LEA Name: Big Spring SD **Class:** 3 **AUN Number:** 115210503 **County:** Cumberland

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	June 2, 2014 **Date**
Secretary of the Board - Original Signature Required	June 2, 2014 **Date**
Chief School Administrator - Original Signature Required	June 2, 2014 **Date**
Michael Statler **Contact Person**	(717) 776-2000 **Telephone** 2407 **Extension**
mstatler@bigspring.k12.pa.us **E-mail Address**	

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

	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	554,000	
2	Estimated Beginning Fund Balance - Assigned	2,400,000	
3	Estimated Beginning Fund Balance - Unassigned	3,551,761	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**6,505,761**
Estimated Revenues And Other Financing Sources			
6000	Revenue from Local Sources	27,378,207	
7000	Revenue from State Sources	17,019,366	
8000	Revenue from Federal Sources	571,263	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		**44,968,836**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**51,474,597**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	19,949,449	
6112	Interim Real Estate Taxes	33,000	
6113	Public Utility Realty Tax	29,336	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	24,576	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	60,832	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	97,464	
6150	Current Act 511 Taxes - Proportional Assessments	5,010,000	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,011,000	
6500	Earnings on Investments	29,000	
6700	Revenues from District Activities	74,500	
6800	Revenue from Intermediary Sources / Pass-Through Funds	634,050	
6910	Rentals	20,000	
6920	Contributions/Donations/Grants From Private Sources	0	
6940	Tuition from Patrons	375,000	
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	30,000	
	REVENUE FROM LOCAL SOURCES		**27,378,207**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	8,942,389	
7160	Tuition for Orphans and Children Placed in Private Homes	85,000	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	79,500	
7240	Driver Education - Student	0	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	1,732,918	
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)	1,580,352	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	879,647	
7330	Health Services (Medical, Dental, Nurse, Act 25)	48,000	
7340	State Property Tax Reduction Allocation	774,580	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	171,093	
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	720,516	
7820	State Share of Retirement Contributions	2,005,371	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**17,019,366**

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	447,872
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	123,391
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

FUNCTION	DESCRIPTION	Amounts	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		**571,263**

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	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			**44,968,836**

Act 1 Index (current): 2.7%
Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:		**$19,949,449**
Amount of Tax Relief for Homestead Exclusions	+	**$774,580**
Total Approx. Tax Revenue:		**$20,724,029**
Approx. Tax Levy for Tax Rate Calculation:		**$21,774,000**

		Cumberland	Total
	2013-14 Data		
	a. Assessed Value	$1,644,623,600	$1,644,623,600
	b. Real Estate Mills	12.6360	
I.	**2014-15 Data**		
	c. 2012 STEB Market Value	$1,291,515,110	$1,291,515,110
	d. Assessed Value	$1,677,878,700	$1,677,878,700
	e. Assessed Value of New Constr/ Renov	$0	$0
	2013-14 Calculations		
	f. 2013-14 Tax Levy (a * b)	$20,781,464	$20,781,464
	2014-15 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2013-14 Tax Levy (f Total * g)	$20,781,464	$20,781,464
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	12.6360	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$21,774,000	$21,774,000
III.	**l. 2014-15 Real Estate Tax Rate** (k / d * 1000)	**12.9771**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$21,774,000	$21,774,000
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$20,999,420
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$19,949,449

Act 1 Index (current): 2.7%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$19,949,449**
Amount of Tax Relief for Homestead Exclusions	+	**$774,580**
Total Approx. Tax Revenue:		**$20,724,029**
Approx. Tax Levy for Tax Rate Calculation:		**$21,774,000**

		Cumberland	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	12.9771	
	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)	$21,774,000	$21,774,000
	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 * Est. Pct. Collection)	$0	$0

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$10,078	
	Number of Homestead/Farmstead Properties	5,986	5,986
V.	Median Assessed Value of Homestead Properties		$176,700

Act 1 Index (current): 2.7%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$19,949,449**
Amount of Tax Relief for Homestead Exclusions	+	**$774,580**
Total Approx. Tax Revenue:		**$20,724,029**
Approx. Tax Levy for Tax Rate Calculation:		**$21,774,000**

	Cumberland			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$774,580	Lowering RE Tax Rate	$0	$774,580
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				$774,580

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
Cumberland	1,677,878,700	12.9771	21,774,000					95.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
Totals:	1,677,878,700		21,774,000	-	774,580	=	20,999,420	95.00000%	=	19,949,449

