

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

PROPOSED VERSION

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 2/13/2014

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Laura E. Cowburn

Contact Person

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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

DEPT - 1580
KAMMANN
K

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	900,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	841,338
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	1,741,338
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,567,932
7000 Revenue from State Sources	9,569,438
8000 Revenue from Federal Sources	519,563
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	21,656,933
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	23,398,271

DATA - 3
KAWILLER

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	9,797,432
6112	Interim Real Estate Taxes	3,500
6113	Public Utility Realty Tax	12,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	11,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	23,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	56,000
6150	Current Act 511 Taxes - Proportional Assessments	650,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	595,000
6500	Earnings on Investments	30,000
6700	Revenues from District Activities	25,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	300,000
6910	Rentals	20,000
6920	Contributions/Donations/Grants From Private Sources	10,000
6940	Tuition from Patrons	15,000
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	20,000
REVENUE FROM LOCAL SOURCES		11,567,932

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	6,260,829
7160	Tuition for Orphans and Children Placed in Private Homes	50,000
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	1,170,658
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)	12,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	721,467
7330	Health Services (Medical, Dental, Nurse, Act 25)	30,000
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	119,976
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	307,794
7820	State Share of Retirement Contributions	896,714
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		9,569,438

<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	448,196
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	71,367
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0

<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		519,563

DO NOT REPLY - PRELIMINARY

<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		21,656,933

DO NOT WRITE IN THESE SPACES

Act 1 Index (current): 3.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$9,800,000

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$9,800,000

Approx. Tax Levy for Tax Rate Calculation: \$10,888,889

Lancaster

Total

2013-14 Data

a. Assessed Value \$356,802,200

b. Real Estate Mills 27.3620

I. 2014-15 Data

c. 2012 STEB Market Value \$359,960,926

d. Assessed Value \$356,802,200

e. Assessed Value of New Constr/ Renov \$0

2013-14 Calculations

f. 2013-14 Tax Levy \$9,762,822

(a * b)

2014-15 Calculations

II. g. Percent of Total Market Value 100.000000%

h. Rebalanced 2013-14 Tax Levy \$9,762,822

(f Total * g)

i. Base Mills Subject to Index 27.3620

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 90.000000%

k. Tax Levy Needed \$10,888,889

(Approx. Tax Levy * g)

III. I. 2014-15 Real Estate Tax Rate 30.5100

(k / d * 1000)

m. Tax Levy Generated by Mills \$10,886,035

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

90.000000%
\$10,888,889

\$10,886,035

\$10,886,035

\$9,797,432

\$356,802,200

\$359,960,926

\$356,802,200

\$0

\$9,762,822

100.000000%

\$9,762,822

27.3620

90.000000%

\$10,888,889

30.5100

\$10,886,035

\$10,886,035

\$9,797,432

PROPERTY - LAB
K62N617E3

AUN: 113361503 Columbia Borough SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$9,800,000

Amount of Tax Relief for Homestead Exclusions +

\$0

Total Approx. Tax Revenue:

\$9,800,000

Approx. Tax Levy for Tax Rate Calculation:

\$10,888,889

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index

28.2102

 $(i * (1 + \text{Index}))$

q. Mills In Excess of Index

2.2998

if $(l > p)$, $(l - p)$

r. Maximum Tax Levy Based On Index

\$10,065,461

 $(p / 1000) * d$

No

IV. s. Millage Rate within Index?

if $l > p$ Then No

t. Tax Levy In Excess of Index

\$820,574

if $(m > r)$, $(m - r)$

u. Tax Revenue In Excess of Index

\$738,517

 $(t * \text{Est. Pct. Collection})$

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$0

Number of Homestead/Farmstead Properties

0

V. Median Assessed Value of Homestead Properties

\$0

DECLASSIFIED

Act 1 Index (current): 3.1%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$9,800,000
 Amount of Tax Relief for Homestead Exclusions + \$0
 Total Approx. Tax Revenue: \$9,800,000
 Approx. Tax Levy for Tax Rate Calculation: \$10,888,889
 Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions
 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions
 Amount of Tax Relief from State/Local Sources

\$0 Lowering RE Tax Rate \$0
 \$0 \$0
 \$0

DO NOT REPLY TO THIS MESSAGE

LAB ABILITY - REFLECTED

CODE6111 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>
Lancaster	356,802,200	30.5100	10,886,035			90.000000%	
	0		0			0.000000%	
	0		0			0.000000%	
	0		0			0.000000%	
Totals:	356,802,200		10,886,035	0	10,886,035	90.000000%	9,797,432
6120 Per Capita Taxes, Section 679							<u>Estimated Revenue</u>
							23,000

