

LEA Name: Cheltenham Township SD

Class: 2

AUN Number: 123461302

County: Montgomery

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 2/11/2013

Mary K. Ruzice
President of the Board - Original Signature Required

2/11/2014
Date

Robert J. Bell
Secretary of the Board - Original Signature Required

2/11/2014
Date

Cara A. Michaels
Chief School Administrator - Original Signature Required

2/11/2014
Date

Cara A. Michaels
Contact Person

(215) 886-9076
Telephone

Extension

cmichaels@cheltenham.org
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	5,900,000	
2	Estimated Beginning Fund Balance - Assigned	1,865,000	
3	Estimated Beginning Fund Balance - Unassigned	3,304,028	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		11,069,028

Estimated Revenues And Other Financing Sources

6000	Revenue from Local Sources	82,852,476	
7000	Revenue from State Sources	14,882,118	
8000	Revenue from Federal Sources	644,000	
9000	Other Financing Sources	500,000	
	Total Estimated Revenues And Other Financing Sources		98,878,594

**Total Estimated Fund Balance, Revenues, and Other Financing
Sources Available for Appropriation**

109,947,622

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	74,903,505
6112	Interim Real Estate Taxes	180,000
6113	Public Utility Realty Tax	100,000
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	54,000
6150	Current Act 511 Taxes - Proportional Assessments	3,840,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,000,000
6500	Earnings on Investments	65,000
6700	Revenues from District Activities	30,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	640,000
6910	Rentals	100,000
6920	Contributions/Donations/Grants From Private Sources	4,971
6940	Tuition from Patrons	20,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	915,000
6990	Refunds and Other Miscellaneous Revenue	0
REVENUE FROM LOCAL SOURCES		82,852,476

REVENUE FROM STATE SOURCES

FUNCTION	DESCRIPTION	Amounts
7110	Basic Education Funding (Gross)	4,260,540
7160	Tuition for Orphans and Children Placed in Private Homes	190,000
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	2,244,407
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)	965,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	108,000
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	114,171
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	1,750,000
7820	State Share of Retirement Contributions	4,900,000
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		14,882,118

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 Govt 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
8611	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8612	IDEA, Part B	0
8613	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	485,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	125,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	33,000
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)	1,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		644,000

FUNCTION DESCRIPTION

OTHER FINANCING SOURCES

FUNCTION	DESCRIPTION	Amounts
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	500,000
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	500,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

98,878,594

Act 1 Index (current): 2.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$74,903,505

Amount of Tax Relief for Homestead Exclusions +

\$0

Total Approx. Tax Revenue:

\$74,903,505

Approx. Tax Levy for Tax Rate Calculation:

\$81,683,212

Montgomery

Total

2013-14 Data

a. Assessed Value

\$1,879,692,747

\$1,879,692,747

b. Real Estate Mills

42.3072

I. 2014-15 Data

c. 2012 STEB Market Value

\$2,782,221,743

\$2,782,221,743

d. Assessed Value

\$1,867,279,597

\$1,867,279,597

e. Assessed Value of New Constr/ Renov

\$0

\$0

2013-14 Calculations

f. 2013-14 Tax Levy

\$79,524,537

\$79,524,537

(a * b)

2014-15 Calculations

g. Percent of Total Market Value

100.000000%

100.000000%

h. Rebalanced 2013-14 Tax Levy

\$79,524,537

\$79,524,537

(f Total * g)

i. Base Mills Subject to Index

42.3072

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

91.700000%

91.700000%

k. Tax Levy Needed

\$81,683,212

\$81,683,212

(Approx. Tax Levy * g)

l. 2014-15 Real Estate Tax Rate

43.7445

(k / d * 1000)

m. Tax Levy Generated by Mills

\$81,683,212

\$81,683,212

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$81,683,212

\$81,683,212

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$74,903,505

\$74,903,505

(n * Est. Pct. Collection)

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$74,903,505

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$74,903,505

Approx. Tax Levy for Tax Rate Calculation: \$81,683,212

Montgomery

Total

Index Maximums

p. Maximum Mills Based On Index	43.1956	
($l * (1 + \text{Index})$)		
q. Mills In Excess of Index	0.5489	0.5489
if ($l > p$), ($l - p$)		
r. Maximum Tax Levy Based On Index	\$80,658,263	\$80,658,263
($p / 1000$) * d)		
IV. s. Millage Rate within Index?	No	
(if $l > p$ Then No)		
t. Tax Levy In Excess of Index	\$1,024,949	\$1,024,949
if ($m > r$), ($m - r$)		
u. Tax Revenue In Excess of Index	\$939,878	\$939,878
($t * \text{Est. Pct. Collection}$)		

