

# Upper St. Clair School District

## Final Budget

### 2014-15 General Fund Budget – PDE 2028

June 17, 2014

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

General Fund Budget Approval

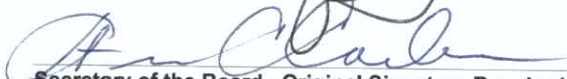
Date of Adoption of the General Fund Budget: 6/17/2014



President of the Board - Original Signature Required

6/17/2014


Date



Secretary of the Board - Original Signature Required

6/17/2014

Date



Chief School Administrator - Original Signature Required

6/17/2014

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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	1,447,108
2 Estimated Beginning Fund Balance - Assigned	400,000
3 Estimated Beginning Fund Balance - Unassigned	2,815,327
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>4,662,435</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	52,467,497
7000 Revenue from State Sources	14,457,200
8000 Revenue from Federal Sources	2,200,633
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>69,125,330</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>73,787,765</b>

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

AUN: 103029203 Upper Saint Clair SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	43,746,211
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	71,581
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	0
6150	Current Act 511 Taxes - Proportional Assessments	5,979,323
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	900,000
6500	Earnings on Investments	30,000
6700	Revenues from District Activities	200,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	272,090
6920	Contributions/Donations/Grants From Private Sources	460,500
6940	Tuition from Patrons	75,000
6960	Services Provided Other Local Governmental Units / LEAs	400,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	332,792
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>52,467,497</b>

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	4,176,055
7160	Tuition for Orphans and Children Placed in Private Homes	0
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	1,751,309
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)	984,863
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	916,741
7330	Health Services (Medical, Dental, Nurse, Act 25)	87,000
7340	State Property Tax Reduction Allocation	1,387,506
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	472,494
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	1,216,382
7820	State Share of Retirement Contributions	3,389,850
7900	Revenue for Technology	75,000
	<b>REVENUE FROM STATE SOURCES</b>	<b>14,457,200</b>

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	670,107
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	98,273
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	71,291
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	8,521
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	1,052,441
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)	300,000

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>2,200,633</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>69,125,330</b>



Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$43,746,211

Amount of Tax Relief for Homestead Exclusions + \$1,387,506

Total Approx. Tax Revenue: \$45,133,717

Approx. Tax Levy for Tax Rate Calculation: \$46,255,415

Allegheny

**Total**

**2013-14 Data**

a. Assessed Value	\$2,040,338,559	\$2,040,338,559
b. Real Estate Mills	21.4130	

**I. 2014-15 Data**

c. 2012 STEB Market Value	\$1,628,996,417	\$1,628,996,417
d. Assessed Value	\$2,083,980,891	\$2,083,980,891
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2013-14 Calculations**

f. 2013-14 Tax Levy (a * b)	\$43,689,770	\$43,689,770
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**2014-15 Calculations**

<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$43,689,770	\$43,689,770
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.4130	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$46,255,415	\$46,255,415

**III. I. 2014-15 Real Estate Tax Rate 22.1957**  
(k / d \* 1000)

m. Tax Levy Generated by Mills (l / 1000 * d)	\$46,255,415	\$46,255,415
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$44,867,909
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$43,746,211

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$43,746,211

Amount of Tax Relief for Homestead Exclusions + \$1,387,506

Total Approx. Tax Revenue: \$45,133,717

Approx. Tax Levy for Tax Rate Calculation: \$46,255,415

Allegheny

Total

**Index Maximums**

	p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	21.8626	
	q. Mills In Excess of Index if ( $l > p$ ), ( $l - p$ )	0.3331	0.3331
	r. Maximum Tax Levy Based On Index ( $p / 1000$ ) * d	\$45,561,241	\$45,561,241
IV.	s. Millage Rate within Index? (If $l > p$ Then No)	No	
	t. Tax Levy In Excess of Index if ( $m > r$ ), ( $m - r$ )	\$694,174	\$694,174
	u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$676,820	\$676,820

**Information Related to Property Tax Relief**

	Assessed Value Exclusion per Homestead	\$10,513	
	Number of Homestead/Farmstead Properties	5,946	5,946
V.	Median Assessed Value of Homestead Properties		\$227,850

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$43,746,211

Amount of Tax Relief for Homestead Exclusions + \$1,387,506

Total Approx. Tax Revenue: \$45,133,717

Approx. Tax Levy for Tax Rate Calculation: \$46,255,415

Allegheny

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,387,506	Lowering RE Tax Rate	\$0	\$1,387,506
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,387,506</u>

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

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

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

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	2,083,980,891	22.1957	46,255,415			97.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,083,980,891		46,255,415	- 1,387,506	= 44,867,909	97.50000%	= 43,746,211
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

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

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,040,864,600	5,204,323
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	105,000,000	525,000
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	0.0015	0	166,666,666	250,000
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			1,312,531,266	5,979,323

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	1,628,996,417	X	12	19,547,957
		Market Value		Mills	(511 Limit)





