

PDE-2028-FINAL GENERAL FUND BUDGET

FISCAL YEAR 07/01/2014 -06/30/2015

PENNSBURY SCHOOL DISTRICT

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

General Fund Budget Approval

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

*Agustin Rojas*  
President of the Board - Original Signature Required

Date 6/17/14

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Secretary of the Board - Original Signature Required

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Administrator"=" nature Required

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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

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	6,974,451
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	3,658,742
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	10,633,193
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	137,157,255
7000 Revenue from State Sources	41,801,745
8000 Revenue from Federal Sources	1,590,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	180,549,000
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	191,182,193

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	127,957,703
6112	Interim Real Estate Taxes	715,167
6113	Public Utility Realty Tax	180,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	1,900,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	3,153,676
6500	Earnings on Investments	100,000
6700	Revenues from District Activities	60,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,850,000
6910	Rentals	410,709
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	520,000
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	310,000
	REVENUE FROM LOCAL SOURCES	137,157,255

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

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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FUNCTION	DESCRIPTION	Amounts
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	14,933,040
7160	Tuition for Orphans and Children Placed in Private Homes	140,000
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	5,170,000
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	395,942
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	2,206,455
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	750,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340	State Property Tax Reduction Allocation	4,157,975
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	322,000
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	3,555,428
7820	State Share of Retirement Contributions	9,945,905
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>41,801,745</b>

FUNCTION	DESCRIPTION	Amounts
<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	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	635,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	260,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	35,000
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	0
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)	600,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	60,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>1,590,000</b>

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

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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FUNCTION	DESCRIPTION	Amounts
<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>180,549,000</b>

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$127,957,703	
Amount of Tax Relief for Homestead Exclusions +	\$4,183,426	
Total Approx. Tax Revenue:	\$132,141,129	
Approx. Tax Levy for Tax Rate Calculation:	\$137,057,469	
	Bucks	Total

<b>Data</b>		
a. Assessed Value	\$891,274,600	\$891,274,600
b. Real Estate Mills	150.3000	
<b>I. 2014-15 Data</b>		
c. 2012 STEB Market Value	\$7,594,047,701	\$7,594,047,701
d. Assessed Value	\$893,173,470	\$893,173,470
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2013-14 Calculations</b>		
f. 2013-14 Tax Levy (a • b)	\$133,958,572	\$133,958,572
<b>Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total • g)	\$133,958,572	\$133,958,572
i. Base Mills Subject to Index (h / a • 1000) if no reassessment (h / (d-e) • 1000) if reassessment	150.3000	
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.30000%	96.30000%
k. Tax Levy Needed (Approx. Tax Levy • g)	\$137,057,469	\$137,057,469
<b>III. 2014-15 Real Estate Tax Rate</b>		
l. 2014-15 Real Estate Tax Rate (k / d • 1000)	153.4500	
m. Tax Levy Generated by Mills (1 / 1000 • d)	\$137,057,469	\$137,057,469
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$132,874,043
o. Net Tax Revenue Generated By Mills (n • Est. Pct. Collection)		\$127,957,703



Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$127,957,703

Amount of Tax Relief for Homestead Exclusions + \$4,183,426

Total Approx. Tax Revenue: \$132,141,129

Approx. Tax Levy for Tax Rate Calculation: \$137,057,469  
Bucks

Total

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Index Maximums

p. Maximum Mills Based On Index 153.4563  
 (i • (1 + Index))

q. Mills In Excess of Index 0.0000  
 if (l > p), (l - p)

0.0000

r. Maximum Tax Levy Based On Index \$137,063,096  
 (p / 1000) \* d

\$137,063,096

IV. s. Millage Rate within Index? Yes  
 (If l > p Then No)

t. Tax Levy In Excess of Index \$0  
 \$0 if (m > r), (m - r)

\$0

u. Tax Revenue In Excess of Index \$0  
 (t • Est. Pct. Collection)

\$0

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Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$1,520

Number of Homestead/Farmstead Properties 17,966

17,966

V. Median Assessed Value of Homestead Properties

\$27,600

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Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$127,957,703

Amount of Tax Relief for Homestead Exclusions + \$4,183,426

Total Approx. Tax Revenue: \$132,141,129

Approx. Tax Levy for Tax Rate Calculation: \$137,057,469

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,157,975	Lowering RE Tax Rate	\$0		\$4,157,975
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$25,451				\$25,451
Amount of Tax Relief from State/Local Sources					\$4,183,426

