

LEA Name: Penn Manor SD

Class: 2

AUN Number: 113365203

County: Lancaster

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: 6/16/2014

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	10,839,150
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	4,100,329
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	14,939,479
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	46,872,070
7000 Revenue from State Sources	21,144,625
8000 Revenue from Federal Sources	897,625
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	68,914,320
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 83,853,799

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	38,755,832
6112	Interim Real Estate Taxes	200,000
6113	Public Utility Realty Tax	54,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	160,106
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	4,890,937
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	850,000
6500	Earnings on Investments	70,050
6700	Revenues from District Activities	65,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,012,000
6910	Rentals	65,000
6920	Contributions/Donations/Grants From Private Sources	0
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	0
6990	Refunds and Other Miscellaneous Revenue	729,145
	REVENUE FROM LOCAL SOURCES	46,872,070

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	10,761,712
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	78,580
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	2,567,567
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)	1,468,250
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	370,442
7330	Health Services (Medical, Dental, Nurse, Act 25)	104,753
7340	State Property Tax Reduction Allocation	1,293,176
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	228,117
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	1,124,992
7820	State Share of Retirement Contributions	3,147,036
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		21,144,625

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	619,495
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	98,160
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
8731	ARRA - Build America Bonds	144,970
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	35,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		897,625

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		68,914,320

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,755,832
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,293,176</u>
Total Approx. Tax Revenue:	\$40,049,008
Approx. Tax Levy for Tax Rate Calculation:	\$41,584,092
	Lancaster

		Total
<hr/>		
2013-14 Data		
a. Assessed Value	\$2,338,266,700	\$2,338,266,700
b. Real Estate Mills	17.2500	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$2,597,885,039	\$2,597,885,039
d. Assessed Value	\$2,361,390,800	\$2,361,390,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2013-14 Calculations		
f. 2013-14 Tax Levy (a * b)	\$40,335,101	\$40,335,101
2014-15 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$40,335,101	\$40,335,101
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	17.2500	
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.19000%	96.19000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$41,584,092	\$41,584,092
l. 2014-15 Real Estate Tax Rate (k / d * 1000)	17.6100	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$41,584,092	\$41,584,092
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$40,290,916
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$38,755,832
<hr/>		

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,755,832
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,293,176</u>
Total Approx. Tax Revenue:	\$40,049,008
Approx. Tax Levy for Tax Rate Calculation:	\$41,584,092
	Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.6985	
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	\$41,793,075	\$41,793,075
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$6,737	
Number of Homestead/Farmstead Properties	10,887	10,887
V. Median Assessed Value of Homestead Properties		\$133,900

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,755,832
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,293,176</u>
Total Approx. Tax Revenue:	\$40,049,008
Approx. Tax Levy for Tax Rate Calculation:	\$41,584,092
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,293,176	Lowering RE Tax Rate	\$0	\$1,293,176
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,293,176</u>

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
Lancaster	2,361,390,800	17.6100	41,584,092			96.19000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,361,390,800		41,584,092	- 1,293,176	= 40,290,916	96.19000%	= 38,755,832
				Rate			Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$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%	862,187,400	4,310,937
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	116,000,000	580,000
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			978,187,400	4,890,937

Total Act 511, Current Taxes

Act 511 Tax Limit	---	2,597,885,039	X	12	31,174,620
		Market Value		Mills	(511 Limit)

<u>ITEM</u>	<u>AMOUNTS</u>
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	30,993,954
1200 Special Programs - Elementary/Secondary	8,681,204
1300 Vocational Education	1,984,755
1400 Other Instructional Programs - Elementary/Secondary	198,391
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	41,858,304
2000 Support Services	
2100 Support Services - Pupil Personnel	2,230,723
2200 Support Services - Instructional Staff	905,955
2300 Support Services - Administration	4,506,938
2400 Support Services - Pupil Health	639,086
2500 Support Services - Business	819,887
2600 Operation & Maintenance of Plant Services	5,883,865
2700 Student Transportation Services	3,116,478
2800 Support Services - Central	1,029,983
2900 Other Support Services	88,034
Total 2000 Support Services	19,220,949
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	1,132,584
3300 Community Services	0
3400 Scholarships and Awards	3,500
Total 3000 Operation of Non-instructional Services	1,136,084
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	62,215,337
5000 Other Expenditures and Financing Uses	
5100 Debt Service	5,812,877
5200 Interfund Transfers - Out	2,118,561
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	100,000
Total Other Financing Uses	8,031,438
Total Estimated Expenditures and Other Financing Uses	70,246,775
Appropriation of Prior Year Fund Balance	0
Total Appropriations	70,246,775
Ending Committed, Assigned and Unassigned Fund Balance	13,607,024

