

LEA Name: Oxford Area SD

Class: 3

AUN Number: 124156703

County:

Chester

**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: 6/16/2015

  
\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
June 16, 2015  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
June 16, 2015  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
June 16, 2015  
Date

Penny Lynn Shaffer  
\_\_\_\_\_  
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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	13,264,501
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	5,616,031
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>18,880,532</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	36,477,842
7000 Revenue from State Sources	21,838,418
8000 Revenue from Federal Sources	759,921
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>59,076,181</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>77,956,713</b>

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

AUN: 124156703 Oxford Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	31,470,249
6112	Interim Real Estate Taxes	150,000
6113	Public Utility Realty Tax	45,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
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	2,735,070
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,000,000
6500	Earnings on Investments	125,000
6700	Revenues from District Activities	221,661
6800	Revenue from Intermediary Sources / Pass-Through Funds	386,362
6910	Rentals	155,000
6920	Contributions/Donations/Grants From Private Sources	89,500
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	100,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>36,477,842</b>

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

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	11,709,085
7160	Tuition for Orphans and Children Placed in Private Homes	50,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,741,453
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,687,876
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	900,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340	State Property Tax Reduction Allocation	1,565,493
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	20,000
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	436,563
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	833,290
7820	State Share of Retirement Contributions	2,814,658
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>21,838,418</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	641,862
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	98,059
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V – Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	20,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>759,921</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<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	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
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>59,076,181</b>

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$31,470,249</b>
<b>Amount of Tax Relief for Homestead Exclusions +</b>	<b><u>\$1,565,493</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$33,035,742</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$34,412,148</b>
	<b>Chester</b>

		<b>Total</b>
<hr/>		
<b>2014-15 Data</b>		
a. Assessed Value	\$1,117,113,234	\$1,117,113,234
b. Real Estate Mills	30.2324	
<b>I. 2015-16 Data</b>		
c. 2013 STEB Market Value	\$1,680,126,105	\$1,680,126,105
d. Assessed Value	\$1,126,984,964	\$1,126,984,964
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2014-15 Calculations</b>		
f. 2014-15 Tax Levy (a * b)	\$33,773,014	\$33,773,014
<b>2015-16 Calculations</b>		
<b>II. g. Percent of Total Market Value</b>	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$33,773,014	\$33,773,014
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	30.2324	
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.80960%	95.80960%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$34,412,148	\$34,412,148
<b>III. I. 2015-16 Real Estate Tax Rate</b>	<b>30.5347</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$34,412,148	\$34,412,148
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$32,846,655
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$31,470,249
<hr/>		

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$31,470,249</b>
<b>Amount of Tax Relief for Homestead Exclusions +</b>	<b><u>\$1,565,493</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$33,035,742</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$34,412,148</b>
	<b>Chester</b>

		<b>Total</b>
<hr/>		
	<b>Index Maximums</b>	
	p. Maximum Mills Based On Index (i * (1 + Index))	31.0184
	q. Mills In Excess of Index if (l > p), (l - p)	0.0000
	r. Maximum Tax Levy Based On Index (p / 1000) * d	\$34,957,270
<b>IV.</b>	s. Millage Rate within Index? (If l > p Then No)	Yes
	t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0
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	<b>Information Related to Property Tax Relief</b>	
	Assessed Value Exclusion per Homestead	\$8,871
	Number of Homestead/Farmstead Properties	5,804
<b>V.</b>	Median Assessed Value of Homestead Properties	\$135,150
<hr/>		



Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,470,249
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,565,493</u>
Total Approx. Tax Revenue:	\$33,035,742
Approx. Tax Levy for Tax Rate Calculation:	\$34,412,148
	Chester

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,565,493	Lowering RE Tax Rate	\$0	\$1,565,493
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,565,493</u>

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

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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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
Chester	1,126,984,964	30.5347	34,412,148			95.80960%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,126,984,964		34,412,148	- 1,565,493	= 32,846,655	95.80960%	= 31,470,249

	Rate	Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>	0.00	0

6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	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 <u>Current Act 511 Taxes - Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	2,375,070	2,375,070
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	360,000	360,000
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			2,735,070	2,735,070

**Total Act 511, Current Taxes**

Act 511 Tax Limit --->	1,680,126,105	X	12	20,161,513
	Market Value		Mills	(511 Limit)



ITEM		AMOUNTS	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	25,151,036	
	1200 Special Programs - Elementary/Secondary	11,609,476	
	1300 Vocational Education	2,036,531	
	1400 Other Instructional Programs - Elementary/Secondary	91,441	
	1500 Nonpublic School Programs	0	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>38,888,484</b>	
2000	Support Services		
	2100 Support Services - Pupil Personnel	1,432,456	
	2200 Support Services - Instructional Staff	1,519,285	
	2300 Support Services - Administration	3,312,795	
	2400 Support Services - Pupil Health	620,972	
	2500 Support Services - Business	615,595	
	2600 Operation & Maintenance of Plant Services	4,407,499	
	2700 Student Transportation Services	3,950,536	
	2800 Support Services - Central	1,401,915	
	2900 Other Support Services	22,000	
	<b>Total 2000 Support Services</b>	<b>17,283,053</b>	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	1,000,314	
	3300 Community Services	28,662	
	3400 Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,028,976</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>57,200,513</b>
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	6,093,367	
	5200 Interfund Transfers - Out	0	
	5300 Transfers Involving Component Units	0	
	5500 Special and Extraordinary Items	0	
	5900 Budgetary Reserve	100,000	
	<b>Total Other Financing Uses</b>		<b>6,193,367</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>63,393,880</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>63,393,880</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>14,562,833</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	12,257,451
200	Personnel Services-Employee Benefits	7,692,165
300	Purchased Professional & Technical Services	450,200
400	Purchased Property Services	120,009
500	Other Purchased Services	3,793,100
600	Supplies	764,556
700	Property	56,950
800	Other Objects	16,605
	Total Regular Programs - Elementary/Secondary	25,151,036
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,807,694
200	Personnel Services-Employee Benefits	1,619,620
300	Purchased Professional & Technical Services	4,314,162
400	Purchased Property Services	4,700
500	Other Purchased Services	2,812,250
600	Supplies	40,350
700	Property	7,900
800	Other Objects	2,800
	Total Special Programs - Elementary/Secondary	11,609,476
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	2,036,531
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,036,531
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	68,500
200	Personnel Services-Employee Benefits	22,941
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 Instructional Programs - Elementary/Secondary	91,441

