


PDE-2028 - FINAL GENERAL FUND BUDGET  
Fiscal Year 07/01/2014 - 06/30/2015

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/9/2014

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

6/9/14  
\_\_\_\_\_  
Date

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

6/11/14  
\_\_\_\_\_  
Date

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

6/9/14  
\_\_\_\_\_  
Date

Wade Coleman  
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Contact Person

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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

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<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	13,720,899
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	6,416,146
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>20,137,045</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	71,311,949
7000 Revenue from State Sources	15,520,271
8000 Revenue from Federal Sources	487,769
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>87,319,989</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>107,457,034</b>

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	58,907,260
6112	Interim Real Estate Taxes	150,000
6113	Public Utility Realty Tax	90,000
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	0
6150	Current Act 511 Taxes - Proportional Assessments	9,425,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,375,000
6500	Earnings on Investments	50,000
6700	Revenues from District Activities	162,503
6800	Revenue from Intermediary Sources / Pass-Through Funds	865,686
6910	Rentals	150,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	125,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	1,500
6990	Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>		<b>71,311,949</b>

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	2,354,637
7160	Tuition for Orphans and Children Placed in Private Homes	75,000
7170	School Improvement Grants	135,698
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	1,914,903
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)	1,075,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	0
7330	Health Services (Medical, Dental, Nurse, Act 25)	106,500
7340	State Property Tax Reduction Allocation	2,869,223
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	53,278
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	1,826,385
7820	State Share of Retirement Contributions	5,109,647
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>15,520,271</b>

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	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	274,058
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	93,711
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	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
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	100,000

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	20,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	487,769

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	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
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>87,319,989</b>

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Act 1 Index (current): 2.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$58,907,260
Amount of Tax Relief for Homestead Exclusions +	<u>\$2,869,223</u>
Total Approx. Tax Revenue:	\$61,776,483
Approx. Tax Levy for Tax Rate Calculation:	\$64,189,855

Total

<b>2013-14 Data</b>		
a. Assessed Value	\$3,621,463,828	\$3,621,463,828
b. Real Estate Mills	17.6500	
<b>I. 2014-15 Data</b>		
c. 2012 STEB Market Value	\$5,398,261,391	\$5,398,261,391
d. Assessed Value	\$3,636,819,008	\$3,636,819,008
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2013-14 Calculations</b>		
f. 2013-14 Tax Levy	\$63,918,837	\$63,918,837
(a * b)		
<b>2014-15 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$63,918,837	\$63,918,837
(f Total * g)		
i. Base Mills Subject to Index	17.6500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.06434%	96.06434%
k. Tax Levy Needed	\$64,189,855	\$64,189,855
(Approx. Tax Levy * g)		
III. I. 2014-15 Real Estate Tax Rate	17.6500	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$64,189,855	\$64,189,855
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$61,320,632
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$58,907,260
(n * Est. Pct. Collection)		

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Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$58,907,260	
Amount of Tax Relief for Homestead Exclusions +	<u>\$2,869,223</u>	
<b>Total Approx. Tax Revenue:</b>	<b>\$61,776,483</b>	
Approx. Tax Levy for Tax Rate Calculation:	\$64,189,855	
	Montgomery	<b>Total</b>

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<b>Index Maximums</b>		
p.	Maximum Mills Based On Index (i * (1 + Index))	18.0206
q.	Mills In Excess of Index if (l > p), (l - p)	0.0000
r.	Maximum Tax Levy Based On Index (p / 1000) * d	\$65,537,661
IV.	s. Millage Rate within Index? (If l > p Then No)	Yes
t.	Tax Levy In Excess of Index if (m > r), (m - r)	\$0
u.	Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

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<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$17,592	
Number of Homestead/Farmstead Properties	9,239	9,239
V. Median Assessed Value of Homestead Properties		<b>\$205,670</b>

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Act 1 Index (current): 2.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$58,907,260
Amount of Tax Relief for Homestead Exclusions +	<u>\$2,869,223</u>
Total Approx. Tax Revenue:	\$61,776,483
Approx. Tax Levy for Tax Rate Calculation:	\$64,189,855
	Montgomery

