LEA Name:

0 1 1

South Middleton SD

Class: 3

AUN Number: 115218303

County: Cumberland

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	G-15-14	5
Cline S. Darcheairt	6/15/2015	
Secretary of the Board - Original Signature Required	Date	
als. May	6/15/2015	
Chief School Administrator - Original Signature Required	Date	
Tina L. Darchicourt	(717) 258-6484	1505
Contact Person	Telephone	Extension
tld@smsd.us		
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

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AMOUNTS ITEM Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year 1,785,000 **Estimated Beginning Fund Balance - Committed** 0 2 Estimated Beginning Fund Balance - Assigned 2,710,000 3 Estimated Beginning Fund Balance - Unassigned 0 4 0 5 0 6 4,495,000 **Total Estimated Beginning Unreserved Fund Balance Available** for Appropriation and Reserves Scheduled For Liquidation **During The Fiscal Year Estimated Revenues And Other Financing Sources** 23.355.650 6000 Revenue from Local Sources 9,801,854 Revenue from State Sources 165.804 Revenue from Federal Sources 8000 0 Other Financing Sources 9000 33,323,308 **Total Estimated Revenues And Other Financing Sources** Total Estimated Fund Balance, Revenues, and Other Financing 37,818,308 **Sources Available for Appropriation**

REVENUE FROM LOCAL SOURCES

AUN: 115218303 South Middleton SD

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FUNCTIO	N DESCRIPTION	Amounts
REVENUE	FROM LOCAL SOURCES	
6111	Current Real Estate Taxes	16,706,771
6112	Interim Real Estate Taxes	111,000
6113	Public Utility Realty Tax	26,183
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,344
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	175,000
6150	Current Act 511 Taxes - Proportional Assessments	4,801,027
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	488,748
6500	Earnings on Investments	55,059
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	384,116
6910	Rentals	10,229
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	151,716
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	444,457

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

23,355,650

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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

REVENUE FROM STATE SOURCES

AUN: 115218303 South Middleton SD

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FUNCTION	DESCRIPTION	Amounts	
REVENUE	FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	4,481,917	
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	1,038,651	
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)	574,513	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	469,897	
7330	Health Services (Medical, Dental, Nurse, Act 25)	44,832	
7340	State Property Tax Reduction Allocation	541,709	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	28,415	
7501	PA Accountability Grants	125,824	
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	570,759	
7820	State Share of Retirement Contributions	1,925,337	
7900	Revenue for Technology	0	
			0.004.054

9,801,854

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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AUN: 115218303 South Middleton SD

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. Achymnt. of the Disadvantaged	125,104	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	40,700	
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0	
8517	NCLB, Title IV - 21st Century Schools	0	
8518	NCLB, Title V – Promoting Informed Parental Choice And Innovative Programs	0	
8519	NCLB, Title VI - Flexibility and Accountability	0	
8521	Vocational Education - Operating Expenditures	0	
8540	Nutrition Education and Training	0	
8560	Federal Block Grants	0	
8580	Child Care and Development Block Grants	0	
8610	Homeless Assistance Act	0	
8620	Adult Basic Education	0	
8640	Headstart	0	
8660	Workforce Investment Act	0	
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0	
8731	ARRA - Build America Bonds	0	
8732	ARRA-Qualified School Construction Bonds (QSCB)	0	
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0	
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		165,804

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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FUNCTION	DESCRIPTION	Amounts
OTHER FIN	NANCING 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 ES	TIMATED REVENUES AND OTHER SOURCES	33,323,308

Real Estate Tax Rate (RETR) Report for 2015-2016 2015-2016 Final General Fund Budget (PDE-2028) AUN: 115218303 South Middleton SD Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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m. Tax Levy Generated by Mills

o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)

(I / 1000 * d)