<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	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>38,888,484</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	851,235
200	Personnel Services-Employee Benefits	523,311
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	0
500	Other Purchased Services	28,995
600	Supplies	16,460
700	Property	3,000
800	Other Objects	3,455
	Total Support Services - Pupil Personnel	1,432,456
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	839,221
200	Personnel Services-Employee Benefits	482,554
300	Purchased Professional & Technical Services	35,400
400	Purchased Property Services	3,300
500	Other Purchased Services	14,055
600	Supplies	127,965
700	Property	11,725
800	Other Objects	5,065
	Total Support Services - Instructional Staff	1,519,285
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,874,113
200	Personnel Services-Employee Benefits	1,075,653
300	Purchased Professional & Technical Services	132,000
400	Purchased Property Services	30,649
500	Other Purchased Services	159,320
600	Supplies	14,950
700	Property	0
800	Other Objects	26,110
	Total Support Services - Administration	3,312,795
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	360,951
200	Personnel Services-Employee Benefits	239,906
300	Purchased Professional & Technical Services	3,500
400	Purchased Property Services	580
500	Other Purchased Services	6,500
600	Supplies	6,300
700	Property	2,700
800	Other Objects	535
	Total Support Services - Pupil Health	620,972

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	377,605
200	Personnel Services-Employee Benefits	203,990
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	5,900
500	Other Purchased Services	16,500
600	Supplies	7,500
700	Property	2,000
800	Other Objects	2,100
	Total Support Services - Business	615,595
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	798,797
200	Personnel Services-Employee Benefits	624,522
300	Purchased Professional & Technical Services	666,780
400	Purchased Property Services	909,900
500	Other Purchased Services	182,500
600	Supplies	1,184,500
700	Property	40,000
800	Other Objects	500
	Total Operation & Maintenance of Plant Services	4,407,499
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	4,500
500	Other Purchased Services	3,393,536
600	Supplies	542,200
700	Property	10,000
800	Other Objects	300
	Total Student Transportation Services	3,950,536
2800	Support Services - Central	
100	Personnel Services-Salaries	499,094
200	Personnel Services-Employee Benefits	303,601
300	Purchased Professional & Technical Services	21,300
400	Purchased Property Services	13,300
500	Other Purchased Services	73,270
600	Supplies	197,600
700	Property	292,950
800	Other Objects	800
	Total Support Services - Central	1,401,915



<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	0
500	Other Purchased Services	22,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	22,000
<b>Total Support Services</b>		<b>17,283,053</b>
<b>3000</b>	<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	420,510
200	Personnel Services-Employee Benefits	170,594
300	Purchased Professional & Technical Services	62,010
400	Purchased Property Services	28,500
500	Other Purchased Services	175,000
600	Supplies	37,400
700	Property	37,500
800	Other Objects	68,800
	Total Student Activities	1,000,314

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	4,400
200	Personnel Services-Employee Benefits	1,474
300	Purchased Professional & Technical Services	300
400	Purchased Property Services	0
500	Other Purchased Services	20,000
600	Supplies	2,488
700	Property	0
800	Other Objects	0
	Total Community Services	28,662
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
	<b>Total Operation of Non-instructional Services</b>	<b>1,028,976</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
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
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	2,043,367
900	Other Uses of Funds	4,050,000
	Total Debt Service	6,093,367
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	100,000
	Total Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>		<b>6,193,367</b>
<b>TOTAL EXPENDITURES</b>		<b>63,393,880</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	20,000,000	20,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	80,000	80,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	1,000,000	1,000,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	550,000	550,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	55,000	55,000
<b>Total Cash and Short-Term Investments</b>	<b>21,685,000</b>	<b>21,685,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	6,000,000	6,000,000
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	2,700,000	2,700,000
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)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>8,700,000</b>	<b>8,700,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>30,385,000</b>	<b>30,385,000</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	150,000	150,000
Other Long-Term Liabilities	700,000	700,000
Bonds Payable	67,445,000	64,690,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	450,000	460,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	68,745,000	66,000,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	3,500,000	3,500,000
Other Funds	5,000	5,000
TOTAL SHORT-TERM PAYABLES	3,505,000	3,505,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>72,250,000</u></b>	<b><u>69,505,000</u></b>

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

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Fund Balance Summary (FBS)

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: For unanticipated Medical Claims (self-insured), Employer Retirement Contributions, Other Capital Projects and Anticipated Revenue Shortfalls</i>	9,649,806
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: 7.75% of 2015-2016 budgeted expenditures</i>	4,913,027
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>14,562,833</b>
<b>5900</b>	<b>Budgetary Reserve</b> <i>Explanation: To cover unpredictable changes in the cost of goods and services (less than 1% of 2015-2016 budgeted expenditures)</i>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>14,662,833</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>