

LEA Name: Freedom Area SD

Class: 3

AUN Number: 127042853

County: Beaver

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: 6/18/2015

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Noriene Plate
Contact Person

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130

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	5,443,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	1,206,000
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	6,649,000
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,548,883
7000 Revenue from State Sources	12,649,967
8000 Revenue from Federal Sources	398,300
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	21,597,150
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 28,246,150

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>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	6,454,975
6112	Interim Real Estate Taxes	35,000
6113	Public Utility Realty Tax	8,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	2,000
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	11,000
6150	Current Act 511 Taxes - Proportional Assessments	1,253,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	480,100
6500	Earnings on Investments	10,000
6700	Revenues from District Activities	21,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	215,608
6910	Rentals	12,000
6920	Contributions/Donations/Grants From Private Sources	0
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	46,200
	REVENUE FROM LOCAL SOURCES	8,548,883

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	8,319,851
7160	Tuition for Orphans and Children Placed in Private Homes	500
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	1,037,255
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)	670,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	422,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340	State Property Tax Reduction Allocation	500,361
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	400,000
7820	State Share of Retirement Contributions	1,270,000
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		12,649,967

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	250,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	74,300
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)	4,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	70,000
REVENUE FROM FEDERAL SOURCES		398,300

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		21,597,150

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,454,975
Amount of Tax Relief for Homestead Exclusions +	\$500,366
Total Approx. Tax Revenue:	\$6,955,341
Approx. Tax Levy for Tax Rate Calculation:	\$7,310,848
	Beaver

		Total
<hr/>		
2014-15 Data		
a. Assessed Value	\$136,336,425	\$136,336,425
b. Real Estate Mills	48.3000	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$503,712,203	\$503,712,203
d. Assessed Value	\$136,907,275	\$136,907,275
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2014-15 Calculations		
f. 2014-15 Tax Levy (a * b)	\$6,585,049	\$6,585,049
2015-16 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$6,585,049	\$6,585,049
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	48.3000	
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.78000%	94.78000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$7,310,848	\$7,310,848
I. 2015-16 Real Estate Tax Rate (k / d * 1000)	53.4000	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$7,310,848	\$7,310,848
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$6,810,482
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$6,454,975
<hr/>		

Act 1 Index (current): 2.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$6,454,975

Amount of Tax Relief for Homestead Exclusions + \$500,366

Total Approx. Tax Revenue: \$6,955,341

Approx. Tax Levy for Tax Rate Calculation: \$7,310,848

Beaver

Total

Index Maximums

	p. Maximum Mills Based On Index (i * (1 + Index))	49.5558	
	q. Mills In Excess of Index if (l > p), (l - p)	3.8442	3.8442
	r. Maximum Tax Levy Based On Index (p / 1000) * d	\$6,784,550	\$6,784,550
IV.	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	\$526,298	\$526,298
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$498,825	\$498,825

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$2,908	
	Number of Homestead/Farmstead Properties	3,249	3,249
V.	Median Assessed Value of Homestead Properties		\$24,450

Act 1 Index (current): 2.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$6,454,975

Amount of Tax Relief for Homestead Exclusions + \$500,366

Total Approx. Tax Revenue: \$6,955,341

Approx. Tax Levy for Tax Rate Calculation: \$7,310,848

Beaver

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$500,361	Lowering RE Tax Rate	\$0	\$500,361
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5			\$5
Amount of Tax Relief from State/Local Sources				<u>\$500,366</u>

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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
Beaver	136,907,275	53.4000	7,310,848			94.78000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	136,907,275		7,310,848	- 500,366	= 6,810,482	94.78000%	= 6,454,975
				Rate			Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>				0.00			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	\$5.00	\$0.00	11,100	11,000
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			11,100	11,000

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,250,000	1,160,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	93,000	93,000
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			1,343,000	1,253,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	503,712,203	X	12	6,044,546
		Market Value		Mills	(511 Limit)

<u>ITEM</u>	<u>AMOUNTS</u>
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	9,233,245
1200 Special Programs - Elementary/Secondary	3,265,849
1300 Vocational Education	446,354
1400 Other Instructional Programs - Elementary/Secondary	31,433
1500 Nonpublic School Programs	3,000
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	12,979,881
2000 Support Services	
2100 Support Services - Pupil Personnel	761,503
2200 Support Services - Instructional Staff	897,278
2300 Support Services - Administration	1,231,882
2400 Support Services - Pupil Health	138,145
2500 Support Services - Business	341,578
2600 Operation & Maintenance of Plant Services	1,911,891
2700 Student Transportation Services	1,134,410
2800 Support Services - Central	284,636
2900 Other Support Services	12,000
Total 2000 Support Services	6,713,323
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	610,345
3300 Community Services	4,900
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	615,245
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	56,500
Total 4000 Facilities Acquisition, Construction and Improvement	56,500
Total Estimated Expenditures	20,364,949
5000 Other Expenditures and Financing Uses	
5100 Debt Service	1,373,108
5200 Interfund Transfers - Out	0
5300 Transfers Involving Component Units	0
5500 Special and Extraordinary Items	0
5900 Budgetary Reserve	0
Total Other Financing Uses	1,373,108
Total Estimated Expenditures and Other Financing Uses	21,738,057
Appropriation of Prior Year Fund Balance	0
Total Appropriations	21,738,057
Ending Committed, Assigned and Unassigned Fund Balance	6,508,093

