LEA Name: Kane Area SD **Class:** 3 **AUN Number:** 109422303 **County:** McKean

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: 6/11/2015

President of the Board - Original Signature Required	**Date**
Secretary of the Board - Original Signature Required	**Date**
Chief School Administrator - Original Signature Required	**Date**

Stephen C. Perry	(814) 837-9570	1205
Contact Person	**Telephone**	**Extension**

sperry@kasd.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

6/4/2015 9:54:19 AM

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	5,715,341	
2	Estimated Beginning Fund Balance - Assigned	0	
3	Estimated Beginning Fund Balance - Unassigned	1,299,933	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**7,015,274**
Estimated Revenues And Other Financing Sources			
6000	Revenue from Local Sources	4,501,119	
7000	Revenue from State Sources	11,828,171	
8000	Revenue from Federal Sources	431,490	
9000	Other Financing Sources	9,675	
	Total Estimated Revenues And Other Financing Sources		**16,770,455**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**23,785,729**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	2,691,148	
6112	Interim Real Estate Taxes	100	
6113	Public Utility Realty Tax	4,496	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	14,463	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	153,500	
6120	Per Capita Taxes, Section 679	17,984	
6130	Taxpayer Relief Taxes - Proportional Assessments	267,197	
6140	Current Act 511 Taxes - Flat Rate Assessments	17,984	
6150	Current Act 511 Taxes - Proportional Assessments	741,275	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	276,516	
6500	Earnings on Investments	52,785	
6700	Revenues from District Activities	23,650	
6800	Revenue from Intermediary Sources / Pass-Through Funds	212,005	
6910	Rentals	6,186	
6920	Contributions/Donations/Grants From Private Sources	12,400	
6940	Tuition from Patrons	4,095	
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	5,335	
	REVENUE FROM LOCAL SOURCES		**4,501,119**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	8,254,208	
7160	Tuition for Orphans and Children Placed in Private Homes	15,100	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	0	
7240	Driver Education - Student	1,567	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	789,689	
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)	347,771	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	298,674	
7330	Health Services (Medical, Dental, Nurse, Act 25)	21,816	
7340	State Property Tax Reduction Allocation	339,455	
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	392,768	
7820	State Share of Retirement Contributions	1,367,123	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**11,828,171**

FUNCTION	DESCRIPTION	Amounts	
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	294,462	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	67,028	
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)	58,700	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	11,300	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		**431,490**

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	9,675	
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		**9,675**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			**16,770,455**

Act 1 Index (current): 2.9%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$2,691,785**		
Amount of Tax Relief for Homestead Exclusions +	**$566,578**		
Total Approx. Tax Revenue:	**$3,258,363**		
Approx. Tax Levy for Tax Rate Calculation:	**$3,556,414**		

		Elk	**McKean**	**Total**
	2014-15 Data			
	a. Assessed Value	$10,321,942	$193,830,850	$204,152,792
	b. Real Estate Mills	35.3000	16.1700	
I.	**2015-16 Data**			
	c. 2013 STEB Market Value	$22,653,560	$193,482,933	$216,136,493
	d. Assessed Value	$10,262,412	$192,208,720	$202,471,132
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2014-15 Calculations			
	f. 2014-15 Tax Levy	$364,365	$3,134,245	$3,498,610
	(a * b)			
	2015-16 Calculations			
II.	g. Percent of Total Market Value	10.48114%	89.51886%	100.00000%
	h. Rebalanced 2014-15 Tax Levy	$366,694	$3,131,916	$3,498,610
	(f Total * g)			
	i. Base Mills Subject to Index	35.5256	16.1700	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	85.60000%	90.55000%	90.03118%
	k. Tax Levy Needed	$372,753	$3,183,661	$3,556,414
	(Approx. Tax Levy * g)			
III.	**l. 2015-16 Real Estate Tax Rate**	**36.3200**	**16.5600**	
	(k / d * 1000)			
	m. Tax Levy Generated by Mills	$372,731	$3,182,976	$3,555,707
	(l / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			$2,989,129
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			$2,691,148
	(n * Est. Pct. Collection)			

