

LEA Name: North Allegheny SD

Class: 2

AUN Number: 103026852

County: Allegheny

**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: 6/25/2014

 _____ President of the Board - Original Signature Required	_____ Date
 _____ Secretary of the Board - Original Signature Required	_____ Date
 _____ Chief School Administrator - Original Signature Required	_____ Date
Mike Hopkins _____ Contact Person	(412) 369-5574 _____ Telephone                      Extension
mhopkins@northallegheny.org _____ E-mail Address	

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

<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	5,352,250
2 Estimated Beginning Fund Balance - Assigned	3,241,159
3 Estimated Beginning Fund Balance - Unassigned	8,676,704
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>17,270,113</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	106,611,250
7000 Revenue from State Sources	27,979,456
8000 Revenue from Federal Sources	1,707,233
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>136,297,939</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>153,568,052</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	88,205,496
6112	Interim Real Estate Taxes	1,325,000
6113	Public Utility Realty Tax	124,500
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,500
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	165,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	165,000
6150	Current Act 511 Taxes - Proportional Assessments	14,350,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,657,000
6500	Earnings on Investments	30,004
6700	Revenues from District Activities	299,750
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	125,000
6920	Contributions/Donations/Grants From Private Sources	28,000
6940	Tuition from Patrons	0
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	135,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>106,611,250</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,776,143
7160	Tuition for Orphans and Children Placed in Private Homes	5,500
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	3,633,946
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)	2,000,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,479,202
7330	Health Services (Medical, Dental, Nurse, Act 25)	162,000
7340	State Property Tax Reduction Allocation	2,216,078
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	147,087
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	2,492,000
7820	State Share of Retirement Contributions	7,067,500
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>27,979,456</b>

<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	800,000
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	185,020
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	119,213
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)	3,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,707,233</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>136,297,939</b>

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$88,205,496

Amount of Tax Relief for Homestead Exclusions + \$2,216,078

Total Approx. Tax Revenue: \$90,421,574

Approx. Tax Levy for Tax Rate Calculation: \$92,544,287

Allegheny

Total

2013-14 Data			
a. Assessed Value	\$5,192,444,179		\$5,192,444,179
b. Real Estate Mills	17.4039		
<b>I. 2014-15 Data</b>			
c. 2012 STEB Market Value	\$4,153,688,721		\$4,153,688,721
d. Assessed Value	\$5,317,445,370		\$5,317,445,370
e. Assessed Value of New Constr/ Renov	\$0		\$0
<b>2013-14 Calculations</b>			
f. 2013-14 Tax Levy	\$90,368,779		\$90,368,779
(a * b)			
<b>2014-15 Calculations</b>			
g. Percent of Total Market Value	100.00000%		100.00000%
h. Rebalanced 2013-14 Tax Levy	\$90,368,779		\$90,368,779
(f Total * g)			
i. Base Mills Subject to Index	17.4039		
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	97.65000%		97.65000%
k. Tax Levy Needed	\$92,544,287		\$92,544,287
(Approx. Tax Levy * g)			
<b>III. I. 2014-15 Real Estate Tax Rate</b>			
(k / d * 1000)	17.4039		
m. Tax Levy Generated by Mills	\$92,544,287		\$92,544,287
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$90,328,209
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$88,205,496
(n * Est. Pct. Collection)			



Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$88,205,496

Amount of Tax Relief for Homestead Exclusions + \$2,216,078

Total Approx. Tax Revenue: \$90,421,574

Approx. Tax Levy for Tax Rate Calculation: \$92,544,287

Allegheny

Total

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Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	17.7693	
	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	\$94,487,282	\$94,487,282
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

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Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$8,369	
	Number of Homestead/Farmstead Properties	15,214	15,214
V.	Median Assessed Value of Homestead Properties		\$222,500

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Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$88,205,496

Amount of Tax Relief for Homestead Exclusions + \$2,216,078

Total Approx. Tax Revenue: \$90,421,574

Approx. Tax Levy for Tax Rate Calculation: \$92,544,287

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,216,078	Lowering RE Tax Rate	\$0		\$2,216,078
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$2,216,078