V. Information Related to Property Tax Relief

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

Approx. Tax Revenue from RE Taxes: \$74,903,505

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$74,903,505

Approx. Tax Levy for Tax Rate Calculation: \$81,683,212

Montgomery

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
Montgomery	1,867,279,597	43.7445	81,683,212	0	81,683,212	91.700000%	74,903,505
	0		0			0.000000%	
	0		0			0.000000%	
	0		0			0.000000%	
Totals:	<u>1,867,279,597</u>		<u>81,683,212</u>	<u>0</u>	<u>81,683,212</u>	<u>91.700000%</u>	<u>74,903,505</u>

6120 Per Capita Taxes, Section 679 Rate 0.00 Estimated Revenue 0

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	<u>Current Act 511 Taxes - Flat Rate Assessments</u>				
6141	Per Capita Taxes, Act 511	\$0.00		0	0
6142	Occupation Taxes - Flat Rate	\$0.00		0	0
6143	Local Services / Occupational Privilege Taxes	\$5.00		54,000	54,000
6144	Trailer Taxes	\$0.00		0	0
6145	Business Privilege Taxes - Flat Rate	\$0.00		0	0
6146	Mechanical Device Taxes - Flat Rate	\$0.00		0	0
6149	Other Flat Rate Assessments	\$0.00		0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			<u>54,000</u>	<u>54,000</u>

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	<u>Current Act 511 Taxes - Proportional Assessments</u>				
6151	Earned Income Taxes, Act 511	0.50%	0.00%	3,000,000	3,000,000
6152	Occupation Taxes - Proportional Rate	0		0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	440,000	440,000
6154	Amusement Taxes	0.00%	0.00%	0	0
6155	Business Privilege Taxes - Proportional Rate	0		0	0
6156	Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157	Mercantile Taxes	0.15		400,000	400,000
6159	Other Proportional Assessments	0		0	0
	Total Current Act 511 Taxes - Proportional Assessments			<u>3,840,000</u>	<u>3,840,000</u>
	Total Act 511, Current Taxes				<u>3,894,000</u>

Act 511 Tax Limit \rightarrow 2,782,221,743 X 12 Estimated Revenue 33,386,661
Market Value Mills (511 Limit)

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
General Fund	25,200,000	15,500,000
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	2,000,000	2,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	140,000	140,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	659,250	659,250
Agency Fund	221,500	221,500
Total Cash and Short-Term Investments	28,220,750	18,520,750

LONG-TERM INVESTMENTS

General Fund	19,270	1,927
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	19,270	1,927
TOTAL CASH AND INVESTMENTS	28,240,020	18,522,677

ITEM	AMOUNTS	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	41,240,747	
1200 Special Programs - Elementary/Secondary	14,745,835	
1300 Vocational Education	2,433,709	
1400 Other Instructional Programs - Elementary/Secondary	542,735	
1500 Nonpublic School Programs	0	
1600 Adult Education Programs	0	
1700 Higher Education Programs	0	
1800 Pre-Kindergarten	1,900	
Total 1000 Instruction	58,964,926	
2000 Support Services		
2100 Support Services - Pupil Personnel	3,114,033	
2200 Support Services - Instructional Staff	3,664,818	
2300 Support Services - Administration	5,906,647	
2400 Support Services - Pupil Health	383,894	
2500 Support Services - Business	1,326,803	
2600 Operation & Maintenance of Plant Services	7,735,744	
2700 Student Transportation Services	7,634,019	
2800 Support Services - Central	2,179,931	
2900 Other Support Services	0	
Total 2000 Support Services	31,945,889	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	1,723,859	
3300 Community Services	925,823	
3400 Scholarships and Awards	0	
Total 3000 Operation of Non-instructional Services	2,649,682	
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	93,560,497	
5000 Other Expenditures and Financing Uses		
5100 Debt Service	8,600,000	
5200 Interfund Transfers - Out	0	
5300 Transfers Involving Component Units	0	
5900 Budgetary Reserve	800,000	
Total Other Financing Uses	9,400,000	
Total Estimated Expenditures and Other Financing Uses	102,960,497	
Appropriation of Prior Year Fund Balance	0	
Total Appropriations	102,960,497	
Ending Committed, Assigned and Unassigned Fund Balance	6,987,125	

Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	25,474,436
200	Personnel Services-Employee Benefits	13,062,259
300	Purchased Professional & Technical Services	643,066
400	Purchased Property Services	28,054
500	Other Purchased Services	1,140,925
600	Supplies	627,232
700	Property	261,930
800	Other Objects	2,845
	Total Regular Programs - Elementary/Secondary	41,240,747
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,727,997
200	Personnel Services-Employee Benefits	3,537,786
300	Purchased Professional & Technical Services	2,501,710
400	Purchased Property Services	1,000
500	Other Purchased Services	1,833,192
600	Supplies	120,717
700	Property	7,500
800	Other Objects	15,933
	Total Special Programs - Elementary/Secondary	14,745,835
1300	Vocational Education	
100	Personnel Services-Salaries	996,182
200	Personnel Services-Employee Benefits	452,640
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	5,436
500	Other Purchased Services	945,219
600	Supplies	33,183
700	Property	1,050
800	Other Objects	0
	Total Vocational Education	2,433,709
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	138,100
200	Personnel Services-Employee Benefits	1,250
300	Purchased Professional & Technical Services	23,425
400	Purchased Property Services	0
500	Other Purchased Services	367,615
600	Supplies	12,345
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	542,735