Act 1 Index (current): 2.9%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$2,691,785**		
Amount of Tax Relief for Homestead Exclusions +	**$566,578**		
Total Approx. Tax Revenue:	**$3,258,363**		
Approx. Tax Levy for Tax Rate Calculation:	**$3,556,414**		

		Elk	**McKean**	**Total**
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	36.5558	16.6389	
	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)	$375,151	$3,198,142	$3,573,293
	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	**Elk**	**McKean**	**Total**
Assessed Value Exclusion per Homestead	$7,263	$15,929	
Number of Homestead/Farmstead Properties	187	1,961	2,148

Act 1 Index (current): 2.9%	
Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$2,691,785**
Amount of Tax Relief for Homestead Exclusions +	**$566,578**
Total Approx. Tax Revenue:	**$3,258,363**
Approx. Tax Levy for Tax Rate Calculation:	**$3,556,414**

Section 672.1 Method Choice: **(a)(1)**

		Elk	McKean			Total
V.	Median Assessed Value of Homestead Properties					$44,389
	Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions		$227,123	Lowering RE Tax Rate	$0	$227,123
	State Property Tax Reduction Allocation used for: Homestead Exclusions		$339,455	Lowering RE Tax Rate	$0	$339,455
	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
	Amount of Tax Relief from State/Local Sources					$566,578

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
Elk	10,262,412	36.3200	372,731					85.60000%		
McKean	192,208,720	16.5600	3,182,976					90.55000%		
	0		0					0.00000%		
	0		0					0.00000%		
Totals:	202,471,132		3,555,707	-	566,578	=	2,989,129	90.03118%	=	2,691,148

Code	Description	Rate	Estimated Revenue
6120	Per Capita Taxes, Section 679	5.00	17,984

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6130	Taxpayer Relief Taxes - Proportional Assessments				
6131	Earned Income Taxes, Act 1	0.20%	0.00%	285,274	267,197
6132	Personal Income Taxes, Act 1	0.00%	0.00%	0	0

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments				
6141	Per Capita Taxes, Act 511	$5.00	$0.00	20,100	17,984
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	$0.00	$0.00	0	0
6144	Trailer Taxes	$0.00	$0.00	0	0
6145	Business Privilege Taxes - Flat Rate	$0.00	$0.00	0	0
6146	Mechanical Device Taxes - Flat Rate	$0.00	$0.00	0	0
6149	Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			20,100	17,984

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Earned Income Taxes, Act 511	0.50%	0.00%	692,500	682,386
6152	Occupation Taxes - Proportional Rate	100	0	25,850	22,014
6153	Real Estate Transfer Taxes	0.50%	0.00%	38,250	36,875
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			756,600	741,275
	Total Act 511, Current Taxes				**759,259**

		Market Value		Mills	(511 Limit)
Act 511 Tax Limit	--->	216,136,493	X	12	2,593,638

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									
	Elk County	35.5256	36.3200	2.24%	Yes	2.9%				
	McKean County	16.1700	16.5600	2.41%	Yes	2.9%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.9%				
Act 1 EIT/PIT										
6131	Earned Income Taxes, Act 1	0.200%	0.200%	0.00%	Yes	2.9%				
6132	Personal Income Taxes, Act 1									
Act 511 Flat Rate Taxes										
6141	Per Capita Taxes, Act 511	$5.00	$5.00	0.00%	Yes	2.9%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax									
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	2.9%				
6152	Occupation Taxes - Proportional Rate	100.000	100.000	0.00%	Yes	2.9%				
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2015-2016 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Kane Area SD	McKean	109422303

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	**Fund Balance % Limit (less than or equal to)**
Less Than or Equal to $11,999,999	12.0%
Between $12,000,000 and $12,999,999	11.5%
Between $13,000,000 and $13,999,999	11.0%
Between $14,000,000 and $14,999,999	10.5%
Between $15,000,000 and $15,999,999	10.0%
Between $16,000,000 and $16,999,999	9.5%
Between $17,000,000 and $17,999,999	9.0%
Between $18,000,000 and $18,999,999	8.5%
Greater Than or Equal to $19,000,000	8.0%

Did you raise property taxes in SY 2015-2016 (compared to 2014-2015)?