		Rate	Estimated Revenue
6120	Per Capita Taxes, Section 679	5.00	60,832

		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	60,832	60,832
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	$10.00	$0.00	36,632	36,632
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			97,464	97,464

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Earned Income Taxes, Act 511	1.15%	0.00%	4,500,000	4,500,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	510,000	510,000
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			5,010,000	5,010,000
	Total Act 511, Current Taxes				**5,107,464**

Act 511 Tax Limit	--->	1,291,515,110	X	12		15,498,181
		Market Value		Mills		(511 Limit)

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									
	Cumberland County	12.6360	12.9771	2.70%	Yes	2.7%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.7%				
	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	2.7%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	$10.00	$10.00	0.00%	Yes	2.7%				
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	1.150%	1.150%	0.00%	Yes	2.7%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2014-2015 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Big Spring SD	Cumberland	115210503

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to $11,999,999	12.0%
Between $12,000,000 and $12,999,999	11.5%
Between $13,000,000 and $13,999,999	11.0%
Between $14,000,000 and $14,999,999	10.5%
Between $15,000,000 and $15,999,999	10.0%
Between $16,000,000 and $16,999,999	9.5%
Between $17,000,000 and $17,999,999	9.0%
Between $18,000,000 and $18,999,999	8.5%
Greater Than or Equal to $19,000,000	8.0%

Did you raise property taxes in SY 2014-2015 (compared to 2013-2014)? Yes ☑

No ☐

If yes, see information below, taken from the 2014-2015 General Fund Budget.

Total Budgeted Expenditures	$45,485,756.00
Ending Unassigned Fund Balance	$3,034,841.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☑

No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2014

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

	ITEM		AMOUNTS			
1000	Instruction					
	1100	Regular Programs - Elementary/Secondary	18,540,596			
	1200	Special Programs - Elementary/Secondary	7,692,913			
	1300	Vocational Education	653,000			
	1400	Other Instructional Programs - Elementary/Secondary	57,786			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	0			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**26,944,295**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	1,102,214			
	2200	Support Services - Instructional Staff	1,923,772			
	2300	Support Services - Administration	2,428,885			
	2400	Support Services - Pupil Health	524,444			
	2500	Support Services - Business	410,847			
	2600	Operation & Maintenance of Plant Services	4,038,012			
	2700	Student Transportation Services	2,368,635			
	2800	Support Services - Central	215,215			
	2900	Other Support Services	28,000			
	Total 2000 Support Services		**13,040,024**			
3000	Operation of Non-instructional Services					
	3100	Food Services	0			
	3200	Student Activities	891,154			
	3300	Community Services	37,148			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**928,302**			
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			**40,912,621**		
5000	Other Expenditures and Financing Uses					
	5100	Debt Service	4,094,598			
	5200	Interfund Transfers - Out	378,537			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	100,000			
	Total Other Financing Uses			**4,573,135**		
	Total Estimated Expenditures and Other Financing Uses				**45,485,756**	
	Appropriation of Prior Year Fund Balance				**0**	
	Total Appropriations					**45,485,756**
	Ending Committed, Assigned and Unassigned Fund Balance					**5,988,841**

Function-Object	Description	Amounts
1000	**INSTRUCTION**	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,171,491
200	Personnel Services-Employee Benefits	5,871,979
300	Purchased Professional & Technical Services	210,000
400	Purchased Property Services	80,758
500	Other Purchased Services	1,348,378
600	Supplies	305,425
700	Property	544,560
800	Other Objects	8,005
	Total Regular Programs - Elementary/Secondary	18,540,596
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,136,347
200	Personnel Services-Employee Benefits	1,733,432
300	Purchased Professional & Technical Services	463,000
400	Purchased Property Services	4,500
500	Other Purchased Services	2,239,534
600	Supplies	83,350
700	Property	32,000
800	Other Objects	750
	Total Special Programs - Elementary/Secondary	7,692,913
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	653,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	653,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	30,000
200	Personnel Services-Employee Benefits	8,536
300	Purchased Professional & Technical Services	14,000
400	Purchased Property Services	0
500	Other Purchased Services	5,250
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	57,786