Act 1 Index (current): 1.9% **Calculation Method:** Rate

Approx. Tax Revenue from RE Taxes: \$16,706,771

Amount of Tax Relief for Homestead Exclusions + \$541,709

Total Approx. Tax Revenue: \$17,248,480

Approx. Tax Levy for Tax Rate Calculation: \$17,589,435 Page C-1

\$17,589,434

\$17,047,725

\$16,706,771

	•	Cumberland	Total
	2014-15 Data a. Assessed Value b. Real Estate Mills	\$1,824,896,600 9.1549	\$1,824,896,600
I.	2015-16 Data c. 2013 STEB Market Value d. Assessed Value e. Assessed Value of New Constr/ Renov	\$1,492,402,596 \$1,885,497,992 \$0	\$1,492,402,596 \$1,885,497,992 \$0
	2014-15 Calculations f. 2014-15 Tax Levy (a * b)	\$16,706,746	\$16,706,746
II.	 2015-16 Calculations g. Percent of Total Market Value h. Rebalanced 2014-15 Tax Levy (f Total * g) i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment 	100.00000% \$16,706,746 9.1549	100.00000% \$16,706,746
III.	j. Weighted Avg. Collection Percentage k. Tax Levy Needed (Approx. Tax Levy * g) I. 2015-16 Real Estate Tax Rate (k / d * 1000)	98.00000% \$17,589,435 9.3288	98.00000% \$17,589,435

\$17,589,434

AUN: 115218303 South Middleton SD

Real Estate Tax Rate (RETR) Report for 2015-2016

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 1.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$16,706,771

Amount of Tax Relief for Homestead Exclusions + \$541,709

Total Approx. Tax Revenue:

\$17,248,480 \$17,589,435

Approx. Tax Levy for Tax Rate Calculation: \$17,

Cumberland

Total

Index Maximums	
p. Maximum Mills Based On Index	9.3288
(i * (1 + Index))	
q. Mills In Excess of Index	0.0000
if (I > p), (I - p)	
r. Maximum Tax Levy Based On Index	\$17,589,434
IV. (p / 1000) * d)	
s. Millage Rate within Index?	Yes
(If I > p Then No)	
t. Tax Levy In Excess of Index	\$0
if (m > r), (m - r)	
u. Tax Revenue In Excess of Index	\$0
(t * Est. Pct. Collection)	

Information Related to	Property Tax Relief
------------------------	---------------------

Assessed Value Exclusion per Homestead \$12,861 Number of Homestead/Farmstead Properties 4,515

4,515

V. Median Assessed Value of Homestead Properties

\$199,550

AUN: 115218303 South Middleton SD

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Act 1 Index (current): 1.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$16,706,771

Amount of Tax Relief for Homestead Exclusions +

\$541,709

Total Approx. Tax Revenue:

\$17,248,480

Approx. Tax Levy for Tax Rate Calculation:

\$17,589,435

Cumberland

Total

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Real Estate Tax Rate (RETR) Report for 2015-2016

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

State Property Tax Reduction Allocation used for: Homestead Exclusions \$541,709 Lowering RE Tax Rate \$121 \$541,830
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0
Amount of Tax Relief from State/Local Sources \$541,830

LOCAL EDUCATION AGENCY TAX DATA (TAXD)
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

AUN: 115218303 South Middleton SD Printed 6/23/2015 7:50:40 AM v2.1

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CODE

6111 <u>Current Re</u>	al Estate Taxes			Amount of Tax Relief for	Tax	Levy Minus Homestead		Net Tax Revenue
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclusions		Exclusions	Percent Collected	Generated By Mills
Cumberland	1,885,497,992	9.3288	17,589,434				98.00000%	
	0		0				0.00000%	
	0		0				0.00000%	
	0		0				0.00000%	
Totals:	1,885,497,992		17,589,434	- 541,709	=	17,047,725	98.00000%	= 16,706,771
				Rate	•			Estimated Revenue
6120 Per Capita	Taxes, Section 679			0.00				0

6140	Current Act 511 Taxes - Flat Rate Assessments	<u>Rate</u>		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		175,000	175,000
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>175,000</u>	<u>175,000</u>
0450	O and And Safe Transac Beautiful Accessorates	Rate		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
	Current Act 511 Taxes - Proportional Assessments	1.10%		0.00%		4,260,199	4,260,199
6151	Earned Income Taxes, Act 511	1.10%		0.00 <i>7</i> 0		4,200,100	0
6152	Occupation Taxes - Proportional Rate	•		0.00%		540,828	540,828
6153	Real Estate Transfer Taxes	0.50%		******		•	040,020
6154	Amusement Taxes	0.00%		0.00%		0	0
6155	Business Privilege Taxes - Proportional Rate	0		0		0	U
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>4,801,027</u>	<u>4,801,027</u>
	Total Act 511, Current Taxes						<u>4,976,027</u>
		Act 511 Tax Limit	>	1,492,402,596	X	12	17,908,831
				Market Value		Mills	(511 Limit)