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>
Allegheny	5,317,445,370	17.4039	92,544,287			97.65000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>5,317,445,370</b>		<b>92,544,287</b>	<b>- 2,216,078</b>	<b>= 90,328,209</b>	<b>97.65000%</b>	<b>= 88,205,496</b>

<u>6120 Per Capita Taxes, Section 679</u>	<u>Rate</u>	<u>Estimated Revenue</u>
	5.00	165,000

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	165,000	165,000
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>165,000</b>	<b>165,000</b>

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%	12,950,000	12,950,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,400,000	1,400,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>14,350,000</b>	<b>14,350,000</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	4,153,688,721	X	12	49,844,265
		Market Value		Mills	(511 Limit)



<u>ITEM</u>	<u>AMOUNTS</u>	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	61,872,034	
1200 Special Programs - Elementary/Secondary	15,319,586	
1300 Vocational Education	2,863,536	
1400 Other Instructional Programs - Elementary/Secondary	48,818	
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>80,103,974</b>	
2000 Support Services		
2100 Support Services - Pupil Personnel	4,391,502	
2200 Support Services - Instructional Staff	3,425,591	
2300 Support Services - Administration	8,814,524	
2400 Support Services - Pupil Health	1,175,632	
2500 Support Services - Business	1,866,681	
2600 Operation & Maintenance of Plant Services	8,816,072	
2700 Student Transportation Services	5,878,867	
2800 Support Services - Central	3,821,593	
2900 Other Support Services	150,000	
<b>Total 2000 Support Services</b>	<b>38,340,462</b>	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	2,625,792	
3300 Community Services	74,735	
3400 Scholarships and Awards	0	
<b>Total 3000 Operation of Non-instructional Services</b>	<b>2,700,527</b>	
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services	25,000	
<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>25,000</b>	
<b>Total Estimated Expenditures</b>		<b>121,169,963</b>
5000 Other Expenditures and Financing Uses		
5100 Debt Service	12,096,019	
5200 Interfund Transfers - Out	6,273,116	
5300 Transfers Involving Component Units	0	
5900 Budgetary Reserve	0	
<b>Total Other Financing Uses</b>		<b>18,369,135</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>139,539,098</b>
<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
<b>Total Appropriations</b>		<b>139,539,098</b>
<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>14,028,954</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	38,626,524
200	Personnel Services-Employee Benefits	20,435,188
300	Purchased Professional & Technical Services	226,045
400	Purchased Property Services	51,899
500	Other Purchased Services	1,196,925
600	Supplies	1,105,742
700	Property	227,286
800	Other Objects	2,425
	Total Regular Programs - Elementary/Secondary	61,872,034
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,912,000
200	Personnel Services-Employee Benefits	4,245,235
300	Purchased Professional & Technical Services	1,450,400
400	Purchased Property Services	9,000
500	Other Purchased Services	1,602,816
600	Supplies	80,795
700	Property	16,700
800	Other Objects	2,640
	Total Special Programs - Elementary/Secondary	15,319,586
1300	Vocational Education	
100	Personnel Services-Salaries	1,053,817
200	Personnel Services-Employee Benefits	572,617
300	Purchased Professional & Technical Services	1,468
400	Purchased Property Services	4,060
500	Other Purchased Services	1,136,782
600	Supplies	90,792
700	Property	4,000
800	Other Objects	0
	Total Vocational Education	2,863,536
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	30,000
200	Personnel Services-Employee Benefits	8,818
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	10,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	48,818

<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>80,103,974</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	2,784,301
200	Personnel Services-Employee Benefits	1,476,837
300	Purchased Professional & Technical Services	46,200
400	Purchased Property Services	0
500	Other Purchased Services	7,786
600	Supplies	76,078
700	Property	0
800	Other Objects	300
	Total Support Services - Pupil Personnel	4,391,502
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,933,082
200	Personnel Services-Employee Benefits	1,094,345
300	Purchased Professional & Technical Services	20,975
400	Purchased Property Services	20,300
500	Other Purchased Services	18,174
600	Supplies	245,457
700	Property	88,661
800	Other Objects	4,597
	Total Support Services - Instructional Staff	3,425,591
2300	Support Services - Administration	
100	Personnel Services-Salaries	4,594,027
200	Personnel Services-Employee Benefits	2,426,143
300	Purchased Professional & Technical Services	949,190
400	Purchased Property Services	8,195
500	Other Purchased Services	457,469
600	Supplies	110,615
700	Property	15,200
800	Other Objects	253,685
	Total Support Services - Administration	8,814,524
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	737,640
200	Personnel Services-Employee Benefits	402,230
300	Purchased Professional & Technical Services	5,470
400	Purchased Property Services	450
500	Other Purchased Services	900
600	Supplies	14,300
700	Property	14,642
800	Other Objects	0
	Total Support Services - Pupil Health	1,175,632



