

LEA Name: Southern Lehigh SD

Class: 3

AUN Number: 121395703

County: Lehigh

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

PROPOSED VERSION

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 4/28/2014

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	11,806,066
3 Estimated Beginning Fund Balance - Unassigned	3,889,256
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	15,695,322
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	44,767,657
7000 Revenue from State Sources	11,251,314
8000 Revenue from Federal Sources	358,835
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	56,377,806
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 72,073,128

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	37,486,531
6112	Interim Real Estate Taxes	380,001
6113	Public Utility Realty Tax	53,903
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	50,000
6150	Current Act 511 Taxes - Proportional Assessments	4,475,330
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,486,109
6500	Earnings on Investments	125,000
6700	Revenues from District Activities	143,499
6800	Revenue from Intermediary Sources / Pass-Through Funds	413,490
6910	Rentals	8,182
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	69,607
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	76,005
REVENUE FROM LOCAL SOURCES		44,767,657

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	4,253,011
7160	Tuition for Orphans and Children Placed in Private Homes	60,700
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	8,320
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,145,425
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)	1,500,220
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	651,838
7330	Health Services (Medical, Dental, Nurse, Act 25)	69,797
7340	State Property Tax Reduction Allocation	0
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	57,000
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	923,004
7820	State Share of Retirement Contributions	2,581,999
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		11,251,314

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	200,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	58,835
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)	0

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	100,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	358,835

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	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 ESTIMATED REVENUES AND OTHER SOURCES		56,377,806

Act 1 Index (current): 2.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,486,531
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$37,486,531
Approx. Tax Levy for Tax Rate Calculation:	\$38,668,232
	Lehigh

		Total
<hr/>		
2013-14 Data		
a. Assessed Value	\$2,422,235,800	\$2,422,235,800
b. Real Estate Mills	15.3700	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$2,366,608,346	\$2,366,608,346
d. Assessed Value	\$2,515,825,100	\$2,515,825,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2013-14 Calculations		
f. 2013-14 Tax Levy (a * b)	\$37,229,764	\$37,229,764
2014-15 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$37,229,764	\$37,229,764
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.3700	
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Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.94400%	96.94400%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$38,668,232	\$38,668,232
I. 2014-15 Real Estate Tax Rate (k / d * 1000)	15.3700	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$38,668,232	\$38,668,232
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$38,668,232
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$37,486,531
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Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$37,486,531

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$37,486,531

Approx. Tax Levy for Tax Rate Calculation: \$38,668,232

Lehigh

Total

Index Maximums

	p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	15.6927		
	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	\$39,480,089		\$39,480,089
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

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$0		
	Number of Homestead/Farmstead Properties	0		0
V.	Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$37,486,531

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$37,486,531

Approx. Tax Levy for Tax Rate Calculation: \$38,668,232

Lehigh

Total

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

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
Lehigh	2,515,825,100	15.3700	38,668,232			96.94400%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,515,825,100		38,668,232	- 0	= 38,668,232	96.94400%	= 37,486,531
				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	\$5.00	\$0.00	50,000	50,000
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>50,000</u>	<u>50,000</u>

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%	3,925,330	3,925,330
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	550,000	550,000
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>4,475,330</u>	<u>4,475,330</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	2,366,608,346	X	12	28,399,300
		Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	23,253,537	
1200	Special Programs - Elementary/Secondary	6,077,338	
1300	Vocational Education	1,049,022	
1400	Other Instructional Programs - Elementary/Secondary	292,481	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	328,562	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	31,000,940	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,515,400	
2200	Support Services - Instructional Staff	2,227,902	
2300	Support Services - Administration	3,112,440	
2400	Support Services - Pupil Health	662,684	
2500	Support Services - Business	640,381	
2600	Operation & Maintenance of Plant Services	5,546,906	
2700	Student Transportation Services	4,421,629	
2800	Support Services - Central	1,202,148	
2900	Other Support Services	68,859	
	Total 2000 Support Services	19,398,349	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,128,996	
3300	Community Services	85,581	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,214,577	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		51,613,866
5000	Other Expenditures and Financing Uses		
5100	Debt Service	6,094,707	
5200	Interfund Transfers - Out	276,650	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	392,311	
	Total Other Financing Uses		6,763,668
	Total Estimated Expenditures and Other Financing Uses		58,377,534
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		58,377,534
	Ending Committed, Assigned and Unassigned Fund Balance		13,695,594

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,155,759
200	Personnel Services-Employee Benefits	7,454,422
300	Purchased Professional & Technical Services	26,665
400	Purchased Property Services	442,491
500	Other Purchased Services	1,253,020
600	Supplies	752,178
700	Property	151,881
800	Other Objects	17,121
	Total Regular Programs - Elementary/Secondary	23,253,537
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,852,972
200	Personnel Services-Employee Benefits	1,585,676
300	Purchased Professional & Technical Services	1,460,300
400	Purchased Property Services	500
500	Other Purchased Services	140,800
600	Supplies	33,830
700	Property	1,500
800	Other Objects	1,760
	Total Special Programs - Elementary/Secondary	6,077,338
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	1,049,022
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,049,022
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	149,900
200	Personnel Services-Employee Benefits	83,314
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	3,500
500	Other Purchased Services	55,467
600	Supplies	300
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	292,481

