

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2013 - 06/30/2014

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/24/2013



President of the Board - Original Signature Required

6/24/13

Date



Secretary of the Board - Original Signature Required

6/24/13

Date



Chief School Administrator - Original Signature Required

6/24/13

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	0
2 Estimated Beginning Fund Balance - Assigned	2,214,009
3 Estimated Beginning Fund Balance - Unassigned	2,095,535
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	4,309,544
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	33,138,495
7000 Revenue from State Sources	16,530,382
8000 Revenue from Federal Sources	947,757
9000 Other Financing Sources	18,418
Total Estimated Revenues And Other Financing Sources	50,635,052
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 54,944,596

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	27,828,343
6112	Interim Real Estate Taxes	85,000
6113	Public Utility Realty Tax	43,400
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	5,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	60,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	60,000
6150	Current Act 511 Taxes - Proportional Assessments	2,875,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,224,000
6500	Earnings on Investments	30,000
6700	Revenues from District Activities	200,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	473,872
6910	Rentals	80,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	53,881
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	119,999
	REVENUE FROM LOCAL SOURCES	33,138,495

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	8,077,461
7160	Tuition for Orphans and Children Placed in Private Homes	15,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,517,110
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)	1,650,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	853,034
7330	Health Services (Medical, Dental, Nurse, Act 25)	74,320
7340	State Property Tax Reduction Allocation	1,199,263
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	154,447
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	918,284
7820	State Share of Retirement Contributions	2,071,463
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	16,530,382

<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. Achvmt. of the Disadvantaged	304,400
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	43,357
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)	600,000

<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		947,757

<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	10,612
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	7,806
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	18,418
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		50,635,052

Act 1 Index (current): 2.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$27,828,343

Amount of Tax Relief for Homestead Exclusions + \$1,199,372

Total Approx. Tax Revenue: \$29,027,715

Approx. Tax Levy for Tax Rate Calculation: \$30,492,365

Berks

Total

2012-13 Data		
a. Assessed Value	\$1,049,541,000	\$1,049,541,000
b. Real Estate Mills	28.9618	
I. 2013-14 Data		
c. 2011 STEB Market Value	\$1,326,169,571	\$1,326,169,571
d. Assessed Value	\$1,052,847,700	\$1,052,847,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2012-13 Calculations		
f. 2012-13 Tax Levy (a * b)	\$30,396,597	\$30,396,597
2013-14 Calculations		
ii. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$30,396,597	\$30,396,597
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	28.9618	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$30,492,365	\$30,492,365
iii. I. 2013-14 Real Estate Tax Rate (k / d * 1000)	28.9618	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$30,492,365	\$30,492,365
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$29,292,993
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$27,828,343

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$27,828,343
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,199,372</u>
Total Approx. Tax Revenue:	\$29,027,715
Approx. Tax Levy for Tax Rate Calculation:	\$30,492,365

Berks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	29.6279	
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	\$31,193,666	\$31,193,666
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	\$8,034	
Number of Homestead/Farmstead Properties	5,163	5,163
V. Median Assessed Value of Homestead Properties		\$124,400

Act 1 Index (current): 2.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$27,828,343

Amount of Tax Relief for Homestead Exclusions + \$1,199,372

Total Approx. Tax Revenue: \$29,027,715

Approx. Tax Levy for Tax Rate Calculation: \$30,492,365

Berks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,199,263	Lowering RE Tax Rate	\$0	\$1,199,263
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$109			\$109
Amount of Tax Relief from State/Local Sources				<u>\$1,199,372</u>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Berks	1,052,847,700	28.9618	30,492,365			95.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,052,847,700		30,492,365	- 1,199,372	= 29,292,993	95.00000%	= 27,828,343
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			60,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	60,000	60,000
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			60,000	60,000

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	2,575,000	2,575,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	300,000	300,000
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			2,875,000	2,875,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	1,326,169,571	X	12	15,914,035
		Market Value		Mills	(511 Limit)

<u>ITEM</u>	<u>AMOUNTS</u>
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	22,745,920
1200 Special Programs - Elementary/Secondary	6,825,482
1300 Vocational Education	1,039,240
1400 Other Instructional Programs - Elementary/Secondary	48,120
1500 Nonpublic School Programs	9,289
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	30,668,051
2000 Support Services	
2100 Support Services - Pupil Personnel	1,469,056
2200 Support Services - Instructional Staff	1,510,875
2300 Support Services - Administration	2,494,397
2400 Support Services - Pupil Health	631,266
2500 Support Services - Business	489,871
2600 Operation & Maintenance of Plant Services	4,482,127
2700 Student Transportation Services	3,049,773
2800 Support Services - Central	335,180
2900 Other Support Services	40,000
Total 2000 Support Services	14,502,545
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	681,418
3300 Community Services	900
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	682,318
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	45,852,914
5000 Other Expenditures and Financing Uses	
5100 Debt Service	6,946,147
5200 Interfund Transfers - Out	0
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	50,000
Total Other Financing Uses	6,996,147
Total Estimated Expenditures and Other Financing Uses	52,849,061
Appropriation of Prior Year Fund Balance	0
Total Appropriations	52,849,061
Ending Committed, Assigned and Unassigned Fund Balance	2,095,535