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	789,468
200	Personnel Services-Employee Benefits	420,949
300	Purchased Professional & Technical Services	54,200
400	Purchased Property Services	457,330
500	Other Purchased Services	130,657
600	Supplies	10,077
700	Property	4,000
800	Other Objects	0
	Total Support Services - Business	1,866,681
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,376,462
200	Personnel Services-Employee Benefits	1,783,404
300	Purchased Professional & Technical Services	189,000
400	Purchased Property Services	2,035,944
500	Other Purchased Services	211,272
600	Supplies	1,185,570
700	Property	33,920
800	Other Objects	500
	Total Operation & Maintenance of Plant Services	8,816,072
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,546,762
200	Personnel Services-Employee Benefits	1,317,848
300	Purchased Professional & Technical Services	14,700
400	Purchased Property Services	51,325
500	Other Purchased Services	1,232,457
600	Supplies	702,275
700	Property	12,600
800	Other Objects	900
	Total Student Transportation Services	5,878,867
2800	Support Services - Central	
100	Personnel Services-Salaries	1,251,331
200	Personnel Services-Employee Benefits	666,677
300	Purchased Professional & Technical Services	263,645
400	Purchased Property Services	1,250,300
500	Other Purchased Services	119,800
600	Supplies	78,340
700	Property	189,700
800	Other Objects	1,800
	Total Support Services - Central	3,821,593

<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	150,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	150,000
	<b>Total Support Services</b>	<b>38,340,462</b>
3000	<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	1,640,053
200	Personnel Services-Employee Benefits	532,360
300	Purchased Professional & Technical Services	58,550
400	Purchased Property Services	38,584
500	Other Purchased Services	145,200
600	Supplies	169,074
700	Property	15,125
800	Other Objects	26,846
	Total Student Activities	2,625,792

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	35,500
200	Personnel Services-Employee Benefits	10,435
300	Purchased Professional & Technical Services	28,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	800
700	Property	0
800	Other Objects	0
	Total Community Services	74,735
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>2,700,527</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	25,000
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>25,000</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	4,157,709
900	Other Uses of Funds	7,938,310
	Total Debt Service	12,096,019
5200	Interfund Transfers - Out	
900	Other Uses of Funds	6,273,116
	Total Interfund Transfers - Out	6,273,116

<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	0
	Total Budgetary Reserve	0
	<b>Total Other Expenditures and Financing Uses</b>	<b>18,369,135</b>
<b>TOTAL EXPENDITURES</b>		<b>139,539,098</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	25,228,649	21,713,499
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	6,644,366	728,867
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	2,726,243	284,863
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	1,090,822	500,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	600,000	600,000
<b>Total Cash and Short-Term Investments</b>	<b>36,290,080</b>	<b>23,827,229</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>36,290,080</b>	<b>23,827,229</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	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	114,733,382	107,803,216
Lease-Purchase Obligations	5,364,998	5,168,182
Accumulated Compensated Absences	3,500,000	3,500,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	123,598,380	116,471,398
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	7,000,000	7,000,000
Other Funds	497,870	500,000
TOTAL SHORT-TERM PAYABLES	7,497,870	7,500,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>131,096,250</u></b>	<b><u>123,971,398</u></b>

<u>Account</u>	<u>Description</u>	<u>Amounts</u>
0830	Estimated Ending Committed Fund Balance <i>Explanation: The amount of Future debt issue costs</i>	5,352,250
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Amount that is not reserved or legally segregated for a specific purpose</i>	8,676,704
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>14,028,954</b>
5900	Budgetary Reserve	0
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>14,028,954</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>