

LEA Name: East Stroudsburg Area SD

Class: 3

AUN Number: 120452003

County: Monroe

**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

\_\_\_\_\_  
Date JUN 15 2015

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

\_\_\_\_\_  
Date JUN 15 2015

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

\_\_\_\_\_  
Date JUN 15 2015

\_\_\_\_\_  
Jeff Bader  
Contact Person

\_\_\_\_\_  
(570) 424-8500 10120  
Telephone Extension

\_\_\_\_\_  
jeffrey-bader@esasd.net  
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>
<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	24,545,532
2 Estimated Beginning Fund Balance - Assigned	10,170,607
3 Estimated Beginning Fund Balance - Unassigned	5,961,950
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>40,678,089</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	103,280,369
7000 Revenue from State Sources	37,693,048
8000 Revenue from Federal Sources	2,801,707
9000 Other Financing Sources	2,263,377
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>146,038,501</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>186,716,590</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	88,197,710
6112	Interim Real Estate Taxes	180,000
6113	Public Utility Realty Tax	130,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	75,000
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	73,500
6150	Current Act 511 Taxes - Proportional Assessments	3,810,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	9,500,000
6500	Earnings on Investments	85,000
6700	Revenues from District Activities	55,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,129,159
6910	Rentals	35,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	10,000
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	0
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>103,280,369</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	13,206,877
7160	Tuition for Orphans and Children Placed in Private Homes	500,000
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	3,603,495
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)	2,800,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,500,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	160,000
7340	State Property Tax Reduction Allocation	4,342,453
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	2,649,000
7810	State Share of Social Security and Medicare Taxes	8,931,223
7820	State Share of Retirement Contributions	0
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>37,693,048</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	500,000
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	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	1,697,355
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	197,732
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	27,000
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)	54,620
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	25,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	150,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	150,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>2,801,707</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	2,263,377
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>2,263,377</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>146,038,501</b>

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$88,200,000

Amount of Tax Relief for Homestead Exclusions +

\$4,343,675

Total Approx. Tax Revenue:

\$92,543,675

Approx. Tax Levy for Tax Rate Calculation:

\$103,444,799

Monroe

Pike

Total

2014-15 Data

a. Assessed Value

\$439,535,140

\$198,792,390

\$638,327,530

b. Real Estate Mills

180.8100

123.4400

I. 2015-16 Data

c. 2013 STEB Market Value

\$2,675,388,832

\$825,733,643

\$3,501,122,475

d. Assessed Value

\$440,687,210

\$197,667,810

\$638,355,020

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2014-15 Calculations

f. 2014-15 Tax Levy

\$79,472,349

\$24,538,933

\$104,011,282

(a \* b)

2015-16 Calculations

II. g. Percent of Total Market Value

76.41517%

23.58483%

100.00000%

h. Rebalanced 2014-15 Tax Levy

\$79,480,398

\$24,530,884

\$104,011,282

(f Total \* g)

i. Base Mills Subject to Index

180.8283

123.4400

(h / a \* 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

89.00000%

89.00000%

89.00000%

k. Tax Levy Needed

\$79,047,519

\$24,397,280

\$103,444,799

(Approx. Tax Levy \* g)

III. I. 2015-16 Real Estate Tax Rate

179.3700

123.4200

(k / d \* 1000)

m. Tax Levy Generated by Mills

\$79,046,065

\$24,396,161

\$103,442,226

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$99,098,551

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$88,197,710

(n \* Est. Pct. Collection)

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$88,200,000

Amount of Tax Relief for Homestead Exclusions +

\$4,343,675

Total Approx. Tax Revenue:

\$92,543,675

Approx. Tax Levy for Tax Rate Calculation:

\$103,444,799

	Monroe	Pike	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	185.5298	126.6494	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$81,760,610	\$25,034,510	\$106,795,120
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$2,336

\$3,394

Number of Homestead/Farmstead Properties

7,532

2,836

10,368

V. Median Assessed Value of Homestead Properties

\$24,110



Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$88,200,000

Amount of Tax Relief for Homestead Exclusions +

\$4,343,675

Total Approx. Tax Revenue:

\$92,543,675

Approx. Tax Levy for Tax Rate Calculation:

\$103,444,799

Monroe

Pike

Total

---

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$4,342,453

Lowering RE Tax Rate

\$0

\$4,342,453

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

\$1,222

\$1,222

Amount of Tax Relief from State/Local Sources

---

\$4,343,675

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
Monroe	440,687,210	179.3700	79,046,065			89.000000%	
Pike	197,667,810	123.4200	24,396,161			89.000000%	
	0		0			0.000000%	
	0		0			0.000000%	
<b>Totals:</b>	<b>638,355,020</b>		<b>103,442,226</b>	<b>4,343,675</b>	<b>= 99,098,551</b>	<b>89.000000%</b>	<b>= 88,197,710</b>
				<u>Rate</u>			<u>Estimated Revenue</u>
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	\$10.00	\$0.00	73,500	73,500
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>73,500</b>	<b>73,500</b>

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%	3,200,000	3,200,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	610,000	610,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>3,810,000</b>	<b>3,810,000</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit --->	3,501,122,475	X	12	42,013,470
	Market Value		Mills	(511 Limit)





<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	53,604,267	
1200	Special Programs - Elementary/Secondary	22,932,024	
1300	Vocational Education	2,743,226	
1400	Other Instructional Programs - Elementary/Secondary	2,617,080	
1500	Nonpublic School Programs	10,000	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	36,978	
	<b>Total 1000 Instruction</b>	<b>81,943,575</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	4,534,026	
2200	Support Services - Instructional Staff	3,053,880	
2300	Support Services - Administration	5,899,194	
2400	Support Services - Pupil Health	2,041,237	
2500	Support Services - Business	1,168,759	
2600	Operation & Maintenance of Plant Services	13,032,198	
2700	Student Transportation Services	10,534,576	
2800	Support Services - Central	5,609,131	
2900	Other Support Services	51,000	
	<b>Total 2000 Support Services</b>	<b>45,924,001</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	2,589,862	
3300	Community Services	180,970	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>2,770,832</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>130,638,408</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	19,724,993	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	350,000	
	<b>Total Other Financing Uses</b>		<b>20,074,993</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>150,713,401</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>4,674,900</b>
	<b>Total Appropriations</b>		<b>155,388,301</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>36,003,189</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	31,473,559
200	Personnel Services-Employee Benefits	18,121,839
300	Purchased Professional & Technical Services	38,100
400	Purchased Property Services	243,692
500	Other Purchased Services	2,381,070
600	Supplies	1,278,032
700	Property	56,910
800	Other Objects	11,065
	Total Regular Programs - Elementary/Secondary	53,604,267
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	9,869,985
200	Personnel Services-Employee Benefits	7,209,405
300	Purchased Professional & Technical Services	3,565,349
400	Purchased Property Services	0
500	Other Purchased Services	2,089,000
600	Supplies	197,900
700	Property	155
800	Other Objects	230
	Total Special Programs - Elementary/Secondary	22,932,024
1300	Vocational Education	
100	Personnel Services-Salaries	528,265
200	Personnel Services-Employee Benefits	310,731
300	Purchased Professional & Technical Services	1,450
400	Purchased Property Services	1,884,848
500	Other Purchased Services	17,932
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,743,226
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	947,350
200	Personnel Services-Employee Benefits	521,079
300	Purchased Professional & Technical Services	735,000
400	Purchased Property Services	500
500	Other Purchased Services	405,150
600	Supplies	8,001
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	2,617,080

<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	10,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	10,000
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	29,560
200	Personnel Services-Employee Benefits	6,318
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	1,100
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	36,978
<b>Total Instruction</b>		<b>81,943,575</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	2,301,679
200	Personnel Services-Employee Benefits	1,316,442
300	Purchased Professional & Technical Services	830,846
400	Purchased Property Services	2,116
500	Other Purchased Services	58,558
600	Supplies	22,340
700	Property	285
800	Other Objects	1,760
	Total Support Services - Pupil Personnel	4,534,026
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,657,019
200	Personnel Services-Employee Benefits	893,746
300	Purchased Professional & Technical Services	22,383
400	Purchased Property Services	5,128
500	Other Purchased Services	56,754
600	Supplies	404,650
700	Property	7,500
800	Other Objects	6,700
	Total Support Services - Instructional Staff	3,053,880
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,286,647
200	Personnel Services-Employee Benefits	1,855,953
300	Purchased Professional & Technical Services	320,000
400	Purchased Property Services	77,848
500	Other Purchased Services	220,896
600	Supplies	77,160
700	Property	5,000
800	Other Objects	55,690
	Total Support Services - Administration	5,899,194
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,204,913
200	Personnel Services-Employee Benefits	786,102
300	Purchased Professional & Technical Services	25,250
400	Purchased Property Services	1,490
500	Other Purchased Services	1,365
600	Supplies	19,968
700	Property	200
800	Other Objects	1,949
	Total Support Services - Pupil Health	2,041,237