Rate
5.006140 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	\$10.00	\$0.00	70,000	52,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	5,000	4,000
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			75,000	56,000

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%	800,000	650,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.00%	0.00%	0	0
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			800,000	650,000

Total Act 511, Current Taxes

Act 511 Tax Limit	→	359,960,926	X	12	Mills
				Market Value	
				706,000	
				4,319,531	
				(511 Limit)	

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ITEM		AMOUNTS
1000	Instruction	
1100	Regular Programs - Elementary/Secondary	8,000,270
1200	Special Programs - Elementary/Secondary	4,789,858
1300	Vocational Education	320,000
1400	Other Instructional Programs - Elementary/Secondary	207,241
1500	Nonpublic School Programs	0
1600	Adult Education Programs	0
1700	Higher Education Programs	0
1800	Pre-Kindergarten	0
	Total 1000 Instruction	13,317,369
2000	Support Services	
2100	Support Services - Pupil Personnel	755,763
2200	Support Services - Instructional Staff	1,031,547
2300	Support Services - Administration	1,046,797
2400	Support Services - Pupil Health	229,928
2500	Support Services - Business	300,222
2600	Operation & Maintenance of Plant Services	1,543,537
2700	Student Transportation Services	250,000
2800	Support Services - Central	314,924
2900	Other Support Services	7,000
	Total 2000 Support Services	5,479,718
3000	Operation of Non-instructional Services	
3100	Food Services	0
3200	Student Activities	528,286
3300	Community Services	12,000
3400	Scholarships and Awards	0
	Total 3000 Operation of Non-instructional Services	540,286
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	19,337,373
5000	Other Expenditures and Financing Uses	
5100	Debt Service	0
5200	Interfund Transfers - Out	2,672,938
5300	Transfers Involving Component Units	0
5900	Budgetary Reserve	450,000
	Total Other Financing Uses	3,122,938
	Total Estimated Expenditures and Other Financing Uses	22,460,311
	Appropriation of Prior Year Fund Balance	0
	Total Appropriations	22,460,311
	Ending Committed, Assigned and Unassigned Fund Balance	937,960

СРОЧНО - ПРЕДВАРИТЕЛЬНО

<u>Function-Object</u>		<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION		
1100	Regular Programs - Elementary/Secondary		
100	Personnel Services-Salaries		4,733,900
200	Personnel Services-Employee Benefits		2,316,683
300	Purchased Professional & Technical Services		232,900
400	Purchased Property Services		34,369
500	Other Purchased Services		333,000
600	Supplies		295,255
700	Property		52,303
800	Other Objects		1,860
	Total Regular Programs - Elementary/Secondary		8,000,270
1200	Special Programs - Elementary/Secondary		
100	Personnel Services-Salaries		840,753
200	Personnel Services-Employee Benefits		407,651
300	Purchased Professional & Technical Services		3,167,712
400	Purchased Property Services		0
500	Other Purchased Services		355,000
600	Supplies		18,642
700	Property		0
800	Other Objects		100
	Total Special Programs - Elementary/Secondary		4,789,858
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		320,000
600	Supplies		0
700	Property		0
800	Other Objects		0
	Total Vocational Education		320,000
1400	Other Instructional Programs - Elementary/Secondary		
100	Personnel Services-Salaries		135,891
200	Personnel Services-Employee Benefits		67,900
300	Purchased Professional & Technical Services		0
400	Purchased Property Services		0
500	Other Purchased Services		450
600	Supplies		3,000
700	Property		0
800	Other Objects		0
	Total Other Instructional Programs - Elementary/Secondary		207,241

Function-Object	Description	Amounts
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
	Total Instruction	13,317,369