CODE

6111 Current Real Estate

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief	Tax Levy Minus Homestead	Percent Collected	Net Tax Revenue
				for Homestead Exclusions	Exclusions		Generated By Mills
Bucks	893, 173,470	153.4500	137,057,469			96.30000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>893, 173,470</b>		<b>137,057,469</b>	<b>4, 183,426</b>	<b>= 132,874,043</b>	<b>96.30000%</b>	<b>127,957,703</b>

6120 Per Capita Taxes, Section 679

Rate	Estimated Revenue
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
	<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>Q</b>	<b>Q</b>

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.00%	0.00%	0	0
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	1,900,000	1,900,000
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>1,900,000</b>	<b>1,900,000</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	7,594,047,701	X	12	91,128,572
		Market Value		Mills	(511 Limit)



ITEM		AMOUNTS	
1000	Instruct1on		
1100	Regular Programs - Elementary/Secondary	75,540,868	
1200	Special Programs - Elementary/Secondary	32,062,505	
1300	Vocational Education	7,202,949	
1400	Other Instructional Programs - Elementary/Secondary	1,193,596	
1500	Nonpublic School Programs	5,075	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	395,942	
	Total 1000 Instruction	116,400,935	
2000	Support Services		
2100	Support Services - Pupil Personnel	7,022,771	
2200	Support Services - Instructional Staff	3,267,792	
2300	Support Services - Administration	9,464,447	
2400	Support Services - Pupil Health	2,580,687	
2500	Support Services - Business	1,998,301	
2600	Operation & Maintenance of Plant Services	14,743,023	
2700	Student Transportation Services	8,250,395	
2800	Support Services - Central	2,519,985	
2900	Other Support Services	123,000	
	Total 2000 Support Services	49,970,401	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,125,412	
3300	Community Services	196,348	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,321,760	
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		167,693,096
5000	Other Expenditures and Financing Uses		
5100	Debt Service	13,605,904	
5200	Interfund Transfers - Out	400,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses		14,005,904
	Total Estimated Expenditures and Other Financing Uses		181,699,000
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		181,699,000
	Ending Committed, Assigned and Unassigned Fund Balance		9,483,193

Function-Object	Description	Amounts
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	47,752,700
200	Personnel Services-Employee Benefits	22,590,856
300	Purchased Professional & Technical Services	64,650
400	Purchased Property Services	310,157
500	Other Purchased Services	2,997,997
600	Supplies	1,586,546
700	Property	227,915
800	Other Objects	10,047
	Total Regular Programs - Elementary/Secondary	75,540,868
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	16,685,490
200	Personnel Services-Employee Benefits	7,833,321
300	Purchased Professional & Technical Services	4,281,874
400	Purchased Property Services	5,000
500	Other Purchased Services	3,106,899
600	Supplies	141,946
700	Property	7,775
800	Other Objects	200
	Total Special Programs - Elementary/Secondary	32,062,505
1300	Vocational Education	
100	Personnel Services-Salaries	1,464,236
200	Personnel Services-Employee Benefits	679,677
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	12,958
500	Other Purchased Services	5,003,810
600	Supplies	41,155
700	Property	863
800	Other Objects	250
	Total Vocational Education	7,202,949
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	676,887
200	Personnel Services-Employee Benefits	336,764
300	Purchased Professional & Technical Services	73,758
400	Purchased Property Services	3,000
500	Other Purchased Services	99,000
600	Supplies	4,187
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,193,596

Function-Object	Description	Amounts
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	5,075
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	5,075
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	150,095
200	Personnel Services-Employee Benefits	53,047
300	Purchased Professional & Technical Services	7,816
400	Purchased Property Services	19,920
500	Other Purchased Services	4,736
600	Supplies	28,682
700	Property	3,000
800	Other Objects	128,646
	Total Pre-Kindergarten	395,942
	<b>Total Instruction</b>	<b>116,400,935</b>