- [x] Yes
- [ ] No

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	$17,755,962.00
Ending Unassigned Fund Balance	$275,271.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

- [x] Yes
- [ ] No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2015

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

	ITEM		AMOUNTS			
1000	Instruction					
	1100	Regular Programs - Elementary/Secondary	8,336,494			
	1200	Special Programs - Elementary/Secondary	1,788,653			
	1300	Vocational Education	206,500			
	1400	Other Instructional Programs - Elementary/Secondary	101,128			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	674			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**10,433,449**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	403,615			
	2200	Support Services - Instructional Staff	723,353			
	2300	Support Services - Administration	1,746,171			
	2400	Support Services - Pupil Health	197,544			
	2500	Support Services - Business	471,243			
	2600	Operation & Maintenance of Plant Services	1,313,198			
	2700	Student Transportation Services	588,066			
	2800	Support Services - Central	84,219			
	2900	Other Support Services	37,707			
	Total 2000 Support Services		**5,565,116**			
3000	Operation of Non-instructional Services					
	3100	Food Services	0			
	3200	Student Activities	462,492			
	3300	Community Services	7,415			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**469,907**			
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			**16,468,472**		
5000	Other Expenditures and Financing Uses					
	5100	Debt Service	962,490			
	5200	Interfund Transfers - Out	25,000			
	5300	Transfers Involving Component Units	0			
	5500	Special and Extraordinary Items	0			
	5900	Budgetary Reserve	300,000			
	Total Other Financing Uses			**1,287,490**		
	Total Estimated Expenditures and Other Financing Uses				**17,755,962**	
	Appropriation of Prior Year Fund Balance				**0**	
	Total Appropriations					**17,755,962**
	Ending Committed, Assigned and Unassigned Fund Balance					**6,029,767**

Function-Object	Description	Amounts
1000	**INSTRUCTION**	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,652,047
200	Personnel Services-Employee Benefits	2,800,063
300	Purchased Professional & Technical Services	36,575
400	Purchased Property Services	15,375
500	Other Purchased Services	355,904
600	Supplies	297,630
700	Property	176,050
800	Other Objects	2,850
	Total Regular Programs - Elementary/Secondary	8,336,494
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	956,535
200	Personnel Services-Employee Benefits	563,102
300	Purchased Professional & Technical Services	172,775
400	Purchased Property Services	900
500	Other Purchased Services	77,025
600	Supplies	13,016
700	Property	5,300
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	1,788,653
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	206,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	206,500
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	63,434
200	Personnel Services-Employee Benefits	20,394
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	3,000
500	Other Purchased Services	12,225
600	Supplies	2,075
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	101,128

Function-Object		Description	Amounts	
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	500	
	200	Personnel Services-Employee Benefits	174	
	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	674	
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				**10,433,449**

Function-Object		Description	Amounts
2000		**SUPPORT SERVICES**	
2100		Support Services - Pupil Personnel	
	100	Personnel Services-Salaries	230,793
	200	Personnel Services-Employee Benefits	136,625
	300	Purchased Professional & Technical Services	19,350
	400	Purchased Property Services	0
	500	Other Purchased Services	977
	600	Supplies	15,625
	700	Property	0
	800	Other Objects	245
		Total Support Services - Pupil Personnel	403,615
2200		Support Services - Instructional Staff	
	100	Personnel Services-Salaries	386,272
	200	Personnel Services-Employee Benefits	209,384
	300	Purchased Professional & Technical Services	15,900
	400	Purchased Property Services	11,350
	500	Other Purchased Services	21,297
	600	Supplies	40,925
	700	Property	37,725
	800	Other Objects	500
		Total Support Services - Instructional Staff	723,353
2300		Support Services - Administration	
	100	Personnel Services-Salaries	945,637
	200	Personnel Services-Employee Benefits	599,795
	300	Purchased Professional & Technical Services	81,116
	400	Purchased Property Services	23,800
	500	Other Purchased Services	45,798
	600	Supplies	29,425
	700	Property	9,575
	800	Other Objects	11,025
		Total Support Services - Administration	1,746,171
2400		Support Services - Pupil Health	
	100	Personnel Services-Salaries	108,207
	200	Personnel Services-Employee Benefits	75,482
	300	Purchased Professional & Technical Services	7,950
	400	Purchased Property Services	0
	500	Other Purchased Services	325
	600	Supplies	5,300
	700	Property	0
	800	Other Objects	280
		Total Support Services - Pupil Health	197,544