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,873,533
200	Personnel Services-Employee Benefits	3,198,275
300	Purchased Professional & Technical Services	128,700
400	Purchased Property Services	4,000
500	Other Purchased Services	513,600
600	Supplies	502,637
700	Property	8,000
800	Other Objects	4,500
	Total Regular Programs - Elementary/Secondary	9,233,245
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,109,408
200	Personnel Services-Employee Benefits	696,841
300	Purchased Professional & Technical Services	434,000
400	Purchased Property Services	500
500	Other Purchased Services	995,000
600	Supplies	27,500
700	Property	0
800	Other Objects	2,600
	Total Special Programs - Elementary/Secondary	3,265,849
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	446,354
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	446,354
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,000
200	Personnel Services-Employee Benefits	2,752
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	20,681
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	31,433

<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	3,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	3,000
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		12,979,881

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	406,960
200	Personnel Services-Employee Benefits	265,443
300	Purchased Professional & Technical Services	70,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	19,100
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	761,503
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	484,344
200	Personnel Services-Employee Benefits	296,735
300	Purchased Professional & Technical Services	88,400
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	27,799
700	Property	0
800	Other Objects	0
	Total Support Services - Instructional Staff	897,278
2300	Support Services - Administration	
100	Personnel Services-Salaries	659,817
200	Personnel Services-Employee Benefits	421,765
300	Purchased Professional & Technical Services	19,800
400	Purchased Property Services	4,000
500	Other Purchased Services	53,400
600	Supplies	57,100
700	Property	0
800	Other Objects	16,000
	Total Support Services - Administration	1,231,882
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	90,536
200	Personnel Services-Employee Benefits	34,109
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	8,500
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	138,145

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	155,112
200	Personnel Services-Employee Benefits	95,852
300	Purchased Professional & Technical Services	77,614
400	Purchased Property Services	0
500	Other Purchased Services	1,300
600	Supplies	9,500
700	Property	1,400
800	Other Objects	800
	Total Support Services - Business	341,578
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	686,267
200	Personnel Services-Employee Benefits	464,276
300	Purchased Professional & Technical Services	39,000
400	Purchased Property Services	396,748
500	Other Purchased Services	95,600
600	Supplies	230,000
700	Property	0
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	1,911,891
2700	Student Transportation Services	
100	Personnel Services-Salaries	22,256
200	Personnel Services-Employee Benefits	7,654
300	Purchased Professional & Technical Services	4,600
400	Purchased Property Services	0
500	Other Purchased Services	1,090,900
600	Supplies	3,000
700	Property	6,000
800	Other Objects	0
	Total Student Transportation Services	1,134,410
2800	Support Services - Central	
100	Personnel Services-Salaries	77,196
200	Personnel Services-Employee Benefits	47,040
300	Purchased Professional & Technical Services	77,500
400	Purchased Property Services	46,400
500	Other Purchased Services	4,000
600	Supplies	31,500
700	Property	0
800	Other Objects	1,000
	Total Support Services - Central	284,636

<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	12,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	12,000
Total Support Services		6,713,323
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	257,746
200	Personnel Services-Employee Benefits	98,293
300	Purchased Professional & Technical Services	54,652
400	Purchased Property Services	8,000
500	Other Purchased Services	73,301
600	Supplies	91,700
700	Property	6,000
800	Other Objects	20,653
	Total Student Activities	610,345

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	400
700	Property	0
800	Other Objects	1,500
	Total Community Services	4,900
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	615,245
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	56,500
	Total Facilities Acquisition, Construction and Improvement Services	56,500
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	523,108
900	Other Uses of Funds	850,000
	Total Debt Service	1,373,108
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	0	
	Total Budgetary Reserve	0	
	Total Other Expenditures and Financing Uses	1,373,108	
	TOTAL EXPENDITURES		21,738,057

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	6,000,000	5,900,000
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	0	0
Capital Projects Fund – Other	1,500,000	400,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	45,000	40,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	226,000	216,000
Agency Fund	50,000	50,000
Total Cash and Short-Term Investments	7,821,000	6,606,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	7,821,000	6,606,000

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	12,905,000	17,500,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	130,000	140,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	13,035,000	17,640,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	250,000	250,000
Other Funds	300,000	0
TOTAL SHORT-TERM PAYABLES	550,000	250,000
TOTAL INDEBTEDNESS	<u>13,585,000</u>	<u>17,890,000</u>

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: PSERS increases, school resource officer, Curriculum and technology</i>	5,302,093
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: unexpected and unbudgeted expenditures</i>	1,206,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned		6,508,093
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		6,508,093
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0