

LEA Name: North Penn SD

Class: 2

AUN Number: 123465702

County: Montgomery

**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: 6/19/2014

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Brian Pawling

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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

<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	13,406,000
2 Estimated Beginning Fund Balance - Assigned	2,700,000
3 Estimated Beginning Fund Balance - Unassigned	20,687,222
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>36,793,222</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	176,145,807
7000 Revenue from State Sources	41,446,400
8000 Revenue from Federal Sources	5,485,717
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>223,077,924</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>259,871,146</b>

2014-2015 Final General Fund Budget (PDE-2028)

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	154,472,434
6112	Interim Real Estate Taxes	1,485,434
6113	Public Utility Realty Tax	205,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	210
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	16,100,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,850,000
6500	Earnings on Investments	225,000
6700	Revenues from District Activities	262,379
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	70,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	157,850
6960	Services Provided Other Local Governmental Units / LEAs	20,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	297,500
<b>REVENUE FROM LOCAL SOURCES</b>		<b>176,145,807</b>

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,949,800
7160	Tuition for Orphans and Children Placed in Private Homes	350,000
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	6,276,525
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)	2,929,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	529,800
7330	Health Services (Medical, Dental, Nurse, Act 25)	270,000
7340	State Property Tax Reduction Allocation	4,886,160
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	229,898
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	540,984
7810	State Share of Social Security and Medicare Taxes	4,409,083
7820	State Share of Retirement Contributions	12,075,150
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>41,446,400</b>

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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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	70,975
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	2,363,814
8513	IDEA, Section 619	10,605
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	1,982,368
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	304,518
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	117,087
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)	625,000

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	11,350
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>5,485,717</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	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>223,077,924</b>

Act 1 Index (current): 2.1%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$154,472,871

Amount of Tax Relief for Homestead Exclusions +

\$4,886,160

Total Approx. Tax Revenue:

\$159,359,031

Approx. Tax Levy for Tax Rate Calculation:

\$164,961,674

Bucks

Montgomery

Total

	Bucks	Montgomery	Total
<b>2013-14 Data</b>			
a. Assessed Value	\$2,267,310	\$6,986,634,330	\$6,988,901,640
b. Real Estate Mills	122.7997	22.7049	
<b>I. 2014-15 Data</b>			
c. 2012 STEB Market Value	\$17,767,108	\$10,241,141,042	\$10,258,908,150
d. Assessed Value	\$2,278,677	\$7,103,625,000	\$7,105,903,677
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2013-14 Calculations</b>			
f. 2013-14 Tax Levy (a * b)	\$278,425	\$158,630,834	\$158,909,259
<b>2014-15 Calculations</b>			
II. g. Percent of Total Market Value	0.17319%	99.82681%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$275,215	\$158,634,044	\$158,909,259
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	122.7997	22.7053	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$285,697	\$164,675,977	\$164,961,674
III. I. 2014-15 Real Estate Tax Rate (k / d * 1000)	<b>125.3784</b>	<b>23.1819</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$285,697	\$164,675,524	\$164,961,221
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$160,075,061
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$154,472,434



Act 1 Index (current): 2.1%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$154,472,871

Amount of Tax Relief for Homestead Exclusions +

\$4,886,160

Total Approx. Tax Revenue:

\$159,359,031

Approx. Tax Levy for Tax Rate Calculation:

\$164,961,674

Bucks

Montgomery

Total

	Bucks	Montgomery	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	125.3784	23.1821	
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	\$285,697	\$164,676,945	\$164,962,642
IV. 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**

Assessed Value Exclusion per Homestead	\$1,549	\$8,383	
Number of Homestead/Farmstead Properties	41	25,096	25,137
V. Median Assessed Value of Homestead Properties			\$147,455

Act 1 Index (current): 2.1%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 4  
 Approx. Tax Revenue from RE Taxes: \$154,472,871  
 Amount of Tax Relief for Homestead Exclusions + \$4,886,160  
 Total Approx. Tax Revenue: \$159,359,031  
 Approx. Tax Levy for Tax Rate Calculation: \$164,961,674