Function-Object	Description	Amounts
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services -Pupil Personnel	
100	Personnel Services-Salaries	4,527,473
200	Personnel Services-Employee Benefits	2,215,980
300	Purchased Professional & Technical Services	75,500
400	Purchased Property Services	11,000
500	Other Purchased Services	8,050
600	Supplies	181,993
700	Property	2,000
800	Other Objects	775
	Total Support Services - Pup-11 Personnel	7,022,771
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,742,869
200	Personnel Services-Employee Benefits	813,826
300	Purchased Professional & Technical Services	18,510
400	Purchased Property Services	189,778
500	Other Purchased Services	82,519
600	Supplies	402,032
700	Property	15,200
800	Other Objects	3,058
	Total Support Services - Instructional Staff	3,267,792
2300	Support Services - Administration	
100	Personnel Services-Salaries	5,639,641
200	Personnel Services-Employee Benefits	2,778,244
300	Purchased Professional & Technical Services	657,150
400	Purchased Property Services	64,600
500	Other Purchased Services	51,730
600	Supplies	94,132
700	Property	9,170
800	Other Objects	169,780
	Total Support Services - Administration	9,464,447
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,429,646
200	Personnel Services-Employee Benefits	680,608
300	Purchased Professional & Technical Services	427,197
400	Purchased Property Services	2,550
500	Other Purchased Services	1,200
600	Supplies	33,080
700	Property	6,406
800	Other Objects	0
	Total Support Services - Pupil Health	2,580,687



Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	1,120,980
200	Personnel Services-Employee Benefits	526,091
300	Purchased Professional & Technical Services	33,937
400	Purchased Property Services	152,000
500	Other Purchased Services	131,960
600	Supplies	29,319
700	Property	2,544
800	Other Objects	1,470
	Total Support Services - Business	1,998,301
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,489,332
200	Personnel Services-Employee Benefits	2,999,918
300	Purchased Professional & Technical Services	70,260
400	Purchased Property Services	636,632
500	Other Purchased Services	717,485
600	Supplies	3,822,091
700	Property	7,085
800	Other Objects	220
	Total Operation & Maintenance of Plant Services	14,743,023
2700	Student Transportation Services	
100	Personnel Services-Salaries	3,707,942
200	Personnel Services-Employee Benefits	1,718,381
300	Purchased Professional & Technical Services	76,000
400	Purchased Property Services	68,241
500	Other Purchased Services	1,407,940
600	Supplies	1,271,655
700	Property	0
800	Other Objects	236
	Total Student Transportation Services	8,250,395
2800	Support Services - Central	
100	Personnel Services-Salaries	1,354,793
200	Personnel Services-Employee Benefits	632,176
300	Purchased Professional & Technical Services	373,270
400	Purchased Property Services	49,611
500	Other Purchased Services	2,448
600	Supplies	90,537
700	Property	17,000
800	Other Objects	150
	Total Support Services - Central	2,519,985

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	123,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	123,000
<b>Total Support Services</b>		<b>49,970,401</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	634,478
200	Personnel Services-Employee Benefits	145,849
300	Purchased Professional & Technical Services	68,997
400	Purchased Property Services	61,659
500	Other Purchased Services	26,571
600	Supplies	153,200
700	Property	9,658
800	Other Objects	25,000
	Total Student Activities	1,125,412

Function-Object	Description	Amounts
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	190,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	6,348
700	Property	0
800	Other Objects	0
	Total Community Services	196,348
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	<b>Total Operation of Non-instructional Services</b>	<b>1,321,760</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	6,681,017
900	Other Uses of Funds	6,924,887
	Total Debt Service	13,605,904
5200	Interfund Transfers - Out	
900	Other Uses of Funds	400,000
	Total Interfund Transfers - Out	400,000

Function-Object	Description	Amounts	
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	
	Total Other Expenditures and Financing Uses	14,005,904	
TOTAL EXPENDITURES			181,699,000

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	24,000,000	23,000,000
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	0	0
Capital Projects Fund - Other	4,000,000	10,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	100,000	100,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	20,000	20,000
Agency Fund	800,000	800,000
Total Cash and Short-Term Investments	<u>28,920,000</u>	<u>33,920,000</u>
<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	<u>0</u>	<u>0</u>
TOTAL CASH AND INVESTMENTS	<u>28,920,000</u>	<u>33,920,000</u>

	06/30/2014 Estimate	06/30/2015 Projection
<b>LONG-TERM INDEBTEDNESS</b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	159,000,000	162,000,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	2,700,000	2,700,000
Authority Lease Obligations	3,833,668	3,098,000
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>165,533,668</b>	<b>167,798,000</b>
<b>SHORT-TERM PAYABLES</b>		
General Fund	2,100,000	1,730,000
Other Funds	0	0
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>2,100,000</b>	<b>1,730,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b><u>167,633,668</u></b>	<b><u>169,528,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: PSERS, Capital, Self Insurance Contingency</i>	5,974,451
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Offset Future Tax Increases</i>	3,508,742
Total Ending Fund Balance - Committed, Assigned, and Unassigned		9,483,193
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		9,483,193
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation <i>Explanation: Warehouse Inventory and Prepaid Expenses</i>		567,765