Comparison of Tax Rate Changes to Index (CTRI) 2014-2015 vs. 2015-2016

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2015-2016 Final General Fund Budget (PDE-2028) AUN: 115218303 South Middleton SD

Amusement Taxes

Mercantile Taxes

Business Privilege Taxes - Proportional Rate

Mechanical Device Taxes - Percentage

Other Proportional Assessments

6154 6155

6156

6157 6159

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Additional Tax Rate Less than Less than Percent Tax Rate Charged in: Percent Charged in: Change in or equal to or equal to Tax Change in 2014-2015 2015-2016 2015-2016 2014-2015 Index Index Rate Index Function Description Rate (Rebalanced) (Rebalanced) 6111 **Current Real Estate Taxes** 1.9% 9.3288 1.90% Yes **Cumberland County** 9.1549 Per Capita Taxes, Section 679 6120 Act 1 EIT/PIT Earned Income Taxes, Act 1 6131 Personal Income Taxes, Act 1 6132 Act 511 Flat Rate Taxes 6141 Per Capita Taxes, Act 511 Occupation Taxes - Flat Rate 6142 1.9% 0.00% Yes \$10.00 \$10.00 6143 Local Services / Occupational Privilege Tax **Trailer Taxes** 6144 Business Privilege Taxes - Flat Rate 6145 6146 Mechanical Device Taxes - Flat Rate Other Flat Rate Assessments 6149 Act 511 Proportional Rate Taxes 1.9% 0.00% Yes 1.100% 6151 Earned Income Taxes, Act 511 1.100% Occupation Taxes - Proportional Rate 6152 0.500% 0.00% Yes 1.9% 6153 Real Estate Transfer Taxes 0.500%

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

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AMOUNTS ITEM 1000 Instruction 14,663,825 1100 Regular Programs - Elementary/Secondary 4.461,795 1200 Special Programs - Elementary/Secondary 319,800 1300 Vocational Education 90.012 1400 Other Instructional Programs - Elementary/Secondary 2,786 1500 Nonpublic School Programs 1600 **Adult Education Programs** 152,847 1700 **Higher Education Programs** 1800 Pre-Kindergarten 19.691.065 **Total 1000 Instruction Support Services** 2000 2100 Support Services - Pupil Personnel 1.001,493 1,422,961 2200 Support Services - Instructional Staff 2300 3.006.421 Support Services - Administration 308,658 2400 Support Services - Pupil Health 2500 768,487 Support Services - Business 2,626,155 2600 Operation & Maintenance of Plant Services 1.421.070 2700 Student Transportation Services 2800 **Support Services - Central** 31,402 2900 Other Support Services 10.586,647 **Total 2000 Support Services Operation of Non-instructional Services** 3000 0 3100 **Food Services** 735,736 3200 Student Activities 600 3300 Community Services 3400 Scholarships and Awards **Total 3000 Operation of Non-instructional Services** 736.336 Facilities Acquisition, Construction and Improvement Services 4000 0 Facilities Acquisition, Construction and Improvement Services 4000 0 Total 4000 Facilities Acquisition, Construction and Improvement 31,014,048 **Total Estimated Expenditures** 5000 Other Expenditures and Financing Uses 2,309,260 5100 **Debt Service** 5200 Interfund Transfers - Out 0 0 5300 Transfers Involving Component Units 0 5500 Special and Extraordinary Items 5900 500,000 **Budgetary Reserve** 2,809,260 **Total Other Financing Uses** 33.823.308 **Total Estimated Expenditures and Other Financing Uses** 0 **Appropriation of Prior Year Fund Balance** 33,823,308 **Total Appropriations** 3.995,000 **Ending Committed, Assigned and Unassigned Fund Balance**