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,406,817
200	Personnel Services-Employee Benefits	6,487,082
300	Purchased Professional & Technical Services	120,550
400	Purchased Property Services	52,541
500	Other Purchased Services	1,082,881
600	Supplies	563,603
700	Property	27,576
800	Other Objects	4,870
	Total Regular Programs - Elementary/Secondary	22,745,920
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,535,775
200	Personnel Services-Employee Benefits	1,625,733
300	Purchased Professional & Technical Services	437,000
400	Purchased Property Services	1,768
500	Other Purchased Services	1,170,256
600	Supplies	48,250
700	Property	0
800	Other Objects	6,700
	Total Special Programs - Elementary/Secondary	6,825,482
1300	Vocational Education	
100	Personnel Services-Salaries	187,676
200	Personnel Services-Employee Benefits	77,640
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	772,220
600	Supplies	1,704
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,039,240
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	31,000
200	Personnel Services-Employee Benefits	7,620
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	8,000
600	Supplies	1,500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	48,120

<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	9,289
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	9,289
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		30,668,051

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	996,855
200	Personnel Services-Employee Benefits	446,991
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	74
500	Other Purchased Services	6,410
600	Supplies	13,171
700	Property	2,000
800	Other Objects	3,555
	Total Support Services - Pupil Personnel	1,469,056
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	720,595
200	Personnel Services-Employee Benefits	275,644
300	Purchased Professional & Technical Services	195,076
400	Purchased Property Services	18,202
500	Other Purchased Services	23,658
600	Supplies	142,684
700	Property	127,846
800	Other Objects	7,170
	Total Support Services - Instructional Staff	1,510,875
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,343,051
200	Personnel Services-Employee Benefits	578,874
300	Purchased Professional & Technical Services	370,603
400	Purchased Property Services	18,066
500	Other Purchased Services	91,375
600	Supplies	60,628
700	Property	6,000
800	Other Objects	25,800
	Total Support Services - Administration	2,494,397
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	441,381
200	Personnel Services-Employee Benefits	172,177
300	Purchased Professional & Technical Services	7,128
400	Purchased Property Services	596
500	Other Purchased Services	700
600	Supplies	9,184
700	Property	0
800	Other Objects	100
	Total Support Services - Pupil Health	631,266

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	336,443
200	Personnel Services-Employee Benefits	132,903
300	Purchased Professional & Technical Services	9,500
400	Purchased Property Services	500
500	Other Purchased Services	3,675
600	Supplies	5,100
700	Property	1,000
800	Other Objects	750
	Total Support Services - Business	489,871
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,602,804
200	Personnel Services-Employee Benefits	875,358
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	552,050
500	Other Purchased Services	110,415
600	Supplies	1,332,000
700	Property	9,000
800	Other Objects	500
	Total Operation & Maintenance of Plant Services	4,482,127
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	4,500
400	Purchased Property Services	0
500	Other Purchased Services	3,045,173
600	Supplies	100
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	3,049,773
2800	Support Services - Central	
100	Personnel Services-Salaries	44,119
200	Personnel Services-Employee Benefits	10,917
300	Purchased Professional & Technical Services	188,000
400	Purchased Property Services	6,594
500	Other Purchased Services	78,550
600	Supplies	2,500
700	Property	0
800	Other Objects	4,500
	Total Support Services - Central	335,180

<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	40,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	40,000
	Total Support Services	14,502,545
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	423,949
200	Personnel Services-Employee Benefits	109,957
300	Purchased Professional & Technical Services	36,192
400	Purchased Property Services	18,168
500	Other Purchased Services	69,793
600	Supplies	17,678
700	Property	900
800	Other Objects	4,781
	Total Student Activities	681,418

<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	900
	Total Community Services	900
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	682,318
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	4,007,858
900	Other Uses of Funds	2,938,289
	Total Debt Service	6,946,147
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	50,000	
	Total Budgetary Reserve	50,000	
	Total Other Expenditures and Financing Uses	6,996,147	
TOTAL EXPENDITURES			52,849,061

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	4,550,000	2,500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	150,000	175,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	545,000	520,000
Capital Projects Fund – Other	0	0
Debt Service Fund	1,242,195	1,242,195
Enterprise Fund (Food Service, Child Care)	175,000	175,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	180,000	195,000
Total Cash and Short-Term Investments	6,842,195	4,807,195
<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	6,842,195	4,807,195

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	46,800,000	44,770,000
Lease-Purchase Obligations	4,449,507	4,076,218
Accumulated Compensated Absences	950,000	1,045,000
Authority Lease Obligations	38,995,000	38,460,000
TOTAL LONG-TERM INDEBTEDNESS	91,194,507	88,351,218
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>91,194,507</u>	<u>88,351,218</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Cash reserve against unexpected expenditures.</i>	2,095,535
Total Ending Fund Balance - Committed, Assigned, and Unassigned		2,095,535
5900	Budgetary Reserve Explanation: <i>Available for expenditures not budgeted.</i>	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		2,145,535
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0