

**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: 6/25/2014



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Wayne Gehris  
Contact Person

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E-mail Address

7-9-14

Date

7-9-14

Date

7-9-14

Date

(484) 258-7053

Telephone Extension

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

<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	0
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	17,445,859
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>17,445,859</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	36,888,802
7000 Revenue from State Sources	162,981,529
8000 Revenue from Federal Sources	20,851,868
9000 Other Financing Sources	5,085,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>225,817,199</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>243,263,058</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	18,400,136
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	43,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	107,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	141,000
6130	Taxpayer Relief Taxes - Proportional Assessments	7,500,000
6140	Current Act 511 Taxes - Flat Rate Assessments	1,350,000
6150	Current Act 511 Taxes - Proportional Assessments	3,800,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,100,000
6500	Earnings on Investments	150,000
6700	Revenues from District Activities	116,200
6800	Revenue from Intermediary Sources / Pass-Through Funds	2,890,634
6910	Rentals	102,500
6920	Contributions/Donations/Grants From Private Sources	2,500
6940	Tuition from Patrons	25,000
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	170,832
<b>REVENUE FROM LOCAL SOURCES</b>		<b>36,898,802</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	117,615,435
7160	Tuition for Orphans and Children Placed in Private Homes	400,000
7170	School Improvement Grants	4,148,137
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	9,400,000
7272	Early Intervention	0
7280	Adult Literacy	175,000
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,398,001
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,639,222
7330	Health Services (Medical, Dental, Nurse, Act 25)	350,000
7340	State Property Tax Reduction Allocation	3,671,036
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	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	4,929,766
7820	State Share of Retirement Contributions	15,254,932
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>162,981,529</b>

FUNCTION	DESCRIPTION	Amounts
<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. Achvmt. of the Disadvantaged	17,996,516
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	1,214,862
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	890,490
8517	NCLB, Title IV - 21st Century Schools	500,000
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	250,000
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>20,851,868</b>

<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	4,000,000
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	1,085,000
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>5,085,000</b>

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** 225,817,199

Index (current): 3.4%  
 Calculation Method:  
 approx. Tax Revenue from RE Taxes: \$18,400,136  
 Amount of Tax Relief for Homestead Exclusions: + \$3,671,036  
 Total Approx. Tax Revenue: \$22,071,172  
 Approx. Tax Levy for Tax Rate Calculation: \$24,476,538

	Rate	Total
<b>2013-14 Data</b>		
a. Assessed Value	\$1,416,816,100	\$1,416,816,100
b. Real Estate Mills	16.9200	
<b>I. 2014-15 Data</b>		
c. 2012 STEB Market Value	\$1,556,208,126	\$1,556,208,126
d. Assessed Value	\$1,405,889,600	\$1,405,889,600
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2013-14 Calculations**  
 f. 2013-14 Tax Levy (a \* b) \$23,972,528

**2014-15 Calculations**  
 II. g. Percent of Total Market Value 100.00000%  
 h. Rebalanced 2013-14 Tax Levy (f Total \* g) \$23,972,528

i. Base Mills Subject to Index 16.9200  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage 88.43880%  
 k. Tax Levy Needed (Approx. Tax Levy \* g) \$24,476,538

III. I. 2014-15 Real Estate Tax Rate 17.4100  
 (k / d \* 1000)

m. Tax Levy Generated by Mills (l / 1000 \* d) \$24,476,538

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

o. Net Tax Revenue Generated By Mills (n \* Est. Pct. Collection) \$18,400,136

Act 1 Index (current): 3.4%	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	\$18,400,136
Amount of Tax Relief for Homestead Exclusions: +	<u>\$3,671,036</u>
Total Approx. Tax Revenue:	\$22,071,172
Approx. Tax Levy for Tax Rate Calculation:	\$24,476,538

	Rate	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	17.4952	
q. Mills In Excess of Index if ( $l > p$ ), ( $l - p$ )	0.0000	0.0000
r. Maximum Tax Levy Based On Index ( $p / 1000$ ) * d)	\$24,596.320	\$24,596,320
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	\$0
u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