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	1,900
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	1,900
	Total Instruction	58,964,926

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,847,888
200	Personnel Services-Employee Benefits	859,486
300	Purchased Professional & Technical Services	253,350
400	Purchased Property Services	5,100
500	Other Purchased Services	8,690
600	Supplies	132,189
700	Property	0
800	Other Objects	7,330
	Total Support Services - Pupil Personnel	3,114,033
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,381,042
200	Personnel Services-Employee Benefits	1,089,706
300	Purchased Professional & Technical Services	65,210
400	Purchased Property Services	400
500	Other Purchased Services	9,348
600	Supplies	113,372
700	Property	3,710
800	Other Objects	2,030
	Total Support Services - Instructional Staff	3,664,818
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,317,541
200	Personnel Services-Employee Benefits	1,501,143
300	Purchased Professional & Technical Services	588,450
400	Purchased Property Services	1,500
500	Other Purchased Services	102,445
600	Supplies	47,159
700	Property	5,700
800	Other Objects	342,709
	Total Support Services - Administration	5,906,647
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	220,430
200	Personnel Services-Employee Benefits	114,824
300	Purchased Professional & Technical Services	21,975
400	Purchased Property Services	3,295
500	Other Purchased Services	2,165
600	Supplies	15,589
700	Property	5,616
800	Other Objects	0
	Total Support Services - Pupil Health	383,894

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	601,611
200	Personnel Services-Employee Benefits	306,796
300	Purchased Professional & Technical Services	16,900
400	Purchased Property Services	298,829
500	Other Purchased Services	46,800
600	Supplies	22,367
700	Property	2,500
800	Other Objects	31,000
	Total Support Services - Business	1,326,803
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,194,004
200	Personnel Services-Employee Benefits	2,075,333
300	Purchased Professional & Technical Services	136,500
400	Purchased Property Services	1,448,557
500	Other Purchased Services	240,500
600	Supplies	572,550
700	Property	65,800
800	Other Objects	2,500
	Total Operation & Maintenance of Plant Services	7,735,744
2700	Student Transportation Services	
100	Personnel Services-Salaries	123,510
200	Personnel Services-Employee Benefits	57,409
300	Purchased Professional & Technical Services	4,000
400	Purchased Property Services	0
500	Other Purchased Services	6,978,000
600	Supplies	470,500
700	Property	0
800	Other Objects	600
	Total Student Transportation Services	7,634,019
2800	Support Services - Central	
100	Personnel Services-Salaries	939,870
200	Personnel Services-Employee Benefits	528,603
300	Purchased Professional & Technical Services	165,700
400	Purchased Property Services	20,000
500	Other Purchased Services	235,500
600	Supplies	283,558
700	Property	5,000
800	Other Objects	1,700
	Total Support Services - Central	2,179,931

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	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	Total Support Services	0
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	31,945,889
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	1,219,646
200	Personnel Services-Employee Benefits	53,852
300	Purchased Professional & Technical Services	83,050
400	Purchased Property Services	39,800
500	Other Purchased Services	188,320
600	Supplies	81,901
700	Property	13,150
800	Other Objects	44,140
	Total Student Activities	1,723,859

Function-Object	Description	Amounts
3300	Community Services	
100	Personnel Services-Salaries	616,873
200	Personnel Services-Employee Benefits	236,610
300	Purchased Professional & Technical Services	16,320
400	Purchased Property Services	0
500	Other Purchased Services	4,900
600	Supplies	49,420
700	Property	0
800	Other Objects	1,700
	Total Community Services	925,823
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	2,649,682
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	7,400,000
900	Other Uses of Funds	1,200,000
	Total Debt Service	8,600,000
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	800,000
	Total Budgetary Reserve	800,000
	Total Other Expenditures and Financing Uses	9,400,000
	TOTAL EXPENDITURES	102,960,497

LONG-TERM INDEBTEDNESS

Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	0	0
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	0	0

06/30/2014 Estimate

06/30/2015 Projection

SHORT-TERM PAYABLES

General Fund	3,035,000	6,970,000
Other Funds	3,235,300	3,235,300
TOTAL SHORT-TERM PAYABLES	6,270,300	10,205,300

TOTAL INDEBTEDNESS

6,270,300

10,205,300