Section 672.1 Method Choice: (a)(1)

Bucks

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,886,160	Lowering RE Tax Rate	\$0	\$4,886,160
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$4,886,160</u>

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bucks	2,278,677	125.3784	285,697			96.50000%	
Montgomery	7,103,625,000	23.1819	164,675,524			96.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	7,105,903,677		164,961,221	- 4,886,160	= 160,075,061	96.50000%	= 154,472,434
				Rate			Estimated Revenue
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%	278,000,000	13,900,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	4,400,000,000	2,200,000
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			4,678,000,000	16,100,000

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	10,258,908,150	X	12	123,106,898
		Market Value		Mills	(511 Limit)





<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	102,000,753	
1200	Special Programs - Elementary/Secondary	37,886,937	
1300	Vocational Education	3,725,500	
1400	Other Instructional Programs - Elementary/Secondary	333,757	
1500	Nonpublic School Programs	11,700	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	111,035	
	<b>Total 1000 Instruction</b>	<b>144,069,682</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	8,235,292	
2200	Support Services - Instructional Staff	6,178,828	
2300	Support Services - Administration	12,815,160	
2400	Support Services - Pupil Health	2,629,874	
2500	Support Services - Business	3,112,399	
2600	Operation & Maintenance of Plant Services	15,154,134	
2700	Student Transportation Services	14,760,259	
2800	Support Services - Central	1,798,027	
2900	Other Support Services	388,768	
	<b>Total 2000 Support Services</b>	<b>65,072,741</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	2,475,501	
3300	Community Services	69,557	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>2,545,058</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	213,500	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>213,500</b>	
	<b>Total Estimated Expenditures</b>		<b>211,900,981</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	13,985,000	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	1,150,000	
	<b>Total Other Financing Uses</b>		<b>15,135,000</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>227,035,981</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>227,035,981</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>32,835,165</b>

<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	63,857,561
200	Personnel Services-Employee Benefits	29,779,171
300	Purchased Professional & Technical Services	585,702
400	Purchased Property Services	58,213
500	Other Purchased Services	2,861,806
600	Supplies	3,189,463
700	Property	1,151,381
800	Other Objects	517,456
	Total Regular Programs - Elementary/Secondary	102,000,753
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	18,476,879
200	Personnel Services-Employee Benefits	10,803,770
300	Purchased Professional & Technical Services	5,916,211
400	Purchased Property Services	1,000
500	Other Purchased Services	2,424,925
600	Supplies	254,152
700	Property	10,000
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	37,886,937
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	3,407,880
600	Supplies	0
700	Property	0
800	Other Objects	317,620
	Total Vocational Education	3,725,500
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	25,000
200	Personnel Services-Employee Benefits	13,457
300	Purchased Professional & Technical Services	290,000
400	Purchased Property Services	0
500	Other Purchased Services	5,000
600	Supplies	300
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	333,757

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	10,000
200	Personnel Services-Employee Benefits	1,700
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	11,700
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	5,314
200	Personnel Services-Employee Benefits	2,582
300	Purchased Professional & Technical Services	59,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	44,139
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	111,035
<b>Total Instruction</b>		<b>144,069,682</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	5,516,312
200	Personnel Services-Employee Benefits	2,645,660
300	Purchased Professional & Technical Services	4,500
400	Purchased Property Services	0
500	Other Purchased Services	3,950
600	Supplies	64,630
700	Property	0
800	Other Objects	240
	Total Support Services - Pupil Personnel	8,235,292
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	3,093,251
200	Personnel Services-Employee Benefits	1,592,265
300	Purchased Professional & Technical Services	517,951
400	Purchased Property Services	54,017
500	Other Purchased Services	15,930
600	Supplies	330,534
700	Property	464,000
800	Other Objects	110,880
	Total Support Services - Instructional Staff	6,178,828
2300	Support Services - Administration	
100	Personnel Services-Salaries	7,467,280
200	Personnel Services-Employee Benefits	3,716,284
300	Purchased Professional & Technical Services	952,889
400	Purchased Property Services	6,259
500	Other Purchased Services	520,502
600	Supplies	121,646
700	Property	0
800	Other Objects	30,300
	Total Support Services - Administration	12,815,160
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,635,117
200	Personnel Services-Employee Benefits	947,374
300	Purchased Professional & Technical Services	28,375
400	Purchased Property Services	1,877
500	Other Purchased Services	0
600	Supplies	16,981
700	Property	0
800	Other Objects	150
	Total Support Services - Pupil Health	2,629,874