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	18,218,854
200	Personnel Services-Employee Benefits	10,311,915
300	Purchased Professional & Technical Services	533,000
400	Purchased Property Services	174,925
500	Other Purchased Services	1,007,887
600	Supplies	581,423
700	Property	165,290
800	Other Objects	660
	Total Regular Programs - Elementary/Secondary	30,993,954
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,884,783
200	Personnel Services-Employee Benefits	1,495,928
300	Purchased Professional & Technical Services	3,671,425
400	Purchased Property Services	50,000
500	Other Purchased Services	530,200
600	Supplies	46,618
700	Property	2,000
800	Other Objects	250
	Total Special Programs - Elementary/Secondary	8,681,204
1300	Vocational Education	
100	Personnel Services-Salaries	237,813
200	Personnel Services-Employee Benefits	97,685
300	Purchased Professional & Technical Services	10,660
400	Purchased Property Services	935
500	Other Purchased Services	1,631,662
600	Supplies	6,000
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,984,755
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	146,370
200	Personnel Services-Employee Benefits	44,021
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	8,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	198,391

<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
Total Instruction		41,858,304

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,435,503
200	Personnel Services-Employee Benefits	754,514
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	21,400
500	Other Purchased Services	5,545
600	Supplies	10,311
700	Property	0
800	Other Objects	450
	Total Support Services - Pupil Personnel	2,230,723
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	432,380
200	Personnel Services-Employee Benefits	357,709
300	Purchased Professional & Technical Services	2,900
400	Purchased Property Services	3,817
500	Other Purchased Services	1,372
600	Supplies	107,777
700	Property	0
800	Other Objects	0
	Total Support Services - Instructional Staff	905,955
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,723,486
200	Personnel Services-Employee Benefits	1,279,874
300	Purchased Professional & Technical Services	335,500
400	Purchased Property Services	10,378
500	Other Purchased Services	109,950
600	Supplies	25,050
700	Property	800
800	Other Objects	21,900
	Total Support Services - Administration	4,506,938
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	378,125
200	Personnel Services-Employee Benefits	210,146
300	Purchased Professional & Technical Services	38,815
400	Purchased Property Services	4,000
500	Other Purchased Services	0
600	Supplies	8,000
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	639,086

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	480,218
200	Personnel Services-Employee Benefits	264,504
300	Purchased Professional & Technical Services	31,500
400	Purchased Property Services	15,000
500	Other Purchased Services	17,500
600	Supplies	10,165
700	Property	0
800	Other Objects	1,000
	Total Support Services - Business	819,887
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,863,419
200	Personnel Services-Employee Benefits	1,350,024
300	Purchased Professional & Technical Services	76,600
400	Purchased Property Services	1,819,001
500	Other Purchased Services	349,521
600	Supplies	394,000
700	Property	30,700
800	Other Objects	600
	Total Operation & Maintenance of Plant Services	5,883,865
2700	Student Transportation Services	
100	Personnel Services-Salaries	42,618
200	Personnel Services-Employee Benefits	32,481
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	5,500
500	Other Purchased Services	3,035,379
600	Supplies	500
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	3,116,478
2800	Support Services - Central	
100	Personnel Services-Salaries	575,500
200	Personnel Services-Employee Benefits	250,383
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	109,000
500	Other Purchased Services	74,300
600	Supplies	10,100
700	Property	10,700
800	Other Objects	0
	Total Support Services - Central	1,029,983

<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	88,034
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	88,034
Total Support Services		19,220,949
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	666,600
200	Personnel Services-Employee Benefits	244,048
300	Purchased Professional & Technical Services	45,965
400	Purchased Property Services	45,200
500	Other Purchased Services	37,200
600	Supplies	62,921
700	Property	11,500
800	Other Objects	19,150
	Total Student Activities	1,132,584

<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	3,500
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	3,500
	Total Operation of Non-instructional Services	1,136,084
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	1,522,877
900	Other Uses of Funds	4,290,000
	Total Debt Service	5,812,877
5200	Interfund Transfers - Out	
900	Other Uses of Funds	2,118,561
	Total Interfund Transfers - Out	2,118,561

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	100,000	
	Total Budgetary Reserve	100,000	
	Total Other Expenditures and Financing Uses	8,031,438	
TOTAL EXPENDITURES			70,246,775

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	22,300,000	22,000,000
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	6,800,000	5,000,000
Capital Projects Fund – Other	10,400,000	2,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	900,000	500,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	65,000	65,000
Agency Fund	115,000	115,000
Total Cash and Short-Term Investments	40,580,000	27,682,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	40,580,000	27,682,000

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	47,495,000	43,205,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	2,000,000	2,000,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	49,495,000	45,205,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	6,200,000	6,400,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	6,200,000	6,400,000
TOTAL INDEBTEDNESS	<u>55,695,000</u>	<u>51,605,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Debt stabilization; Textbook purchases, Retirement costs; Heathcare Cost Containment</i>	10,022,205
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Good business practice - within range recommended by auditors</i>	3,584,819
Total Ending Fund Balance - Committed, Assigned, and Unassigned		13,607,024
5900	Budgetary Reserve <i>Explanation: Good business practice - within range recommended by auditors</i>	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		13,707,024
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0