<b>Information Related to Property Tax Relief</b>	
Assessed Value Exclusion per Homestead	\$20,400
Number of Homestead/Farmstead Properties	9,480



Act 1 Index (current): 3.4%  
 Calculation Method:  
 Rate  
 approx. Tax Revenue from RE Taxes: \$18,400,136  
 amount of Tax Relief for Homestead Exclusions: + \$3,671,036  
 total Approx. Tax Revenue: \$22,071,172  
 approx. Tax Levy for Tax Rate Calculation: \$24,476,538  
 Berks

	Total
V. Median Assessed Value of Homestead Properties	\$40,800
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,671,036
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0
Amount of Tax Relief from State/Local Sources	\$3,671,036
Lowering RE Tax Rate	\$0
Lowering RE Tax Rate	\$0
	\$3,671,036
	\$0
	\$3,671,036

CODE

6111	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Real Estate 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
		Berks	1,405,889,600	17.4100	17,4100	17.4100	24,476,538			88.43880%	
			0				0			0.00000%	
			0				0			0.00000%	
			0				0			0.00000%	
		Totals:	1,405,889,600				24,476,538	3,671,036	20,805,502	88.43880%	18,400,136
											Estimated Revenue
											141,000

6120 Per Capita Taxes, Section 679

6130	Taxpayer Relief Taxes - Proportional Assessments	Rate	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6131	Earned Income Taxes, Act 1	1.00%	1.00%	0.00%	7,500,000	7,500,000
6132	Personal Income Taxes, Act 1	0.00%	0.00%	0.00%	0	0

6140 Current Act 511 Taxes - Flat Rate Assessments

6141	Per Capita Taxes, Act 511	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	100,000	100,000
6144	Trailer Taxes	\$0.00	\$0.00	0	0
6145	Business Privilege Taxes - Flat Rate	\$1.50	\$0.00	1,250,000	1,250,000
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			1,350,000	1,350,000

6150 Current Act 511 Taxes - Proportional Assessments

6151	Earned Income Taxes, Act 511	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6152 <td>Occupation Taxes - Proportional Rate</td> <td>0.50%</td> <td>0.00%</td> <td>3,500,000</td> <td>3,500,000</td>	Occupation Taxes - Proportional Rate	0.50%	0.00%	3,500,000	3,500,000
6153 <td>Real Estate Transfer Taxes</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Real Estate Transfer Taxes	0	0	0	0
6154 <td>Amusement Taxes</td> <td>0.50%</td> <td>0.00%</td> <td>300,000</td> <td>300,000</td>	Amusement Taxes	0.50%	0.00%	300,000	300,000
6155 <td>Business Privilege Taxes - Proportional Rate</td> <td>0.00%</td> <td>0.00%</td> <td>0</td> <td>0</td>	Business Privilege Taxes - Proportional Rate	0.00%	0.00%	0	0
6156 <td>Mechanical Device Taxes - Percentage</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Mechanical Device Taxes - Percentage	0	0	0	0
6157 <td>Mercantile Taxes</td> <td>0.00%</td> <td>0.00%</td> <td>0</td> <td>0</td>	Mercantile Taxes	0.00%	0.00%	0	0
6159 <td>Other Proportional Assessments</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			3,800,000	3,800,000

**Total Act 511, Current Taxes**

Act 511 Tax Limit	→	1,556,208,126	X	12	Mills
		Market Value			
					(511 Limit)
					18,674,498
					5,150,000
					3,800,000