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,869,223	Lowering RE Tax Rate	\$0	\$2,869,223
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$2,869,223</u>

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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	3,636,819,008	17.6500	64,189,855			96.06434%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	<u>3,636,819,008</u>		<u>64,189,855</u>	- <u>2,869,223</u>	= <u>61,320,632</u>	<u>96.06434%</u>	= <u>58,907,260</u>
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$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			0	0

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%	16,200,000	8,100,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	2,650,000	1,325,000
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			<u>18,850,000</u>	<u>9,425,000</u>
Total Act 511, Current Taxes				<u>9,425,000</u>

Act 511 Tax Limit	→	<u>5,398,261,391</u>	X	<u>12</u>	<u>64,779,137</u>
		Market Value		Mills	(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2013-2014 (Rebalanced)	2014-2015				2013-2014 (Rebalanced)	2014-2015		
6111	<u>Current Real Estate Taxes</u>									
	Montgomery County	17.6500	17.6500	0.00%	Yes	2.1%				
6120	Per Capita Taxes, Section 679									
	<u>Act 1 EIT/PIT</u>									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	<u>Act 511 Flat Rate Taxes</u>									
6141	Per Capita Taxes, Act 511									
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									
	<u>Act 511 Proportional Rate Taxes</u>									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.1%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.1%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

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<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	41,476,733	
1200	Special Programs - Elementary/Secondary	15,202,482	
1300	Vocational Education	497,827	
1400	Other Instructional Programs - Elementary/Secondary	461,868	
1500	Nonpublic School Programs	10,000	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>57,648,910</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	3,200,073	
2200	Support Services - Instructional Staff	2,525,812	
2300	Support Services - Administration	4,871,784	
2400	Support Services - Pupil Health	1,050,271	
2500	Support Services - Business	752,636	
2600	Operation & Maintenance of Plant Services	7,285,595	
2700	Student Transportation Services	5,711,535	
2800	Support Services - Central	823,156	
2900	Other Support Services	76,580	
	<b>Total 2000 Support Services</b>	<b>26,297,442</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,591,880	
3300	Community Services	124,500	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,716,380</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>85,662,732</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	1,157,257	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	500,000	
	<b>Total Other Financing Uses</b>		<b>1,657,257</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>87,319,989</b>
	Appropriation of Prior Year Fund Balance		0
	<b>Total Appropriations</b>		<b>87,319,989</b>
	Ending Committed, Assigned and Unassigned Fund Balance		20,137,045

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	26,576,160
200	Personnel Services-Employee Benefits	12,293,126
300	Purchased Professional & Technical Services	294,108
400	Purchased Property Services	55,097
500	Other Purchased Services	322,520
600	Supplies	1,124,026
700	Property	780,296
800	Other Objects	31,400
	Total Regular Programs - Elementary/Secondary	41,476,733
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,079,117
200	Personnel Services-Employee Benefits	4,101,821
300	Purchased Professional & Technical Services	869,364
400	Purchased Property Services	1,000
500	Other Purchased Services	2,006,462
600	Supplies	142,215
700	Property	0
800	Other Objects	2,503
	Total Special Programs - Elementary/Secondary	15,202,482
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	497,827
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	497,827
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	76,037
200	Personnel Services-Employee Benefits	22,651
300	Purchased Professional & Technical Services	40,750
400	Purchased Property Services	0
500	Other Purchased Services	320,330
600	Supplies	2,100
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	461,868

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	10,000
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	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	57,648,910