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			**26,944,295**

Function-Object	Description	Amounts
2000	**SUPPORT SERVICES**	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	712,094
200	Personnel Services-Employee Benefits	375,026
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	504
500	Other Purchased Services	4,030
600	Supplies	8,105
700	Property	0
800	Other Objects	2,455
	Total Support Services - Pupil Personnel	1,102,214
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,096,776
200	Personnel Services-Employee Benefits	537,576
300	Purchased Professional & Technical Services	76,600
400	Purchased Property Services	2,526
500	Other Purchased Services	46,819
600	Supplies	135,835
700	Property	25,500
800	Other Objects	2,140
	Total Support Services - Instructional Staff	1,923,772
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,366,330
200	Personnel Services-Employee Benefits	741,498
300	Purchased Professional & Technical Services	190,105
400	Purchased Property Services	2,774
500	Other Purchased Services	45,574
600	Supplies	34,191
700	Property	20,310
800	Other Objects	28,103
	Total Support Services - Administration	2,428,885
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	323,581
200	Personnel Services-Employee Benefits	183,363
300	Purchased Professional & Technical Services	7,900
400	Purchased Property Services	167
500	Other Purchased Services	250
600	Supplies	7,800
700	Property	983
800	Other Objects	400
	Total Support Services - Pupil Health	524,444

Function-Object		Description	Amounts
2500		Support Services - Business	
	100	Personnel Services-Salaries	207,265
	200	Personnel Services-Employee Benefits	123,403
	300	Purchased Professional & Technical Services	17,500
	400	Purchased Property Services	2,579
	500	Other Purchased Services	10,900
	600	Supplies	17,700
	700	Property	30,000
	800	Other Objects	1,500
		Total Support Services - Business	410,847
2600		Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	1,296,427
	200	Personnel Services-Employee Benefits	639,143
	300	Purchased Professional & Technical Services	100,900
	400	Purchased Property Services	1,234,000
	500	Other Purchased Services	119,620
	600	Supplies	629,202
	700	Property	0
	800	Other Objects	18,720
		Total Operation & Maintenance of Plant Services	4,038,012
2700		Student Transportation Services	
	100	Personnel Services-Salaries	59,016
	200	Personnel Services-Employee Benefits	28,777
	300	Purchased Professional & Technical Services	500
	400	Purchased Property Services	0
	500	Other Purchased Services	2,276,430
	600	Supplies	3,452
	700	Property	0
	800	Other Objects	460
		Total Student Transportation Services	2,368,635
2800		Support Services - Central	
	100	Personnel Services-Salaries	33,500
	200	Personnel Services-Employee Benefits	31,352
	300	Purchased Professional & Technical Services	47,380
	400	Purchased Property Services	72,483
	500	Other Purchased Services	0
	600	Supplies	3,500
	700	Property	27,000
	800	Other Objects	0
		Total Support Services - Central	215,215

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	28,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	28,000	
Total Support Services			**13,040,024**
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	478,015	
200	Personnel Services-Employee Benefits	203,264	
300	Purchased Professional & Technical Services	70,375	
400	Purchased Property Services	400	
500	Other Purchased Services	74,934	
600	Supplies	37,740	
700	Property	4,511	
800	Other Objects	21,915	
	Total Student Activities	891,154	

Function-Object	Description	Amounts	
3300	Community Services		
100	Personnel Services-Salaries	22,750	
200	Personnel Services-Employee Benefits	4,598	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	4,800	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	5,000	
800	Other Objects	0	
	Total Community Services	37,148	
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			**928,302**
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	899,598	
900	Other Uses of Funds	3,195,000	
	Total Debt Service	4,094,598	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	378,537	
	Total Interfund Transfers - Out	378,537	

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	100,000		
	Total Budgetary Reserve	100,000		
Total Other Expenditures and Financing Uses			**4,573,135**	
TOTAL EXPENDITURES				**45,485,756**

	06/30/2014 Estimate	06/30/2015 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	10,500,000	11,000,000
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	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	6,000,000	4,500,000
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	**16,900,000**	**15,900,000**
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	**16,900,000**	**15,900,000**

	06/30/2014 Estimate	06/30/2015 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	5,135,088	5,114,771
Other Long-Term Liabilities	0	0
Bonds Payable	30,250,000	27,055,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	800,000	800,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	36,185,088	32,969,771
SHORT-TERM PAYABLES		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	**36,185,088**	**32,969,771**

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	554,000
	Explanation: *PSERS*	
0840	Estimated Ending Assigned Fund Balance	2,400,000
	Explanation: *PSERS - $650,000, Health Care - $350,000, Technology - $950,000, Special Ed - $250,000, Software - $200,000*	
0850	Estimated Ending Unassigned Fund Balance	3,034,841
	Explanation: *Fund for Unexpected Expenses*	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	**5,988,841**
5900	**Budgetary Reserve**	**100,000**
	Explanation: *Unexpected Expenses*	
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**6,088,841**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	**0**