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

AUN: 115218303 South Middleton SD

Functi	ion-Obj	<u>ect</u>	Description	Amounts
1000	1000 INSTRUCTION		on .	
	1100 Regular Programs - Elementary/Secondary			
		100	Personnel Services-Salaries	8,338,980
		200	Personnel Services-Employee Benefits	5,312,935
		300	Purchased Professional & Technical Services	89,840
		400	Purchased Property Services	11,808
		500	Other Purchased Services	572,814
		600	Supplies	328,728
		700	Property	0
		800	Other Objects	8,720
		Total	Regular Programs - Elementary/Secondary	14,663,825
	1200	Speci	al Programs - Elementary/Secondary	
		100	Personnel Services-Salaries	1,915,924
		200	Personnel Services-Employee Benefits	1,450,808
		300	Purchased Professional & Technical Services	257,598
		400	Purchased Property Services	0
		500	Other Purchased Services	821,954
		600	Supplies	15,381
		700	Property	0
		800	Other Objects	130
		Total	Special Programs - Elementary/Secondary	4,461,795
	1300 Vocational Education		tional 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	319,800
		600	Supplies	0
		700	Property	0
		800	Other Objects	0
		Total	Vocational Education	319,800
	1400	Other	r Instructional Programs - Elementary/Secondary	
		100	Personnel Services-Salaries	12,000
		200	Personnel Services-Employee Benefits	4,019
		300	Purchased Professional & Technical Services	21,530
		400	Purchased Property Services	0
		500	Other Purchased Services	52,463
		600	Supplies	0
		700	Property	0
		800	Other Objects	0
		Total	Other Instructional Programs - Elementary/Secondary	90,012

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2015-2016 Final General Fund Budget (PDE-2028) AUN: 115218303 South Middleton SD

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nction-Obj	ect <u>Description</u>	Amounts
1500	Nonpublic School Programs	
	100 Personnel Services-Salaries	0
	200 Personnel Services-Employee Benefits	0
	300 Purchased Professional & Technical Services	2,786
	400 Purchased Property Services	0
	500 Other Purchased Services	0
	600 Supplies	0
	700 Property	0
	800 Other Objects	0
	Total Nonpublic School Programs	2,786
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	<u></u>
	Total Adult Education Programs	0
1700	Higher Education Programs	
	500 Other Purchased Services	152,847
	600 Supplies	0
	Total Higher Education Programs	152,847
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	19,691,065

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

AUN: 115218303 South Middleton SD

Function-Object Description		<u>Description</u>	Amounts	
0 SUPI	PORT S	ERVICES		
2100	Supp	ort Services - Pupil Personnel		
	100	Personnel Services-Salaries	578,705	
	200	Personnel Services-Employee Benefits	395,106	
	300	Purchased Professional & Technical Services	5,195	
	400	Purchased Property Services	0	
	500	Other Purchased Services	3,625	
	600	Supplies	18,612	
	700	Property	0	
	800	Other Objects	250	
	Total	Support Services - Pupil Personnel	1,001,493	
2200	Supp	ort Services - Instructional Staff		
	100	Personnel Services-Salaries	578,296	
	200	Personnel Services-Employee Benefits	302,145	
	300	Purchased Professional & Technical Services	12,200	
	400	Purchased Property Services	70,755	
	500	Other Purchased Services	30,200	
	600	Supplies	381,775	
	700	Property	28,690	
	800	Other Objects	18,900	
	Total	Support Services - Instructional Staff	1,422,961	
2300) Supp	ort Services - Administration		
	100	Personnel Services-Salaries	1,537,228	
	200	Personnel Services-Employee Benefits	955,112	
	300	Purchased Professional & Technical Services	244,956	
	400	Purchased Property Services	98,220	
	500	Other Purchased Services	72,236	
	600	Supplies	62,104	
	700	Property	0	
	800	Other Objects	36,565	
	Total	Support Services - Administration	3,006,421	
2400) Supp	ort Services - Pupil Health		
	100	Personnel Services-Salaries	171,910	
	200	Personnel Services-Employee Benefits	121,574	
	300	Purchased Professional & Technical Services	2,170	
	400	Purchased Property Services	1,418	
	500	Other Purchased Services	750	
	600	Supplies	9,786	
	700	Property	0	
	800	Other Objects	1,050	
	Total	Support Services - Pupil Health	308,658	