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,078,034
200	Personnel Services-Employee Benefits	1,049,759
300	Purchased Professional & Technical Services	26,990
400	Purchased Property Services	400
500	Other Purchased Services	19,880
600	Supplies	23,350
700	Property	0
800	Other Objects	1,660
	Total Support Services - Pupil Personnel	3,200,073
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,537,683
200	Personnel Services-Employee Benefits	883,821
300	Purchased Professional & Technical Services	27,630
400	Purchased Property Services	0
500	Other Purchased Services	7,800
600	Supplies	61,728
700	Property	5,000
800	Other Objects	2,150
	Total Support Services - Instructional Staff	2,525,812
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,875,505
200	Personnel Services-Employee Benefits	1,200,231
300	Purchased Professional & Technical Services	580,460
400	Purchased Property Services	1,000
500	Other Purchased Services	130,066
600	Supplies	36,620
700	Property	9,000
800	Other Objects	38,902
	Total Support Services - Administration	4,871,784
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	633,591
200	Personnel Services-Employee Benefits	376,220
300	Purchased Professional & Technical Services	5,109
400	Purchased Property Services	3,530
500	Other Purchased Services	8,295
600	Supplies	11,698
700	Property	9,953
800	Other Objects	1,875
	Total Support Services - Pupil Health	1,050,271

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	473,476
200	Personnel Services-Employee Benefits	196,597
300	Purchased Professional & Technical Services	20,483
400	Purchased Property Services	4,380
500	Other Purchased Services	46,200
600	Supplies	10,100
700	Property	0
800	Other Objects	1,400
	Total Support Services - Business	752,636
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,906,581
200	Personnel Services-Employee Benefits	1,697,727
300	Purchased Professional & Technical Services	81,962
400	Purchased Property Services	1,718,675
500	Other Purchased Services	230,700
600	Supplies	621,100
700	Property	20,300
800	Other Objects	8,550
	Total Operation & Maintenance of Plant Services	7,285,595
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,588,648
200	Personnel Services-Employee Benefits	1,091,047
300	Purchased Professional & Technical Services	8,300
400	Purchased Property Services	22,450
500	Other Purchased Services	2,467,464
600	Supplies	533,150
700	Property	0
800	Other Objects	476
	Total Student Transportation Services	5,711,535
2800	Support Services - Central	
100	Personnel Services-Salaries	425,980
200	Personnel Services-Employee Benefits	216,520
300	Purchased Professional & Technical Services	178,106
400	Purchased Property Services	0
500	Other Purchased Services	1,900
600	Supplies	300
700	Property	0
800	Other Objects	350
	Total Support Services - Central	823,156

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<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	76,580	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	76,580	
	<b>Total Support Services</b>		<b>26,297,442</b>
3000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>		
3100	Food Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Food Services	0	
3200	Student Activities		
100	Personnel Services-Salaries	1,015,553	
200	Personnel Services-Employee Benefits	314,560	
300	Purchased Professional & Technical Services	93,977	
400	Purchased Property Services	16,600	
500	Other Purchased Services	42,888	
600	Supplies	87,567	
700	Property	0	
800	Other Objects	20,735	
	Total Student Activities	1,591,880	

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<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	116,000
400	Purchased Property Services	0
500	Other Purchased Services	8,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	124,500
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	<b>Total Operation of Non-instructional Services</b>	<b>1,716,380</b>
4000	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	69,965
900	Other Uses of Funds	1,087,292
	Total Debt Service	1,157,257
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

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<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	
5900	Budgetary Reserve		
800	Other Objects	500,000	
	Total Budgetary Reserve	500,000	
	Total Other Expenditures and Financing Uses	1,657,257	
<b>TOTAL EXPENDITURES</b>			<b>87,319,989</b>

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	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	9,733,890	8,750,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	130,000	130,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	6,119,488	4,119,488
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	7,000	5,500
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	50,000	50,000
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b><u>16,040,378</u></b>	<b><u>13,054,988</u></b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
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
<b>Total Long-Term Investments</b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b><u>16,040,378</u></b>	<b><u>13,054,988</u></b>

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	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	0	4,147,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	2,482,798	2,682,798
Authority Lease Obligations	1,713,808	1,639,031
TOTAL LONG-TERM INDEBTEDNESS	4,196,606	8,468,829
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>4,196,606</u></b>	<b><u>8,468,829</u></b>

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Budgetary Reserve, Compensated Absences, Future Retirement Rate Increases, and Special Education</i>	14,226,478
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Prudent Budgeting</i>	5,910,567
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>20,137,045</b>
5900	Budgetary Reserve <i>Explanation: Prudent Budgeting</i>	500,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>20,637,045</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>

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