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	649,817
200	Personnel Services-Employee Benefits	414,542
300	Purchased Professional & Technical Services	15,000
400	Purchased Property Services	6,500
500	Other Purchased Services	16,800
600	Supplies	15,100
700	Property	50,000
800	Other Objects	1,000
	Total Support Services - Business	1,168,759
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	5,017,166
200	Personnel Services-Employee Benefits	3,686,517
300	Purchased Professional & Technical Services	48,000
400	Purchased Property Services	2,127,818
500	Other Purchased Services	361,094
600	Supplies	1,635,158
700	Property	153,945
800	Other Objects	2,500
	Total Operation & Maintenance of Plant Services	13,032,198
2700	Student Transportation Services	
100	Personnel Services-Salaries	3,422,011
200	Personnel Services-Employee Benefits	2,975,210
300	Purchased Professional & Technical Services	16,650
400	Purchased Property Services	5,850
500	Other Purchased Services	1,411,823
600	Supplies	854,550
700	Property	1,843,482
800	Other Objects	5,000
	Total Student Transportation Services	10,534,576
2800	Support Services - Central	
100	Personnel Services-Salaries	1,215,007
200	Personnel Services-Employee Benefits	800,102
300	Purchased Professional & Technical Services	200,228
400	Purchased Property Services	143,989
500	Other Purchased Services	179,050
600	Supplies	483,998
700	Property	2,579,077
800	Other Objects	7,680
	Total Support Services - Central	5,609,131

<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	51,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	51,000
	<b>Total Support Services</b>	<b>45,924,001</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	1,296,545
200	Personnel Services-Employee Benefits	519,415
300	Purchased Professional & Technical Services	147,682
400	Purchased Property Services	113,584
500	Other Purchased Services	254,687
600	Supplies	210,363
700	Property	16,200
800	Other Objects	31,386
	Total Student Activities	2,589,862

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	65,913
200	Personnel Services-Employee Benefits	42,107
300	Purchased Professional & Technical Services	30,950
400	Purchased Property Services	0
500	Other Purchased Services	800
600	Supplies	41,200
700	Property	0
800	Other Objects	0
	Total Community Services	180,970
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>2,770,832</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	8,701,469
900	Other Uses of Funds	11,023,524
	Total Debt Service	19,724,993
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	350,000	
	Total Budgetary Reserve	350,000	
	<b>Total Other Expenditures and Financing Uses</b>		<b>20,074,993</b>
<b>TOTAL EXPENDITURES</b>			<b>150,713,401</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	4,900,000	4,900,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	12,600	12,600
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	11,000,000	10,000,000
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 Cash and Short-Term Investments</b>	<b>15,912,600</b>	<b>14,912,600</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	44,000,000	37,500,000
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	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>44,000,000</b>	<b>37,500,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>59,912,600</b>	<b>52,412,600</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	2,940,000	3,000,000
Other Long-Term Liabilities	0	0
Bonds Payable	197,000,000	188,300,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	5,200,000	5,200,000
Authority Lease Obligations	623,000	623,000
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>205,763,000</b>	<b>197,123,000</b>
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	12,000,000	1,200,000
Other Funds	0	0
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>12,000,000</b>	<b>1,200,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b><u>217,763,000</u></b>	<b><u>198,323,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Committed to accommodate PSERS rate increases and rising healthcare costs.</i>	22,533,598
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Assigned to balance 2015-16 budget as well as future budget deficits, encumbrances, and Athletics</i>	5,495,707
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>For unforeseen expenses</i>	7,973,884
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>36,003,189</b>
5900	<b>Budgetary Reserve</b> Explanation: <i>For unforeseen expenses</i>	<b>350,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>36,353,189</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b> Explanation: <i>Prepaid expenses</i>		<b>2,018,260</b>