LEA Name: Governor Mifflin SD | Class: 3 | AUN Number: 114063003 | County: Berks

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: 6/2/2014

President of the Board - Original Signature Required — Date: 6-2-2014

Secretary of the Board - Original Signature Required — Date: 6/2/2014

Chief School Administrator - Original Signature Required — Date: 6-2-2014

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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

5/23/2014 7:58:03 AM

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY

	ITEM	AMOUNTS	
	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	0	
3	Estimated Beginning Fund Balance - Unassigned	4,200,000	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**4,200,000**
	Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	46,441,253	
7000	Revenue from State Sources	14,812,884	
8000	Revenue from Federal Sources	767,036	
9000	Other Financing Sources	25,000	
	Total Estimated Revenues And Other Financing Sources		**62,046,173**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**66,246,173**

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	39,001,753	
6112	Interim Real Estate Taxes	59,000	
6113	Public Utility Realty Tax	55,000	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,500	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	96,000	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	228,000	
6150	Current Act 511 Taxes - Proportional Assessments	4,553,000	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,275,000	
6500	Earnings on Investments	52,000	
6700	Revenues from District Activities	165,000	
6800	Revenue from Intermediary Sources / Pass-Through Funds	680,000	
6910	Rentals	185,000	
6920	Contributions/Donations/Grants From Private Sources	0	
6940	Tuition from Patrons	0	
6960	Services Provided Other Local Governmental Units / LEAs	90,000	
6970	Services Provided Other Funds	0	
6980	Revenue From Community Service Activities	0	
6990	Refunds and Other Miscellaneous Revenue	0	
	REVENUE FROM LOCAL SOURCES		46,441,253

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	5,631,700	
7160	Tuition for Orphans and Children Placed in Private Homes	200,000	
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	1,870,000	
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)	885,000	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	959,412	
7330	Health Services (Medical, Dental, Nurse, Act 25)	85,000	
7340	State Property Tax Reduction Allocation	870,360	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	127,000	
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	1,101,919	
7820	State Share of Retirement Contributions	3,082,493	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**14,812,884**

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	482,414
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	84,622
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)	200,000

FUNCTION	DESCRIPTION	Amounts	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		**767,036**

FUNCTION	DESCRIPTION	Amounts	
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	25,000	
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		25,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			62,046,173

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Real Estate Tax Rate (RETR) Report for 2014-2015
Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Act 1 Index (current): 2.5%
Calculation Method:

		Rate
Approx. Tax Revenue from RE Taxes:		$39,001,753
Amount of Tax Relief for Homestead Exclusions	+	$870,360
Total Approx. Tax Revenue:		$39,872,113
Approx. Tax Levy for Tax Rate Calculation:		$41,709,892

		Berks	Total
	2013-14 Data		
	a. Assessed Value	$1,602,326,900	$1,602,326,900
	b. Real Estate Mills	25.3000	
I.	**2014-15 Data**		
	c. 2012 STEB Market Valu	$2,016,048,185	$2,016,048,185
	d. Assessed Value	$1,604,226,600	$1,604,226,600
	e. Assessed Value of New Constr/ Renov	$0	$0
	2013-14 Calculations		
	f. 2013-14 Tax Levy (a * b)	$40,538,871	$40,538,871
	2014-15 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2013-14 Tax Levy (f Total * g)	$40,538,871	$40,538,871
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	25.3000	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$41,709,892	$41,709,892
III.	**l. 2014-15 Real Estate Tax Rate** (k / d * 1000)	**26.0000**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$41,709,892	$41,709,892
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$40,839,532
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$39,001,753

Act 1 Index (current): 2.5%
Calculation Method:

		Rate
Approx. Tax Revenue from RE Taxes:		$39,001,753
Amount of Tax Relief for Homestead Exclusions	+	$870,360
Total Approx. Tax Revenue:		$39,872,113
Approx. Tax Levy for Tax Rate Calculation:		$41,709,892

		Berks	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	25.9325	
	q. Mills In Excess of Index if (l > p), (l - p)	0.0675	0.0675
IV.	r. Maximum Tax Levy Based On Index (p / 1000) * d)	$41,601,606	$41,601,606
	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	$108,286	$108,286
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$103,413	$103,413

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$4,285	
	Number of Homestead/Farmstead Properties	7,813	7,813
V.	Median Assessed Value of Homestead Properties		$100,900

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Approx. Tax Revenue from RE Taxes:		$39,001,753
Amount of Tax Relief for Homestead Exclusions	+	$870,360
Total Approx. Tax Revenue:		$39,872,113
Approx. Tax Levy for Tax Rate Calculation:		$41,709,892

	Berks			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$870,360	Lowering RE Tax Rate	$0	$870,360
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				$870,360

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
Berks	1,604,226,600	26.0000	41,709,892			95.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,604,226,600		41,709,892	- 870,360	40,839,532	95.50000%	39,001,753