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Function-Obj	ect <u>Description</u>	Amounts
2500	Support Services - Business	
	100 Personnel Services-Salaries	407,406
	200 Personnel Services-Employee Benefits	227,908
	300 Purchased Professional & Technical Services	74,593
	400 Purchased Property Services	24,080
	500 Other Purchased Services	22,500
	600 Supplies	6,000
	700 Property	0
	800 Other Objects	6,000
	Total Support Services - Business	768,487
2600	Operation & Maintenance of Plant Services	
	100 Personnel Services-Salaries	824,838
	200 Personnel Services-Employee Benefits	682,030
	300 Purchased Professional & Technical Services	47,454
	400 Purchased Property Services	566,234
	500 Other Purchased Services	92,369
	600 Supplies	407,340
	700 Property	0
	800 Other Objects	5,890_
	Total Operation & Maintenance of Plant Services	2,626,155
2700	Student Transportation Services	
	100 Personnel Services-Salaries	41,950
	200 Personnel Services-Employee Benefits	14,326
	300 Purchased Professional & Technical Services	0
	400 Purchased Property Services	0
	500 Other Purchased Services	1,363,794
	600 Supplies	1,000
	700 Property	0
	800 Other Objects	0
	Total Student Transportation Services	1,421,070
2800	Support Services - Central	
	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 Support Services - Central	0

AUN: 115218303 South Middleton SD

unction-Ob	ject <u>Description</u>	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	31,402
	600 Supplies	0
	700 Property	0
	800 Other Objects	0
	Total Other Support Services	31,402
Total	Support Services	10,586,647
000 OPE	RATION 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	354,085
	200 Personnel Services-Employee Benefits	138,794
	300 Purchased Professional & Technical Services	0
	400 Purchased Property Services	0
	500 Other Purchased Services	6,630
	600 Supplies	223,402
	700 Property	0
	800 Other Objects	12,825
	Total Student Activities	735,736

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100	Function-Object		ect <u>Description</u>	Amounts
Personnel Services-Employee Benefits		3300	Community Services	
200			100 Personnel Services-Salaries	0
AUD Purchased Property Services 0 0 0 0 0 0 0 0 0			200 Personnel Services-Employee Benefits	0
Fundament Fund			300 Purchased Professional & Technical Services	-
Solida Funcional Services - Services Solida Funcional Services Solida Funcional Services Solida Funcional Services - Services Solida Funcional Services - Services Solida Funcional Services - Service - Services - Services - Services - Services - Services - Service - Services			400 Purchased Property Services	
Supplies Supplies			500 Other Purchased Services	-
Folgety Folgety Total Community Services 500			600 Supplies	
Total Community Services 500			700 Property	-
Scholarships and Awards			800 Other Objects	
100			Total Community Services	600
Personnel Services-Employee Benefits		3400	Scholarships and Awards	
Personner Services Horography Services 0 0 0 0 0 0 0 0 0			100 Personnel Services-Salaries	0
March Purchased Property Services 0 0 0 0 0 0 0 0 0			200 Personnel Services-Employee Benefits	0
March Putchased Property 0 0 0 0 0 0 0 0 0			300 Purchased Professional & Technical Services	0
Sou			400 Purchased Property Services	0
Total Subplies Total Scholarships and Awards Total Total Scholarships and Awards Total Total Scholarships and Awards Total Total			500 Other Purchased Services	•
Total Scholarships and Awards 0 1 1 1 1 1 1 1 1 1			600 Supplies	-
Total Scholarships and Awards Total Operation of Non-instructional Services 736,336			700 Property	-
Total Operation of Non-instructional Services 736,336			800 Other Objects	
### PACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT ###################################			Total Scholarships and Awards	-
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 0 500 Supplies 0 700 Property 700 Property		Total	Operation of Non-instructional Services	736,336
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 700 Property 0 Property	4000	FACIL	LITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
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 700 Property 0 Property		4000	Facilities Acquisition, Construction and Improvement Services	
300				0
A00 Purchased Professional & Fernical Services 0			200 Personnel Services-Employee Benefits	0
100 Princhased Property Services 0 0 0 0 0 0 0 0 0			300 Purchased Professional & Technical Services	0
Supplies			400 Purchased Property Services	0
Total Facilities Acquisition, Construction and Improvement Services OTHER EXPENDITURES AND FINANCING USES 5000 Other Objects 800 Other Objects 900 Other Uses of Funds Total Debt Service 1000 1000 1000 1000 1000 1000 1000 10			500 Other Purchased Services	0
Total Facilities Acquisition, Construction and Improvement Services OTHER EXPENDITURES AND FINANCING USES 5000 Debt Service 800 Other Objects 900 Other Uses of Funds Total Debt Service 5200 Interfund Transfers - Out 900 Other Uses of Funds			600 Supplies	0
Solid Facilities Acquisition, Construction and improvement Services			• •	0
5100 Debt Service 800 Other Objects 900 Other Uses of Funds Total Debt Service 5200 Interfund Transfers - Out 900 Other Uses of Funds 5200 Other Uses of Funds		Total	Facilities Acquisition, Construction and Improvement Services	0
5100 Debt Service 0 800 Other Objects 0 900 Other Uses of Funds 2,309,260 Total Debt Service 2,309,260 5200 Interfund Transfers - Out 0 900 Other Uses of Funds 0	5000	OTHE	ER EXPENDITURES AND FINANCING USES	
900 Other Uses of Funds 2,309,260 Total Debt Service 2,309,260 5200 Interfund Transfers - Out 900 Other Uses of Funds 0 0				
900 Other Uses of Funds 2,309,260 Total Debt Service 2,309,260 5200 Interfund Transfers - Out 0 900 Other Uses of Funds 0 0			800 Other Objects	0
5200 Interfund Transfers - Out 900 Other Uses of Funds 0			•	
5200 Interfund Transfers - Out 900 Other Uses of Funds0			Total Debt Service	2,309,260
900 Other Uses of Funds0		5200		
				0
				0