<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	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	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	328,562
600	Supplies	0
	Total Higher Education Programs	328,562
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		31,000,940

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	963,300
200	Personnel Services-Employee Benefits	535,400
300	Purchased Professional & Technical Services	5,360
400	Purchased Property Services	0
500	Other Purchased Services	3,050
600	Supplies	7,695
700	Property	0
800	Other Objects	595
	Total Support Services - Pupil Personnel	1,515,400
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,323,857
200	Personnel Services-Employee Benefits	742,531
300	Purchased Professional & Technical Services	45,016
400	Purchased Property Services	5,150
500	Other Purchased Services	16,797
600	Supplies	77,016
700	Property	16,200
800	Other Objects	1,335
	Total Support Services - Instructional Staff	2,227,902
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,625,933
200	Personnel Services-Employee Benefits	936,351
300	Purchased Professional & Technical Services	249,200
400	Purchased Property Services	9,050
500	Other Purchased Services	104,451
600	Supplies	67,300
700	Property	8,587
800	Other Objects	111,568
	Total Support Services - Administration	3,112,440
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	415,612
200	Personnel Services-Employee Benefits	230,996
300	Purchased Professional & Technical Services	8,799
400	Purchased Property Services	196
500	Other Purchased Services	1,086
600	Supplies	5,822
700	Property	173
800	Other Objects	0
	Total Support Services - Pupil Health	662,684

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	356,612
200	Personnel Services-Employee Benefits	201,719
300	Purchased Professional & Technical Services	35,200
400	Purchased Property Services	16,100
500	Other Purchased Services	6,550
600	Supplies	21,100
700	Property	2,500
800	Other Objects	600
	Total Support Services - Business	640,381
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,143,123
200	Personnel Services-Employee Benefits	1,193,383
300	Purchased Professional & Technical Services	210,000
400	Purchased Property Services	719,300
500	Other Purchased Services	151,100
600	Supplies	1,030,000
700	Property	94,000
800	Other Objects	6,000
	Total Operation & Maintenance of Plant Services	5,546,906
2700	Student Transportation Services	
100	Personnel Services-Salaries	71,265
200	Personnel Services-Employee Benefits	40,448
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	0
500	Other Purchased Services	4,300,716
600	Supplies	6,200
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	4,421,629
2800	Support Services - Central	
100	Personnel Services-Salaries	488,632
200	Personnel Services-Employee Benefits	274,593
300	Purchased Professional & Technical Services	103,210
400	Purchased Property Services	19,350
500	Other Purchased Services	93,660
600	Supplies	134,953
700	Property	79,000
800	Other Objects	8,750
	Total Support Services - Central	1,202,148

<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	68,859
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	68,859
Total Support Services		19,398,349
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	570,781
200	Personnel Services-Employee Benefits	224,467
300	Purchased Professional & Technical Services	69,090
400	Purchased Property Services	40,100
500	Other Purchased Services	102,050
600	Supplies	87,494
700	Property	3,750
800	Other Objects	31,264
	Total Student Activities	1,128,996

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	13,099
200	Personnel Services-Employee Benefits	3,877
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	2,500
500	Other Purchased Services	0
600	Supplies	605
700	Property	1,000
800	Other Objects	64,500
	Total Community Services	85,581
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	1,214,577
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	2,297,965
900	Other Uses of Funds	3,796,742
	Total Debt Service	6,094,707
5200	Interfund Transfers - Out	
900	Other Uses of Funds	276,650
	Total Interfund Transfers - Out	276,650

<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	392,311
	Total Budgetary Reserve	392,311
	Total Other Expenditures and Financing Uses	6,763,668
TOTAL EXPENDITURES		58,377,534

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	15,570,537	14,400,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	10,000	10,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	950,000	900,000
Capital Projects Fund – Other	2,000,000	1,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	100,000	100,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	400,000	40,000
Agency Fund	0	0
Total Cash and Short-Term Investments	19,030,537	16,450,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	19,030,537	16,450,000

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	82,793,033	77,014,048
Lease-Purchase Obligations	325,000	300,000
Accumulated Compensated Absences	280,000	280,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	83,398,033	77,594,048
<u>SHORT-TERM PAYABLES</u>		
General Fund	3,500,000	3,250,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	3,500,000	3,250,000
TOTAL INDEBTEDNESS	<u>86,898,033</u>	<u>80,844,048</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance Explanation: OK	9,771,304
0850	Estimated Ending Unassigned Fund Balance Explanation: OK	3,924,290
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	13,695,594
5900	Budgetary Reserve Explanation: <i>Mini-grants, Contingency, Federal Expenditures</i>	392,311
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	14,087,905
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0