	Rate	Estimated Revenue
6120 Per Capita Taxes, Section 679	5.00	96,000

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments				
6141	Per Capita Taxes, Act 511	$5.00	$0.00	96,000	96,000
6142	Occupation Taxes - Flat Rate	$5.00	$0.00	86,000	86,000
6143	Local Services / Occupational Privilege Taxes	$5.00	$0.00	46,000	46,000
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			228,000	228,000

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Earned Income Taxes, Act 511	0.50%	0.00%	4,185,000	4,185,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	368,000	368,000
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			4,553,000	4,553,000
	Total Act 511, Current Taxes				**4,781,000**

Act 511 Tax Limit	--->	2,016,048,185	X	12		24,192,578
		Market Value		Mills		(511 Limit)

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Comparison of Tax Rate Changes to Index (CTRI)
2013-2014 vs. 2014-2015

Tax Function	Description	Tax Rate Charged in: 2013-2014 (Rebalanced)	2014-2015	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2013-2014 (Rebalanced)	2014-2015	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks County	25.3000	26.0000	2.77%	No	2.5%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.5%				
	Act 1 EIT/PIT									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	Act 511 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511	$5.00	$5.00	0.00%	Yes	2.5%				
6142	Occupation Taxes - Flat Rate	$5.00	$5.00	0.00%	Yes	2.5%				
6143	Local Services / Occupational Privilege Tax	$5.00	$5.00	0.00%	Yes	2.5%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	Act 511 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.5%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rat									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: BUDGET SUMMARY

	ITEM	AMOUNTS			
1000	Instruction				
	1100 Regular Programs - Elementary/Secondary	25,579,317			
	1200 Special Programs - Elementary/Secondary	8,898,267			
	1300 Vocational Education	2,063,484			
	1400 Other Instructional Programs - Elementary/Secondary	301,502			
	1500 Nonpublic School Programs	0			
	1600 Adult Education Programs	0			
	1700 Higher Education Programs	0			
	1800 Pre-Kindergarten	0			
	Total 1000 Instruction	**36,842,570**			
2000	Support Services				
	2100 Support Services - Pupil Personnel	1,916,729			
	2200 Support Services - Instructional Staff	2,983,494			
	2300 Support Services - Administration	3,403,787			
	2400 Support Services - Pupil Health	466,898			
	2500 Support Services - Business	1,483,334			
	2600 Operation & Maintenance of Plant Services	5,062,921			
	2700 Student Transportation Services	2,101,000			
	2800 Support Services - Central	32,400			
	2900 Other Support Services	56,500			
	Total 2000 Support Services	**17,507,063**			
3000	Operation of Non-instructional Services				
	3100 Food Services	0			
	3200 Student Activities	1,437,538			
	3300 Community Services	226,567			
	3400 Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services	**1,664,105**			
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		**56,013,738**		
5000	Other Expenditures and Financing Uses				
	5100 Debt Service	200,000			
	5200 Interfund Transfers - Out	6,865,712			
	5300 Transfers Involving Component Units	0			
	5900 Budgetary Reserve	3,166,723			
	Total Other Financing Uses		**10,232,435**		
	Total Estimated Expenditures and Other Financing Uses			**66,246,173**	
	Appropriation of Prior Year Fund Balance			**0**	
	Total Appropriations				**66,246,173**
	Ending Committed, Assigned and Unassigned Fund Balance				**0**

Function-Object	Description	Amounts
1000	**INSTRUCTION**	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	16,091,823
200	Personnel Services-Employee Benefits	7,479,285
300	Purchased Professional & Technical Services	265,550
400	Purchased Property Services	14,100
500	Other Purchased Services	783,000
600	Supplies	804,067
700	Property	140,492
800	Other Objects	1,000
	Total Regular Programs - Elementary/Secondary	25,579,317
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,956,311
200	Personnel Services-Employee Benefits	2,013,806
300	Purchased Professional & Technical Services	932,500
400	Purchased Property Services	0
500	Other Purchased Services	1,883,500
600	Supplies	88,300
700	Property	23,850
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	8,898,267
1300	Vocational Education	
100	Personnel Services-Salaries	444,139
200	Personnel Services-Employee Benefits	245,595
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,100
500	Other Purchased Services	1,110,000
600	Supplies	28,650
700	Property	2,000
800	Other Objects	232,000
	Total Vocational Education	2,063,484
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	147,000
200	Personnel Services-Employee Benefits	44,002
300	Purchased Professional & Technical Services	95,500
400	Purchased Property Services	0
500	Other Purchased Services	15,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	301,502

Function-Object	Description	Amounts	
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	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			**36,842,570**