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Function-Obj	ect <u>Description</u>
5300	Transfers Involving Component Units
	900 Other Uses of Funds
	Total Transfers Involving Component Units
5500	Special and Extraordinary Items
	800 Other Objects
	900 Other Uses of Funds
	Total Special and Extraordinary Items
5900	Budgetary Reserve
	800 Other Objects
	Total Budgetary Reserve
Total (Other Expenditures and Financing Uses
	•

TOTAL EXPENDITURES

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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	Amounts	
0		
0		
0		
0		
0		
500,000		
500,000		
_	2,809,260	
		33,823,308

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	06/30/2015 Estimate	06/30/2016 Projection
H AND SHORT-TERM INVESTMENTS		
General Fund	4,495,000	4,495,000
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	(
Capital Reserve Fund - §1431	0	
Capital Projects Fund – Other	125,000	72,000
Debt Service Fund	0	(
Enterprise Fund (Food Service, Child Care)	0	(
Internal Service Fund	590,000	1,00
Fiduciary Trust Fund (Investment, Pension)	0	1
Agency Fund	0	I
Total Cash and Short-Term Investments	5,210,000	4,568,00
G-TERM INVESTMENTS		
General Fund	0	
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	
Other Comptroller-Approved Special Revenue Fund	0	
Capital Projects Fund		
Capital Reserve Fund - §690	16,853,510	6,853,51
Capital Reserve Fund - §1431	0	
Capital Projects Fund – Other	0	
Debt Service Fund	0	
Enterprise Fund (Food Service, Child Care)	0	
Internal Service Fund	0	
Fiduciary Trust Fund (Investment, Pension)	0	
Agency Fund	0	
Total Long-Term Investments	16,853,510	6,853,51
TOTAL CASH AND INVESTMENTS	22,063,510	11,421,51

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	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	45,801,467	43,857,679
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	45,801,467	43,857,679
SHORT-TERM PAYABLES		
General Fund	179,000	179,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	179,000	179,000
TOTAL INDEBTEDNESS	45,980,467	44,036,679

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance Explanation: Assigned to future debt service payments	2,710,000
0850	Estimated Ending Unassigned Fund Balance Explanation: Less than 8% of fund balance	1,285,000
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	3,995,000
5900	Budgetary Reserve	500,000
	Explanation: Unfunded budgetary reserve	
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	4,495,000
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0