LEA Name: New Kensington-Arnold SD **Class:** 3 **AUN Number:** 107656303 **County:** Westmoreland

PDE-2028 - PRELIMINARY GENERAL FUND BUDGET
Fiscal Year 07/01/2015 - 06/30/2016

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required **Date**

Secretary of the Board - Original Signature Required **Date**

Chief School Administrator - Original Signature Required **Date**

Jeffrey S McVey
Contact Person

(724) 335-4401 1059
Telephone **Extension**

jmcvey@nkasd.com
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

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY

	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	0	
2	Estimated Beginning Fund Balance - Assigned	0	
3	Estimated Beginning Fund Balance - Unassigned	2,430,325	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**2,430,325**
	Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	13,488,693	
7000	Revenue from State Sources	18,740,177	
8000	Revenue from Federal Sources	1,946,183	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		**34,175,053**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**36,605,378**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	10,100,683	
6112	Interim Real Estate Taxes	0	
6113	Public Utility Realty Tax	13,000	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	30,000	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	31,000	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	52,000	
6150	Current Act 511 Taxes - Proportional Assessments	1,590,000	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	956,000	
6500	Earnings on Investments	12,000	
6700	Revenues from District Activities	22,000	
6800	Revenue from Intermediary Sources / Pass-Through Funds	605,510	
6910	Rentals	10,000	
6920	Contributions/Donations/Grants From Private Sources	1,500	
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	65,000	
	REVENUE FROM LOCAL SOURCES		**13,488,693**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	11,131,479	
7160	Tuition for Orphans and Children Placed in Private Homes	75,000	
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	1,777,531	
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)	761,630	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	896,578	
7330	Health Services (Medical, Dental, Nurse, Act 25)	43,000	
7340	State Property Tax Reduction Allocation	0	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	205,518	
7505	Ready to Learn Block Grant	422,936	
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	782,735	
7820	State Share of Retirement Contributions	2,643,770	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**18,740,177**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM FEDERAL SOURCES			
8110	Payments for Federally Impacted Areas - P.L. 81-874	3,000	
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	1,611,183	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	172,000	
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)	150,000	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	10,000	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		**1,946,183**

FUNCTION	DESCRIPTION	Amounts	
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			**34,175,053**

Act 1 Index (current): 2.8%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$10,100,683**
Amount of Tax Relief for Homestead Exclusions	+	**$0**
Total Approx. Tax Revenue:		**$10,100,683**
Approx. Tax Levy for Tax Rate Calculation:		**$11,349,082**

		Westmoreland	**Total**
	2014-15 Data		
	a. Assessed Value	$129,808,010	$129,808,010
	b. Real Estate Mills	83.2745	
I.	**2015-16 Data**		
	c. 2013 STEB Market Value	$441,030,367	$441,030,367
	d. Assessed Value	$129,703,790	$129,703,790
	e. Assessed Value of New Constr/ Renov	$0	$0
	2014-15 Calculations		
	f. 2014-15 Tax Levy (a * b)	$10,809,697	$10,809,697
	2015-16 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2014-15 Tax Levy (f Total * g)	$10,809,697	$10,809,697
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	83.2745	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$11,349,082	$11,349,082
III.	**l. 2015-16 Real Estate Tax Rate** (k / d * 1000)	**87.5000**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$11,349,082	$11,349,082
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$11,349,082
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$10,100,683

Act 1 Index (current): 2.8%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$10,100,683**
Amount of Tax Relief for Homestead Exclusions	+	**$0**
Total Approx. Tax Revenue:		**$10,100,683**
Approx. Tax Levy for Tax Rate Calculation:		**$11,349,082**

		Westmoreland	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	85.6061	
	q. Mills In Excess of Index if (l > p), (l - p)	1.8939	1.8939
	r. Maximum Tax Levy Based On Index (p / 1000) * d)	$11,103,436	$11,103,436
IV.	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	$245,646	$245,646
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$218,625	$218,625

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$0	
	Number of Homestead/Farmstead Properties	0	0
V.	Median Assessed Value of Homestead Properties		$0

Act 1 Index (current): 2.8%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$10,100,683**
Amount of Tax Relief for Homestead Exclusions	+	**$0**
Total Approx. Tax Revenue:		**$10,100,683**
Approx. Tax Levy for Tax Rate Calculation:		**$11,349,082**

	Westmoreland			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$0	Lowering RE Tax Rate	$0	$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				$0

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
Westmoreland	129,703,790	87.5000	11,349,082					89.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
Totals:	129,703,790		11,349,082	-	0	=	11,349,082	89.00000%	=	10,100,683

	Rate	Estimated Revenue
6120 Per Capita Taxes, Section 679	5.00	31,000

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	$5.00	$0.00	31,000	31,000
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	$5.00	$0.00	21,000	21,000
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			52,000	52,000

