, and additional Capital Improvements.</i>	
0850	Estimated Ending Unassigned Fund Balance	29,822
	Explanation: <i>To be determined in the future.</i>	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	11,529,822
5900	Budgetary Reserve	300,000
	Explanation: <i>Transfer to expenditure funds for unanticipated grants or expenses.</i>	
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	11,829,822
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0