Function-Object		Description	Amounts
2500		Support Services - Business	
	100	Personnel Services-Salaries	286,974
	200	Personnel Services-Employee Benefits	160,309
	300	Purchased Professional & Technical Services	11,066
	400	Purchased Property Services	0
	500	Other Purchased Services	4,090
	600	Supplies	4,459
	700	Property	1,500
	800	Other Objects	2,845
		Total Support Services - Business	471,243
2600		Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	462,856
	200	Personnel Services-Employee Benefits	300,119
	300	Purchased Professional & Technical Services	800
	400	Purchased Property Services	264,995
	500	Other Purchased Services	64,032
	600	Supplies	203,641
	700	Property	15,875
	800	Other Objects	880
		Total Operation & Maintenance of Plant Services	1,313,198
2700		Student Transportation Services	
	100	Personnel Services-Salaries	3,100
	200	Personnel Services-Employee Benefits	1,078
	300	Purchased Professional & Technical Services	0
	400	Purchased Property Services	500
	500	Other Purchased Services	580,488
	600	Supplies	2,900
	700	Property	0
	800	Other Objects	0
		Total Student Transportation Services	588,066
2800		Support Services - Central	
	100	Personnel Services-Salaries	26,812
	200	Personnel Services-Employee Benefits	15,225
	300	Purchased Professional & Technical Services	20,900
	400	Purchased Property Services	0
	500	Other Purchased Services	18,417
	600	Supplies	1,330
	700	Property	0
	800	Other Objects	1,535
		Total Support Services - Central	84,219

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	37,707	
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	0	
			Total Other Support Services	37,707	
	Total Support Services				**5,565,116**
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	213,917	
		200	Personnel Services-Employee Benefits	82,514	
		300	Purchased Professional & Technical Services	27,525	
		400	Purchased Property Services	7,175	
		500	Other Purchased Services	66,141	
		600	Supplies	46,390	
		700	Property	8,050	
		800	Other Objects	10,780	
			Total Student Activities	462,492	

Function-Object			Description	Amounts	
	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	0	
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	7,415	
			Total Community Services	7,415	
	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				**469,907**
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	282,490	
		900	Other Uses of Funds	680,000	
			Total Debt Service	962,490	
	5200		Interfund Transfers - Out		
		900	Other Uses of Funds	25,000	
			Total Interfund Transfers - Out	25,000	

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	300,000		
		Total Budgetary Reserve	300,000		
Total Other Expenditures and Financing Uses				**1,287,490**	
TOTAL EXPENDITURES					**17,755,962**

	06/30/2015 Estimate	06/30/2016 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	8,185,000	7,525,000
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	3,036,000	2,800,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	428,750	447,250
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	92,600	93,825
Agency Fund	52,825	51,650
Total Cash and Short-Term Investments	**11,795,175**	**10,917,725**
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	**11,795,175**	**10,917,725**

	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	11,935,000	11,255,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	617,230	642,125
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	12,552,230	11,897,125
SHORT-TERM PAYABLES		
General Fund	57,500	63,000
Other Funds	137,000	141,500
TOTAL SHORT-TERM PAYABLES	194,500	204,500
TOTAL INDEBTEDNESS	**12,746,730**	**12,101,625**

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	5,754,496	
	Explanation: *The Estimated Ending Committed Fund Balance consists of funds that have been committed for future use. The Committed Fund Balance total consists of the following: Retirement Rate Stabilization Fund - $5,054,112; National Forest Lands Allocation Reserve Fund - $635,384; Act 1 Reserve Fund - $65,000.*		
0840	Estimated Ending Assigned Fund Balance	0	
0850	Estimated Ending Unassigned Fund Balance	275,271	
	Explanation: *The Estimated Ending Unassigned Fund Balance (850) is the Estimated Ending Amount Available for Appropriations, net of Budgetary Reserve.*		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		**6,029,767**
5900	**Budgetary Reserve**		**300,000**
	Explanation: *The Budgetary Reserve in the amount of $300,000 has been included in the Budget for contingincies which may arise during the year which may not have been included in the Final Budget.*		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**6,329,767**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		**0**