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%	1,430,000	1,430,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	1.00%	0.00%	160,000	160,000
6154	Amusement Taxes	0.00%	0.00%	0	0
6155	Business Privilege Taxes - Proportional Rate	0	0	0	0
6156	Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157	Mercantile Taxes	0	0	0	0
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			1,590,000	1,590,000
	Total Act 511, Current Taxes				**1,642,000**

Act 511 Tax Limit	--->	441,030,367	X	12	5,292,364
		Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2014-2015 (Rebalanced)	Tax Rate Charged in: 2015-2016	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2014-2015 (Rebalanced)	Additional Tax Rate Charged in: 2015-2016	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Westmoreland County	83.2745	87.5000	5.07%	**No**	2.8%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.8%				
	Act 1 EIT/PIT									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	Act 511 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511	$5.00	$5.00	0.00%	Yes	2.8%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	$5.00	$5.00	0.00%	Yes	2.8%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	Act 511 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.8%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.8%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

	ITEM		AMOUNTS			
1000	Instruction					
	1100	Regular Programs - Elementary/Secondary	15,587,562			
	1200	Special Programs - Elementary/Secondary	5,786,358			
	1300	Vocational Education	460,220			
	1400	Other Instructional Programs - Elementary/Secondary	334,360			
	1500	Nonpublic School Programs	42,600			
	1600	Adult Education Programs	0			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	207,602			
	Total 1000 Instruction		**22,418,702**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	670,867			
	2200	Support Services - Instructional Staff	833,661			
	2300	Support Services - Administration	1,855,744			
	2400	Support Services - Pupil Health	272,062			
	2500	Support Services - Business	430,592			
	2600	Operation & Maintenance of Plant Services	3,419,569			
	2700	Student Transportation Services	1,468,467			
	2800	Support Services - Central	1,121,072			
	2900	Other Support Services	10,000			
	Total 2000 Support Services		**10,082,034**			
3000	Operation of Non-instructional Services					
	3100	Food Services	0			
	3200	Student Activities	561,281			
	3300	Community Services	71,770			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**633,051**			
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			**33,133,787**		
5000	Other Expenditures and Financing Uses					
	5100	Debt Service	3,533,678			
	5200	Interfund Transfers - Out	0			
	5300	Transfers Involving Component Units	0			
	5500	Special and Extraordinary Items	0			
	5900	Budgetary Reserve	200,000			
	Total Other Financing Uses			**3,733,678**		
	Total Estimated Expenditures and Other Financing Uses				**36,867,465**	
	Appropriation of Prior Year Fund Balance				**0**	
	Total Appropriations					**36,867,465**
	Ending Committed, Assigned and Unassigned Fund Balance					**(262,087)**

Function-Object	Description	Amounts
1000	**INSTRUCTION**	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	9,118,797
200	Personnel Services-Employee Benefits	5,404,688
300	Purchased Professional & Technical Services	45,500
400	Purchased Property Services	2,900
500	Other Purchased Services	704,515
600	Supplies	310,212
700	Property	0
800	Other Objects	950
	Total Regular Programs - Elementary/Secondary	15,587,562
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,263,186
200	Personnel Services-Employee Benefits	1,286,726
300	Purchased Professional & Technical Services	1,255,000
400	Purchased Property Services	952,524
500	Other Purchased Services	26,272
600	Supplies	2,000
700	Property	0
800	Other Objects	650
	Total Special Programs - Elementary/Secondary	5,786,358
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	460,220
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	460,220
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	113,480
200	Personnel Services-Employee Benefits	56,130
300	Purchased Professional & Technical Services	57,000
400	Purchased Property Services	0
500	Other Purchased Services	71,000
600	Supplies	36,750
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	334,360

Function-Object		Description	Amounts	
1500		Nonpublic School Programs		
	100	Personnel Services-Salaries	0	
	200	Personnel Services-Employee Benefits	0	
	300	Purchased Professional & Technical Services	42,600	
	400	Purchased Property Services	0	
	500	Other Purchased Services	0	
	600	Supplies	0	
	700	Property	0	
	800	Other Objects	0	
		Total Nonpublic School Programs	42,600	
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	116,965	
	200	Personnel Services-Employee Benefits	61,258	
	300	Purchased Professional & Technical Services	1,800	
	400	Purchased Property Services	0	
	500	Other Purchased Services	4,000	
	600	Supplies	23,579	
	700	Property	0	
	800	Other Objects	0	
		Total Pre-Kindergarten	207,602	
Total Instruction				**22,418,702**

