

<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	0
2 Estimated Beginning Fund Balance - Assigned	7,000,000
3 Estimated Beginning Fund Balance - Unassigned	6,738,669
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	13,738,669
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	76,046,660
7000 Revenue from State Sources	12,371,115
8000 Revenue from Federal Sources	1,224,065
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	89,641,840
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 103,380,509

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

AUN: 123468402 Upper Merion 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>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	71,981,082
6112	Interim Real Estate Taxes	308,000
6113	Public Utility Realty Tax	86,000
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	240,000
6150	Current Act 511 Taxes - Proportional Assessments	1,302,810
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	790,100
6500	Earnings on Investments	125,000
6700	Revenues from District Activities	15,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	773,553
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	5,000
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	420,115
	REVENUE FROM LOCAL SOURCES	76,046,660

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	2,030,045
7160	Tuition for Orphans and Children Placed in Private Homes	0
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	1,403,798
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)	790,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	155,947
7330	Health Services (Medical, Dental, Nurse, Act 25)	89,000
7340	State Property Tax Reduction Allocation	611,359
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	103,693
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	1,647,145
7820	State Share of Retirement Contributions	5,540,128
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	12,371,115

<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	500,000
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	340,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	104,065
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	45,000
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	100,000
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)	100,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	35,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	1,224,065

<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		89,641,840

Act 1 Index (current): 1.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$71,981,082
Amount of Tax Relief for Homestead Exclusions +	<u>\$611,359</u>
Total Approx. Tax Revenue:	\$72,592,441
Approx. Tax Levy for Tax Rate Calculation:	\$75,048,879
	Montgomery

		Total
<hr/>		
2014-15 Data		
a. Assessed Value	\$3,899,559,571	\$3,899,559,571
b. Real Estate Mills	18.3600	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$5,267,042,793	\$5,267,042,793
d. Assessed Value	\$3,958,274,200	\$3,958,274,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
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2014-15 Calculations		
f. 2014-15 Tax Levy (a * b)	\$71,595,914	\$71,595,914
2015-16 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$71,595,914	\$71,595,914
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	18.3600	
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.70000%	96.70000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$75,048,879	\$75,048,879
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	18.9600	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$75,048,879	\$75,048,879
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$74,437,520
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$71,981,082
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Act 1 Index (current): 1.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$71,981,082
Amount of Tax Relief for Homestead Exclusions +	<u>\$611,359</u>
Total Approx. Tax Revenue:	\$72,592,441
Approx. Tax Levy for Tax Rate Calculation:	\$75,048,879
	Montgomery

		Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.7088	
q. Mills In Excess of Index if (l > p), (l - p)	0.2512	0.2512
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$74,054,560	\$74,054,560
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$994,319	\$994,319
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$961,506	\$961,506
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Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$3,935	
Number of Homestead/Farmstead Properties	8,193	8,193
V. Median Assessed Value of Homestead Properties		\$143,990
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Act 1 Index (current): 1.9%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$71,981,082

Amount of Tax Relief for Homestead Exclusions + \$611,359

Total Approx. Tax Revenue: \$72,592,441

Approx. Tax Levy for Tax Rate Calculation: \$75,048,879

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$611,359	Lowering RE Tax Rate	\$0	\$611,359
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$611,359</u>

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

AUN: 123468402 Upper Merion Area SD

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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			
Montgomery	3,958,274,200	18.9600	75,048,879			96.70000%				
	0		0			0.00000%				
	0		0			0.00000%				
	0		0			0.00000%				
Totals:	<u>3,958,274,200</u>		<u>75,048,879</u>	-	<u>611,359</u>	=	<u>74,437,520</u>	96.70000%	=	<u>71,981,082</u>
				<u>Rate</u>			<u>Estimated Revenue</u>			<u>0</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00						

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	240,000	240,000
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			<u>240,000</u>	<u>240,000</u>

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.00%	0.00%	0	0
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,277,810	1,277,810
6154 Amusement Taxes	0.50%	0.00%	25,000	25,000
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			<u>1,302,810</u>	<u>1,302,810</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	5,267,042,793	X	12	63,204,514
		Market Value		Mills	(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	35,178,102	
1200	Special Programs - Elementary/Secondary	11,979,807	
1300	Vocational Education	2,214,889	
1400	Other Instructional Programs - Elementary/Secondary	679,373	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	50,052,171	
2000	Support Services		
2100	Support Services - Pupil Personnel	3,849,707	
2200	Support Services - Instructional Staff	2,525,454	
2300	Support Services - Administration	4,743,469	
2400	Support Services - Pupil Health	1,179,230	
2500	Support Services - Business	909,292	
2600	Operation & Maintenance of Plant Services	7,204,506	
2700	Student Transportation Services	4,503,957	
2800	Support Services - Central	1,679,596	
2900	Other Support Services	63,000	
	Total 2000 Support Services	26,658,211	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,809,248	
3300	Community Services	100,000	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,909,248	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	50,000	
	Total 4000 Facilities Acquisition, Construction and Improvement	50,000	
	Total Estimated Expenditures		78,669,630
5000	Other Expenditures and Financing Uses		
5100	Debt Service	9,506,865	
5200	Interfund Transfers - Out	1,215,345	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	250,000	
	Total Other Financing Uses		10,972,210
	Total Estimated Expenditures and Other Financing Uses		89,641,840
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		89,641,840
	Ending Committed, Assigned and Unassigned Fund Balance		13,738,669