ITEM		AMOUNTS
1000	Instruction	
1100	Regular Programs - Elementary/Secondary	92,813,448
1200	Special Programs - Elementary/Secondary	34,801,478
1300	Vocational Education	5,189,238
1400	Other Instructional Programs - Elementary/Secondary	951,970
1500	Nonpublic School Programs	349,268
1600	Adult Education Programs	182,868
1700	Higher Education Programs	0
1800	Pre-Kindergarten	1,755,149
	<b>Total 1000 Instruction</b>	<b>136,043,419</b>
2000	Support Services	
2100	Support Services - Pupil Personnel	7,309,266
2200	Support Services - Instructional Staff	4,347,051
2300	Support Services - Administration	16,094,372
2400	Support Services - Pupil Health	2,884,789
2500	Support Services - Business	1,552,738
2600	Operation & Maintenance of Plant Services	20,435,047
2700	Student Transportation Services	5,554,510
2800	Support Services - Central	5,803,481
2900	Other Support Services	268,078
	<b>Total 2000 Support Services</b>	<b>64,249,332</b>
3000	Operation of Non-instructional Services	
3100	Food Services	0
3200	Student Activities	1,632,540
3300	Community Services	1,138,168
3400	Scholarships and Awards	0
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>2,770,708</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>203,063,459</b>
5000	Other Expenditures and Financing Uses	
5100	Debt Service	23,762,912
5200	Interfund Transfers - Out	0
5300	Transfers Involving Component Units	0
5900	Budgetary Reserve	0
	<b>Total Other Financing Uses</b>	<b>23,762,912</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>226,826,371</b>
	Appropriation of Prior Year Fund Balance	0
	<b>Total Appropriations</b>	<b>226,826,371</b>
	Ending Committed, Assigned and Unassigned Fund Balance	16,436,687

Function-Object	Description	Amounts
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	48,409,009
200	Personnel Services-Employee Benefits	26,985,380
300	Purchased Professional & Technical Services	6,427,055
400	Purchased Property Services	18,938
500	Other Purchased Services	9,407,887
600	Supplies	1,358,631
700	Property	205,898
800	Other Objects	650
	<b>Total Regular Programs - Elementary/Secondary</b>	<b>92,813,448</b>
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,822,078
200	Personnel Services-Employee Benefits	9,180,922
300	Purchased Professional & Technical Services	4,328,590
400	Purchased Property Services	0
500	Other Purchased Services	7,403,005
600	Supplies	60,832
700	Property	6,051
800	Other Objects	0
	<b>Total Special Programs - Elementary/Secondary</b>	<b>34,801,478</b>
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	5,189,238
600	Supplies	0
700	Property	0
800	Other Objects	0
	<b>Total Vocational Education</b>	<b>5,189,238</b>
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	180,159
200	Personnel Services-Employee Benefits	68,815
300	Purchased Professional & Technical Services	428,172
400	Purchased Property Services	0
500	Other Purchased Services	251,700
600	Supplies	23,124
700	Property	0
800	Other Objects	0
	<b>Total Other Instructional Programs - Elementary/Secondary</b>	<b>951,970</b>

<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	349,268
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	349,268
1600	Adult Education Programs	
100	Personnel Services-Salaries	140,238
200	Personnel Services-Employee Benefits	42,590
300	Purchased Professional & Technical Services	40
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	182,868
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	1,054,909
200	Personnel Services-Employee Benefits	686,986
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	7,000
500	Other Purchased Services	1,829
600	Supplies	4,425
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	1,755,149
	<b>Total Instruction</b>	<b>136,043,419</b>

<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	4,556,553
200	Personnel Services-Employee Benefits	2,369,563
300	Purchased Professional & Technical Services	315,795
400	Purchased Property Services	0
500	Other Purchased Services	56,950
600	Supplies	10,405
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	7,309,266
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,088,861
200	Personnel Services-Employee Benefits	1,228,024
300	Purchased Professional & Technical Services	233,931
400	Purchased Property Services	25,620
500	Other Purchased Services	56,815
600	Supplies	706,362
700	Property	6,010
800	Other Objects	1,428
	Total Support Services - Instructional Staff	4,347,051
2300	Support Services - Administration	
100	Personnel Services-Salaries	5,840,096
200	Personnel Services-Employee Benefits	9,059,815
300	Purchased Professional & Technical Services	359,500
400	Purchased Property Services	236,343
500	Other Purchased Services	273,388
600	Supplies	94,395
700	Property	6,798
800	Other Objects	224,037
	Total Support Services - Administration	16,094,372
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,500,654
200	Personnel Services-Employee Benefits	818,873
300	Purchased Professional & Technical Services	511,420
400	Purchased Property Services	0
500	Other Purchased Services	1,942
600	Supplies	47,900
700	Property	4,000
800	Other Objects	0
	Total Support Services - Pupil Health	2,884,789



Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	751,138
200	Personnel Services-Employee Benefits	411,045
300	Purchased Professional & Technical Services	174,500
400	Purchased Property Services	47,000
500	Other Purchased Services	41,055
600	Supplies	103,000
700	Property	3,500
800	Other Objects	21,500
	<b>Total Support Services - Business</b>	<b>1,552,738</b>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	7,496,888
200	Personnel Services-Employee Benefits	5,240,511
300	Purchased Professional & Technical Services	295,023
400	Purchased Property Services	4,237,736
500	Other Purchased Services	362,290
600	Supplies	2,454,871
700	Property	345,000
800	Other Objects	2,728
	<b>Total Operation &amp; Maintenance of Plant Services</b>	<b>20,435,047</b>
2700	Student Transportation Services	
100	Personnel Services-Salaries	85,961
200	Personnel Services-Employee Benefits	54,299
300	Purchased Professional & Technical Services	275,000
400	Purchased Property Services	0
500	Other Purchased Services	5,131,850
600	Supplies	7,400
700	Property	0
800	Other Objects	0
	<b>Total Student Transportation Services</b>	<b>5,554,510</b>
2800	Support Services - Central	
100	Personnel Services-Salaries	1,345,651
200	Personnel Services-Employee Benefits	732,282
300	Purchased Professional & Technical Services	1,751,335
400	Purchased Property Services	98,600
500	Other Purchased Services	968,460
600	Supplies	819,353
700	Property	78,000
800	Other Objects	9,800
	<b>Total Support Services - Central</b>	<b>5,803,481</b>

Function-Object	Description	Amounts
2900	Other Support Services	
100	Personnel Services-Salaries	118,259
200	Personnel Services-Employee Benefits	78,222
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	71,597
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	268,078
	<b>Total Support Services</b>	<b>64,249,332</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	594,270
200	Personnel Services-Employee Benefits	250,554
300	Purchased Professional & Technical Services	177,199
400	Purchased Property Services	24,712
500	Other Purchased Services	348,729
600	Supplies	158,296
700	Property	42,840
800	Other Objects	35,940
	Total Student Activities	1,632,540

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	413,998
200	Personnel Services-Employee Benefits	426,297
300	Purchased Professional & Technical Services	15,425
400	Purchased Property Services	0
500	Other Purchased Services	137,383
600	Supplies	145,065
700	Property	0
800	Other Objects	0
	Total Community Services	1,138,168
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>2,770,708</b>
4000	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
	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>	
	Debt Service	
5100	Debt Service	
800	Other Objects	12,867,912
900	Other Uses of Funds	10,895,000
	Total Debt Service	23,762,912
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<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	0
	Total Budgetary Reserve	0
	<b>Total Other Expenditures and Financing Uses</b>	<b>23,762,912</b>
	<b>TOTAL EXPENDITURES</b>	<b>226,826,371</b>

**CASH AND SHORT-TERM INVESTMENTS**

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
General Fund	34,700,000	36,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	95,000	95,000
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	47,500,000	9,500,000
Capital Projects Fund -- Other	0	0
Debt Service Fund	3,500,000	3,500,000
Enterprise Fund (Food Service, Child Care)	5,750,000	5,750,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>91,545,000</b>	<b>54,845,000</b>

**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
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>91,545,000</b>	<b>54,845,000</b>

	<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	315,192,014	304,297,014
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	2,700,000	2,700,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	317,892,014	306,997,014
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	19,000,000	20,000,000
Other Funds	5,000,000	5,000,000
TOTAL SHORT-TERM PAYABLES	24,000,000	25,000,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>341,892,014</u></b>	<b><u>331,997,014</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Approximately \$7,000,000 of this amount will be allocated to reserves for capital project and health insurance costs.</i>	16,436,687
	<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>16,436,687</b>
5900	Budgetary Reserve	0
	<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>16,436,687</b>
	<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>	<b>0</b>