Function-Object	Description	Amounts
2000	**SUPPORT SERVICES**	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	399,161
200	Personnel Services-Employee Benefits	253,311
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,550
600	Supplies	15,845
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	670,867
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	472,919
200	Personnel Services-Employee Benefits	290,445
300	Purchased Professional & Technical Services	33,600
400	Purchased Property Services	0
500	Other Purchased Services	8,400
600	Supplies	24,822
700	Property	0
800	Other Objects	3,475
	Total Support Services - Instructional Staff	833,661
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,032,878
200	Personnel Services-Employee Benefits	567,514
300	Purchased Professional & Technical Services	168,400
400	Purchased Property Services	0
500	Other Purchased Services	50,275
600	Supplies	21,977
700	Property	0
800	Other Objects	14,700
	Total Support Services - Administration	1,855,744
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	167,648
200	Personnel Services-Employee Benefits	81,736
300	Purchased Professional & Technical Services	6,004
400	Purchased Property Services	735
500	Other Purchased Services	3,514
600	Supplies	11,925
700	Property	0
800	Other Objects	500
	Total Support Services - Pupil Health	272,062

Function-Object		Description	Amounts
2500		Support Services - Business	
	100	Personnel Services-Salaries	251,937
	200	Personnel Services-Employee Benefits	126,455
	300	Purchased Professional & Technical Services	12,500
	400	Purchased Property Services	0
	500	Other Purchased Services	32,000
	600	Supplies	4,200
	700	Property	0
	800	Other Objects	3,500
		Total Support Services - Business	430,592
2600		Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	1,481,894
	200	Personnel Services-Employee Benefits	790,365
	300	Purchased Professional & Technical Services	31,000
	400	Purchased Property Services	578,394
	500	Other Purchased Services	142,740
	600	Supplies	393,476
	700	Property	1,000
	800	Other Objects	700
		Total Operation & Maintenance of Plant Services	3,419,569
2700		Student Transportation Services	
	100	Personnel Services-Salaries	34,452
	200	Personnel Services-Employee Benefits	18,819
	300	Purchased Professional & Technical Services	0
	400	Purchased Property Services	525
	500	Other Purchased Services	1,135,320
	600	Supplies	279,351
	700	Property	0
	800	Other Objects	0
		Total Student Transportation Services	1,468,467
2800		Support Services - Central	
	100	Personnel Services-Salaries	173,939
	200	Personnel Services-Employee Benefits	577,108
	300	Purchased Professional & Technical Services	101,200
	400	Purchased Property Services	27,000
	500	Other Purchased Services	38,700
	600	Supplies	143,875
	700	Property	0
	800	Other Objects	59,250
		Total Support Services - Central	1,121,072

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	10,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	10,000	
Total Support Services			**10,082,034**
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	275,131	
200	Personnel Services-Employee Benefits	101,735	
300	Purchased Professional & Technical Services	40,675	
400	Purchased Property Services	12,400	
500	Other Purchased Services	61,510	
600	Supplies	53,030	
700	Property	0	
800	Other Objects	16,800	
	Total Student Activities	561,281	

Function-Object	Description	Amounts	
3300	Community Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	32,195	
400	Purchased Property Services	0	
500	Other Purchased Services	16,000	
600	Supplies	14,000	
700	Property	0	
800	Other Objects	9,575	
	Total Community Services	71,770	
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		**633,051**
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	960,201	
900	Other Uses of Funds	2,573,477	
	Total Debt Service	3,533,678	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	0	
	Total Interfund Transfers - Out	0	

Function-Object	Description	Amounts		
5300	Transfers Involving Component Units			
900	Other Uses of Funds	0		
	Total Transfers Involving Component Units	0		
5500	Special and Extraordinary Items			
800	Other Objects	0		
900	Other Uses of Funds	0		
	Total Special and Extraordinary Items	0		
5900	Budgetary Reserve			
800	Other Objects	200,000		
	Total Budgetary Reserve	200,000		
	Total Other Expenditures and Financing Uses		**3,733,678**	
TOTAL EXPENDITURES				**36,867,465**

	06/30/2015 Estimate	06/30/2016 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	5,662,654	2,970,242
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	496,500	496,500
Capital Projects Fund – Other	382,700	382,700
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	200,000	220,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	20,600	20,700
Agency Fund	88,000	88,000
Total Cash and Short-Term Investments	**6,850,454**	**4,178,142**
LONG-TERM INVESTMENTS		
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	**6,850,454**	**4,178,142**

	06/30/2015 Estimate	06/30/2016 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	33,895,000	31,705,000
Lease-Purchase Obligations	412,103	158,626
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	34,307,103	31,863,626
SHORT-TERM PAYABLES		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	**34,307,103**	**31,863,626**

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	0	
0840	Estimated Ending Assigned Fund Balance	0	
0850	Estimated Ending Unassigned Fund Balance Explanation: *Ending Fund Deficit*	(262,087)	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		**(262,087)**
5900	**Budgetary Reserve** Explanation: *Budgetary reserve*		**200,000**
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**(62,087)**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		**0**