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	21,933,582
200	Personnel Services-Employee Benefits	11,377,156
300	Purchased Professional & Technical Services	353,300
400	Purchased Property Services	13,480
500	Other Purchased Services	1,057,410
600	Supplies	402,804
700	Property	24,926
800	Other Objects	15,444
	Total Regular Programs - Elementary/Secondary	35,178,102
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,473,282
200	Personnel Services-Employee Benefits	3,203,625
300	Purchased Professional & Technical Services	898,500
400	Purchased Property Services	0
500	Other Purchased Services	1,321,000
600	Supplies	57,000
700	Property	26,000
800	Other Objects	400
	Total Special Programs - Elementary/Secondary	11,979,807
1300	Vocational Education	
100	Personnel Services-Salaries	430,155
200	Personnel Services-Employee Benefits	217,175
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,553,159
600	Supplies	14,400
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,214,889
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	349,346
200	Personnel Services-Employee Benefits	195,908
300	Purchased Professional & Technical Services	38,975
400	Purchased Property Services	0
500	Other Purchased Services	73,944
600	Supplies	9,200
700	Property	0
800	Other Objects	12,000
	Total Other Instructional Programs - Elementary/Secondary	679,373

<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
Total Instruction		50,052,171

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,510,281
200	Personnel Services-Employee Benefits	1,328,351
300	Purchased Professional & Technical Services	825
400	Purchased Property Services	0
500	Other Purchased Services	3,900
600	Supplies	6,350
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	3,849,707
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,197,680
200	Personnel Services-Employee Benefits	664,613
300	Purchased Professional & Technical Services	146,745
400	Purchased Property Services	14,900
500	Other Purchased Services	5,016
600	Supplies	474,850
700	Property	9,000
800	Other Objects	12,650
	Total Support Services - Instructional Staff	2,525,454
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,300,475
200	Personnel Services-Employee Benefits	1,286,597
300	Purchased Professional & Technical Services	804,413
400	Purchased Property Services	112,500
500	Other Purchased Services	185,672
600	Supplies	25,300
700	Property	2,000
800	Other Objects	26,512
	Total Support Services - Administration	4,743,469
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	685,687
200	Personnel Services-Employee Benefits	406,344
300	Purchased Professional & Technical Services	49,200
400	Purchased Property Services	0
500	Other Purchased Services	3,700
600	Supplies	29,800
700	Property	4,000
800	Other Objects	499
	Total Support Services - Pupil Health	1,179,230

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	489,777
200	Personnel Services-Employee Benefits	289,572
300	Purchased Professional & Technical Services	41,100
400	Purchased Property Services	18,910
500	Other Purchased Services	51,500
600	Supplies	16,083
700	Property	1,500
800	Other Objects	850
	Total Support Services - Business	909,292
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,957,151
200	Personnel Services-Employee Benefits	1,926,330
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	1,387,200
500	Other Purchased Services	421,250
600	Supplies	499,600
700	Property	8,700
800	Other Objects	1,275
	Total Operation & Maintenance of Plant Services	7,204,506
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,469,625
200	Personnel Services-Employee Benefits	1,200,182
300	Purchased Professional & Technical Services	14,975
400	Purchased Property Services	67,400
500	Other Purchased Services	371,335
600	Supplies	375,100
700	Property	4,900
800	Other Objects	440
	Total Student Transportation Services	4,503,957
2800	Support Services - Central	
100	Personnel Services-Salaries	616,921
200	Personnel Services-Employee Benefits	405,560
300	Purchased Professional & Technical Services	288,520
400	Purchased Property Services	85,000
500	Other Purchased Services	5,940
600	Supplies	75,155
700	Property	202,500
800	Other Objects	0
	Total Support Services - Central	1,679,596

<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	63,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	63,000
Total Support Services		26,658,211
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	1,097,986
200	Personnel Services-Employee Benefits	444,578
300	Purchased Professional & Technical Services	9,209
400	Purchased Property Services	26,150
500	Other Purchased Services	10,450
600	Supplies	95,520
700	Property	15,400
800	Other Objects	109,955
	Total Student Activities	1,809,248

<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	0
400	Purchased Property Services	0
500	Other Purchased Services	100,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	100,000
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	1,909,248
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	50,000
	Total Facilities Acquisition, Construction and Improvement Services	50,000
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	1,396,102
900	Other Uses of Funds	8,110,763
	Total Debt Service	9,506,865
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,215,345
	Total Interfund Transfers - Out	1,215,345

<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	250,000
	Total Budgetary Reserve	250,000
	Total Other Expenditures and Financing Uses	10,972,210
TOTAL EXPENDITURES		89,641,840

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	20,000,000	20,000,000
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	4,000,000	3,000,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	750,000	500,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	400,000	400,000
Agency Fund	200,000	200,000
Total Cash and Short-Term Investments	25,350,000	24,100,000
<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	25,350,000	24,100,000

	<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	2,000,000	2,000,000
Bonds Payable	48,750,000	42,145,000
Lease-Purchase Obligations	419,622	0
Accumulated Compensated Absences	4,500,000	4,500,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	55,669,622	48,645,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	3,500,000	3,500,000
Other Funds	20,000	20,000
TOTAL SHORT-TERM PAYABLES	3,520,000	3,520,000
TOTAL INDEBTEDNESS	<u>59,189,622</u>	<u>52,165,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Assigned by School Board Resolution for the purpose of mitigating future pension obligations, real estate tax assessment appeals and technology purchases.</i>	7,000,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Retained by the District to have cash if needed for delays in state or local funding. The unassigned fund balance also provides flexibility in terms of tax increases.</i>	6,738,669
Total Ending Fund Balance - Committed, Assigned, and Unassigned		13,738,669
5900	Budgetary Reserve <i>Explanation: Prudent safeguard against unforeseen expenses during the fiscal year.</i>	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		13,988,669
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0