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,181,186
200	Personnel Services-Employee Benefits	670,008
300	Purchased Professional & Technical Services	50,000
400	Purchased Property Services	0
500	Other Purchased Services	1,000
600	Supplies	13,335
700	Property	1,200
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,916,729
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,427,723
200	Personnel Services-Employee Benefits	756,621
300	Purchased Professional & Technical Services	52,000
400	Purchased Property Services	113,000
500	Other Purchased Services	27,900
600	Supplies	272,750
700	Property	329,000
800	Other Objects	4,500
	Total Support Services - Instructional Staff	2,983,494
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,923,490
200	Personnel Services-Employee Benefits	1,061,657
300	Purchased Professional & Technical Services	154,240
400	Purchased Property Services	0
500	Other Purchased Services	178,300
600	Supplies	59,100
700	Property	0
800	Other Objects	27,000
	Total Support Services - Administration	3,403,787
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	256,532
200	Personnel Services-Employee Benefits	165,616
300	Purchased Professional & Technical Services	30,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	13,250
700	Property	1,000
800	Other Objects	0
	Total Support Services - Pupil Health	466,898

Function-Object		Description	Amounts
2500		Support Services - Business	
	100	Personnel Services-Salaries	581,627
	200	Personnel Services-Employee Benefits	393,732
	300	Purchased Professional & Technical Services	424,700
	400	Purchased Property Services	0
	500	Other Purchased Services	42,850
	600	Supplies	3,425
	700	Property	3,500
	800	Other Objects	33,500
		Total Support Services - Business	1,483,334
2600		Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	1,822,607
	200	Personnel Services-Employee Benefits	1,156,714
	300	Purchased Professional & Technical Services	0
	400	Purchased Property Services	1,133,600
	500	Other Purchased Services	235,000
	600	Supplies	623,000
	700	Property	92,000
	800	Other Objects	0
		Total Operation & Maintenance of Plant Services	5,062,921
2700		Student Transportation Services	
	100	Personnel Services-Salaries	0
	200	Personnel Services-Employee Benefits	0
	300	Purchased Professional & Technical Services	1,800,000
	400	Purchased Property Services	0
	500	Other Purchased Services	0
	600	Supplies	301,000
	700	Property	0
	800	Other Objects	0
		Total Student Transportation Services	2,101,000
2800		Support Services - Central	
	100	Personnel Services-Salaries	0
	200	Personnel Services-Employee Benefits	0
	300	Purchased Professional & Technical Services	10,000
	400	Purchased Property Services	19,000
	500	Other Purchased Services	1,400
	600	Supplies	2,000
	700	Property	0
	800	Other Objects	0
		Total Support Services - Central	32,400

Function-Object	Description	Amounts	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	56,000	
600	Supplies	500	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	56,500	
	Total Support Services		**17,507,063**
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	824,518	
200	Personnel Services-Employee Benefits	308,170	
300	Purchased Professional & Technical Services	92,500	
400	Purchased Property Services	2,800	
500	Other Purchased Services	86,800	
600	Supplies	33,750	
700	Property	75,000	
800	Other Objects	14,000	
	Total Student Activities	1,437,538	

Function-Object	Description	Amounts	
3300	Community Services		
100	Personnel Services-Salaries	151,388	
200	Personnel Services-Employee Benefits	61,779	
300	Purchased Professional & Technical Services	6,500	
400	Purchased Property Services	0	
500	Other Purchased Services	1,500	
600	Supplies	3,400	
700	Property	2,000	
800	Other Objects	0	
	Total Community Services	226,567	
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		**1,664,105**
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	200,000	
900	Other Uses of Funds	0	
	Total Debt Service	200,000	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	6,865,712	
	Total Interfund Transfers - Out	6,865,712	

Function-Object	Description	Amounts		
5300	Transfers Involving Component Units			
900	Other Uses of Funds	0		
	Total Transfers Involving Component Units	0		
5900	Budgetary Reserve			
800	Other Objects	3,166,723		
	Total Budgetary Reserve	3,166,723		
	Total Other Expenditures and Financing Uses		**10,232,435**	
TOTAL EXPENDITURES				**66,246,173**

	06/30/2014 Estimate	06/30/2015 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	9,000,000	9,300,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	5,300,000	6,000,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	400,000	400,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	**14,700,000**	**15,700,000**
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
Total Long-Term Investments	**0**	**0**
TOTAL CASH AND INVESTMENTS	**14,700,000**	**15,700,000**

	06/30/2014 Estimate	06/30/2015 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	740,000	750,000
Bonds Payable	69,895,000	66,510,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	680,000	700,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	71,315,000	67,960,000
SHORT-TERM PAYABLES		
General Fund	400,000	400,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	400,000	400,000
TOTAL INDEBTEDNESS	**71,715,000**	**68,360,000**

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	0	
0840	Estimated Ending Assigned Fund Balance	0	
0850	Estimated Ending Unassigned Fund Balance	0	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		**0**
5900	**Budgetary Reserve**		**3,166,723**
	Explanation: *Estimated budgetary reserve*		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**3,166,723**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		**0**