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	455,850
200	Personnel Services-Employee Benefits	237,016
300	Purchased Professional & Technical Services	49,640
400	Purchased Property Services	4,523
500	Other Purchased Services	4,030
600	Supplies	2,604
700	Property	0
800	Other Objects	2,100
	Total Support Services - Pupil Personnel	755,763
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	337,295
200	Personnel Services-Employee Benefits	319,327
300	Purchased Professional & Technical Services	17,911
400	Purchased Property Services	22,614
500	Other Purchased Services	288,875
600	Supplies	37,120
700	Property	4,600
800	Other Objects	3,805
	Total Support Services - Instructional Staff	1,031,547
2300	Support Services - Administration	
100	Personnel Services-Salaries	575,819
200	Personnel Services-Employee Benefits	285,637
300	Purchased Professional & Technical Services	81,100
400	Purchased Property Services	15,831
500	Other Purchased Services	57,460
600	Supplies	18,450
700	Property	2,700
800	Other Objects	9,800
	Total Support Services - Administration	1,046,797
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	146,171
200	Personnel Services-Employee Benefits	77,609
300	Purchased Professional & Technical Services	2,700
400	Purchased Property Services	0
500	Other Purchased Services	425
600	Supplies	3,023
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	229,928

AUN: 113361503 Columbia Borough SD

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Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	166,980
200	Personnel Services-Employee Benefits	83,777
300	Purchased Professional & Technical Services	19,512
400	Purchased Property Services	9,543
500	Other Purchased Services	11,800
600	Supplies	5,500
700	Property	0
800	Other Objects	3,110
	Total Support Services - Business	300,222
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	526,432
200	Personnel Services-Employee Benefits	337,530
300	Purchased Professional & Technical Services	100
400	Purchased Property Services	395,008
500	Other Purchased Services	90,110
600	Supplies	183,141
700	Property	8,500
800	Other Objects	2,716
	Total Operation & Maintenance of Plant Services	1,543,537
2700	Student Transportation 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	250,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	250,000
2800	Support Services - Central	
100	Personnel Services-Salaries	120,766
200	Personnel Services-Employee Benefits	69,963
300	Purchased Professional & Technical Services	21,530
400	Purchased Property Services	23,403
500	Other Purchased Services	59,279
600	Supplies	15,983
700	Property	4,000
800	Other Objects	0
	Total Support Services - Central	314,924

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	7,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	7,000
	Total Support Services	5,479,718
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	188,725
200	Personnel Services-Employee Benefits	78,695
300	Purchased Professional & Technical Services	68,900
400	Purchased Property Services	15,000
500	Other Purchased Services	54,454
600	Supplies	96,807
700	Property	10,000
800	Other Objects	15,705
	Total Student Activities	528,286

Function-Object	Description	Amounts
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	12,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	12,000
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	540,286
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	0
900	Other Uses of Funds	0
	Total Debt Service	0
5200	Interfund Transfers - Out	
900	Other Uses of Funds	2,672,938
	Total Interfund Transfers - Out	2,672,938

<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	450,000
	Total Budgetary Reserve	450,000
	Total Other Expenditures and Financing Uses	3,122,938
TOTAL EXPENDITURES		22,460,311

COPY - PRELIMINARY

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CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
General Fund	1,250,000	1,000,000
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	650,000	600,000
Capital Projects Fund - Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	10,000	10,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	10,000	10,000
Total Cash and Short-Term Investments	1,920,000	1,620,000

LONG-TERM INVESTMENTS

General Fund	0
Special Revenue Fund	
Athletic/School-Sponsored Extra Curricular Activities	0
Other Comptroller-Approved Special Revenue Fund	0
Capital Projects Fund	
Capital Reserve Fund - \$690	0
Capital Reserve Fund - \$1431	0
Capital Projects Fund - Other	0
Debt Service Fund	0
Enterprise Fund (Food Service, Child Care)	0
Internal Service Fund	0
Fiduciary Trust Fund (Investment, Pension)	0
Agency Fund	0
Total Long-Term Investments	0
TOTAL CASH AND INVESTMENTS	1,620,000

DO NOT WRITE IN THESE SPACES

06/30/2014 Estimate 06/30/2015 Projection

LONG-TERM INDEBTEDNESS

Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	26,035,000	24,365,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	200,000	200,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	26,235,000	24,565,000

SHORT-TERM PAYABLES

General Fund	1,645,000	1,685,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	1,645,000	1,685,000
TOTAL INDEBTEDNESS	27,880,000	26,250,000

DO NOT REPLY TO
ADMINISTRATIVE

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: PSERS Reserve to get through 2015-16 and 2016-17	300,000
0840	Estimated Ending Assigned Fund Balance Explanation: Reserve for medical claims and ACA, and special education	600,000
0850	Estimated Ending Unassigned Fund Balance Explanation: Zero based budget	37,960
Total Ending Fund Balance - Committed, Assigned, and Unassigned		937,960
5900	Budgetary Reserve Explanation: Anticipated for unexpected needs - will become the unassigned fund balance if not used.	450,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		1,387,960
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0