<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	28,391,954	
1200	Special Programs - Elementary/Secondary	8,489,915	
1300	Vocational Education	156,329	
1400	Other Instructional Programs - Elementary/Secondary	249,400	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>37,287,598</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	2,074,259	
2200	Support Services - Instructional Staff	3,043,998	
2300	Support Services - Administration	4,057,680	
2400	Support Services - Pupil Health	560,036	
2500	Support Services - Business	844,594	
2600	Operation & Maintenance of Plant Services	7,230,358	
2700	Student Transportation Services	4,054,325	
2800	Support Services - Central	232,383	
2900	Other Support Services	369,201	
	<b>Total 2000 Support Services</b>	<b>22,466,834</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,093,681	
3300	Community Services	0	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,093,681</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>60,848,113</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	8,062,351	
5200	Interfund Transfers - Out	364,420	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	250,000	
	<b>Total Other Financing Uses</b>		<b>8,676,771</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>69,524,884</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>69,524,884</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>4,262,881</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	17,598,486
200	Personnel Services-Employee Benefits	9,402,844
300	Purchased Professional & Technical Services	112,670
400	Purchased Property Services	39,510
500	Other Purchased Services	378,247
600	Supplies	618,868
700	Property	127,107
800	Other Objects	114,222
	Total Regular Programs - Elementary/Secondary	28,391,954
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,855,596
200	Personnel Services-Employee Benefits	2,268,940
300	Purchased Professional & Technical Services	1,688,523
400	Purchased Property Services	0
500	Other Purchased Services	320,491
600	Supplies	39,700
700	Property	150,915
800	Other Objects	165,750
	Total Special Programs - Elementary/Secondary	8,489,915
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	156,329
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	156,329
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	168,304
200	Personnel Services-Employee Benefits	67,813
300	Purchased Professional & Technical Services	13,180
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	103
	Total Other Instructional Programs - Elementary/Secondary	249,400



<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	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
<b>Total Instruction</b>		<b>37,287,598</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,291,633
200	Personnel Services-Employee Benefits	646,176
300	Purchased Professional & Technical Services	78,300
400	Purchased Property Services	0
500	Other Purchased Services	9,000
600	Supplies	48,200
700	Property	0
800	Other Objects	950
	Total Support Services - Pupil Personnel	2,074,259
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,240,158
200	Personnel Services-Employee Benefits	600,500
300	Purchased Professional & Technical Services	94,000
400	Purchased Property Services	102,400
500	Other Purchased Services	45,400
600	Supplies	319,691
700	Property	627,699
800	Other Objects	14,150
	Total Support Services - Instructional Staff	3,043,998
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,283,957
200	Personnel Services-Employee Benefits	1,130,233
300	Purchased Professional & Technical Services	397,500
400	Purchased Property Services	0
500	Other Purchased Services	124,413
600	Supplies	52,723
700	Property	10,000
800	Other Objects	58,854
	Total Support Services - Administration	4,057,680
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	328,701
200	Personnel Services-Employee Benefits	204,377
300	Purchased Professional & Technical Services	7,811
400	Purchased Property Services	812
500	Other Purchased Services	1,015
600	Supplies	12,424
700	Property	4,896
800	Other Objects	0
	Total Support Services - Pupil Health	560,036

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	354,383
200	Personnel Services-Employee Benefits	177,446
300	Purchased Professional & Technical Services	93,936
400	Purchased Property Services	85,914
500	Other Purchased Services	128,530
600	Supplies	3,000
700	Property	0
800	Other Objects	1,385
	Total Support Services - Business	844,594
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,431,778
200	Personnel Services-Employee Benefits	1,480,054
300	Purchased Professional & Technical Services	1,239,447
400	Purchased Property Services	1,066,704
500	Other Purchased Services	453,470
600	Supplies	414,203
700	Property	144,702
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	7,230,358
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,388,437
200	Personnel Services-Employee Benefits	484,730
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	266,870
500	Other Purchased Services	1,228,500
600	Supplies	500,500
700	Property	178,488
800	Other Objects	800
	Total Student Transportation Services	4,054,325
2800	Support Services - Central	
100	Personnel Services-Salaries	112,872
200	Personnel Services-Employee Benefits	90,911
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	0
500	Other Purchased Services	13,000
600	Supplies	9,000
700	Property	0
800	Other Objects	600
	Total Support Services - Central	232,383

<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	69,201
600	Supplies	0
700	Property	0
800	Other Objects	300,000
	Total Other Support Services	369,201
<b>Total Support Services</b>		<b>22,466,834</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	746,539
200	Personnel Services-Employee Benefits	254,036
300	Purchased Professional & Technical Services	47,000
400	Purchased Property Services	5,000
500	Other Purchased Services	4,000
600	Supplies	5,583
700	Property	7,399
800	Other Objects	24,124
	Total Student Activities	1,093,681

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community 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 Community Services	0
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	<b>Total Operation of Non-instructional Services</b>	<b>1,093,681</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	5,372,351
900	Other Uses of Funds	2,690,000
	Total Debt Service	8,062,351
5200	Interfund Transfers - Out	
900	Other Uses of Funds	364,420
	Total Interfund Transfers - Out	364,420

<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	<u>0</u>
5900	Budgetary Reserve	
800	Other Objects	250,000
	Total Budgetary Reserve	<u>250,000</u>
	<b>Total Other Expenditures and Financing Uses</b>	<u><b>8,676,771</b></u>
<b>TOTAL EXPENDITURES</b>		<u><u><b>69,524,884</b></u></u>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	5,800,000	5,800,000
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	680,000	470,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	75,000	50,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	11,000	11,000
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>6,566,000</b>	<b>6,331,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>6,566,000</b>	<b>6,331,000</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	1,348,250	919,150
Other Long-Term Liabilities	0	0
Bonds Payable	120,910,000	118,220,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,415,000	1,365,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	123,673,250	120,504,150
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	750,000	775,000
Other Funds	70,000	70,000
TOTAL SHORT-TERM PAYABLES	820,000	845,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>124,493,250</u></b>	<b><u>121,349,150</u></b>



Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Allocation for books and other inventory items</i>	1,447,108
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Balance of unassigned funds</i>	2,815,773
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>4,262,881</b>
<b>5900</b>	<b>Budgetary Reserve</b> <i>Explanation: To be used for contingency purposes</i>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>4,512,881</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>