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	1,213,970
200	Personnel Services-Employee Benefits	965,279
300	Purchased Professional & Technical Services	195,400
400	Purchased Property Services	401,700
500	Other Purchased Services	26,400
600	Supplies	176,400
700	Property	5,000
800	Other Objects	128,250
	Total Support Services - Business	3,112,399
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,496,953
200	Personnel Services-Employee Benefits	4,011,477
300	Purchased Professional & Technical Services	131,988
400	Purchased Property Services	3,177,539
500	Other Purchased Services	450,975
600	Supplies	769,240
700	Property	115,962
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	15,154,134
2700	Student Transportation Services	
100	Personnel Services-Salaries	5,468,246
200	Personnel Services-Employee Benefits	3,377,122
300	Purchased Professional & Technical Services	337,000
400	Purchased Property Services	87,500
500	Other Purchased Services	3,789,011
600	Supplies	1,400,800
700	Property	10,000
800	Other Objects	290,580
	Total Student Transportation Services	14,760,259
2800	Support Services - Central	
100	Personnel Services-Salaries	1,007,055
200	Personnel Services-Employee Benefits	529,380
300	Purchased Professional & Technical Services	111,500
400	Purchased Property Services	112,062
500	Other Purchased Services	11,200
600	Supplies	11,830
700	Property	0
800	Other Objects	15,000
	Total Support Services - Central	1,798,027

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	138,950
200	Personnel Services-Employee Benefits	44,528
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	205,290
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	388,768
<b>Total Support Services</b>		<b>65,072,741</b>
<b>3000</b>	<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	1,410,051
200	Personnel Services-Employee Benefits	426,134
300	Purchased Professional & Technical Services	224,660
400	Purchased Property Services	69,130
500	Other Purchased Services	39,575
600	Supplies	150,493
700	Property	48,633
800	Other Objects	106,825
	Total Student Activities	2,475,501

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	1,822
200	Personnel Services-Employee Benefits	435
300	Purchased Professional & Technical Services	67,000
400	Purchased Property Services	0
500	Other Purchased Services	300
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	69,557
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>2,545,058</b>
<b>4000</b>	<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	213,500
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>213,500</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	3,930,000
900	Other Uses of Funds	10,055,000
	Total Debt Service	13,985,000
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	1,150,000	
	Total Budgetary Reserve	1,150,000	
	<b>Total Other Expenditures and Financing Uses</b>	<b>15,135,000</b>	
<b>TOTAL EXPENDITURES</b>			<b>227,035,981</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	57,000,000	57,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	1,000,000	200,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	575,000	500,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	400,000	400,000
<b>Total Cash and Short-Term Investments</b>	<b>58,975,000</b>	<b>58,100,000</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>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>58,975,000</b>	<b>58,100,000</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	98,190,000	99,000,000
Lease-Purchase Obligations	1,350,000	375,000
Accumulated Compensated Absences	3,850,000	4,000,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	103,390,000	103,375,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	3,000,000	3,000,000
Other Funds	250,000	275,000
TOTAL SHORT-TERM PAYABLES	3,250,000	3,275,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>106,640,000</u></b>	<b><u>106,650,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: included future retirement rate increases and self insured benefits</i>	15,606,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: 7.27 % of budget</i>	17,229,165
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>32,835,165</b>
<b>5900</b>	<b>Budgetary Reserve</b> <i>Explanation: budgetary reserve based on a \$230,000,000 budget</i>	<b>1,150,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>33,985,165</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>