

LEA Name: North Penn SD

Class: 2

AUN Number: 123465702

County: Montgomery

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

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 1/27/2014

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

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

<u>ITEM</u>	<u>AMOUNTS</u>
<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	13,406,000
2 Estimated Beginning Fund Balance - Assigned	2,700,000
3 Estimated Beginning Fund Balance - Unassigned	17,650,000
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>33,756,000</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	181,606,803
7000 Revenue from State Sources	35,841,822
8000 Revenue from Federal Sources	5,800,000
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>223,248,625</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>257,004,625</b>

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

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	160,390,165
6112	Interim Real Estate Taxes	1,176,638
6113	Public Utility Realty Tax	215,000
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	16,200,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,800,000
6500	Earnings on Investments	225,000
6700	Revenues from District Activities	250,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	0
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	100,000
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	250,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>181,606,803</b>

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,919,594
7160	Tuition for Orphans and Children Placed in Private Homes	0
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	6,250,000
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)	3,000,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	0
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	229,898
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	650,000
7810	State Share of Social Security and Medicare Taxes	4,343,364
7820	State Share of Retirement Contributions	12,098,966
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>35,841,822</b>

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	5,800,000
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	0
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	0
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)	0

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	
	<b>REVENUE FROM FEDERAL SOURCES</b>		<b>5,800,000</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>		<hr/> <b>223,248,625</b> <hr/>

Act 1 Index (current): 2.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$160,446,085		
Amount of Tax Relief for Homestead Exclusions +	\$0		
Total Approx. Tax Revenue:	\$160,446,085		
Approx. Tax Levy for Tax Rate Calculation:	\$165,408,335		

	Bucks	Montgomery	Total
<b>2013-14 Data</b>			
a. Assessed Value	\$2,267,310	\$6,986,634,330	\$6,988,901,640
b. Real Estate Mills	122.7997	22.7049	
<b>I. 2014-15 Data</b>			
c. 2012 STEB Market Value	\$17,767,108	\$10,241,141,042	\$10,258,908,150
d. Assessed Value	\$2,267,310	\$7,081,262,700	\$7,083,530,010
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2013-14 Calculations</b>			
f. 2013-14 Tax Levy (a * b)	\$278,425	\$158,630,834	\$158,909,259
<b>2014-15 Calculations</b>			
II. g. Percent of Total Market Value	0.17319%	99.82681%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$275,215	\$158,634,044	\$158,909,259
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	122.7997	22.7053	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$286,471	\$165,121,864	\$165,408,335
III. I. 2014-15 Real Estate Tax Rate (k / d * 1000)	126.3400	23.3100	
m. Tax Levy Generated by Mills (I / 1000 * d)	\$286,452	\$165,064,234	\$165,350,686
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$165,350,686
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$160,390,165



Act 1 Index (current): 2.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$160,446,085
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$160,446,085
Approx. Tax Levy for Tax Rate Calculation:	\$165,408,335

Section 672.1 Method Choice: (a)(1)

	Bucks	Montgomery	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	125.3784	23.1821	
q. Mills In Excess of Index if (l > p), (l - p)	0.9616	0.1279	1.0895
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$284,272	\$164,158,540	\$164,442,812
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$2,180	\$905,694	\$907,874
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,115	\$878,523	\$880,638

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$0	\$0	
Number of Homestead/Farmstead Properties	0	0	0
V. Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 2.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$160,446,085
Amount of Tax Relief for Homestead Exclusions +	<u>\$0</u>
Total Approx. Tax Revenue:	\$160,446,085
Approx. Tax Levy for Tax Rate Calculation:	\$165,408,335

Section 672.1 Method Choice: (a)(1)

Bucks

Montgomery

Total

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

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bucks	2,267,310	126.3400	286,452			97.00000%	
Montgomery	7,081,262,700	23.3100	165,064,234			97.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	7,083,530,010		165,350,685	-	0	= 97.00000%	= 160,390,165

	Rate	Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>	0.00	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>				
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.50%	0.00%	280,000,000	14,000,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	4,400,000,000	2,200,000
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			4,680,000,000	16,200,000

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	10,258,908,150	X	12	123,106,898
		Market Value		Mills	(511 Limit)

**16,200,000**



**ITEM**

**AMOUNTS**

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<b>Total Appropriations</b>	<b>227,482,515</b>
<b>Ending Committed, Assigned and Unassigned Fund Balance</b>	<b>29,522,110</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	62,170,000
200	Personnel Services-Employee Benefits	29,376,289
300	Purchased Professional & Technical Services	501,685
400	Purchased Property Services	55,500
500	Other Purchased Services	4,820,525
600	Supplies	3,200,000
700	Property	100,000
800	Other Objects	970,000
	Total Regular Programs - Elementary/Secondary	101,193,999
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	17,968,591
200	Personnel Services-Employee Benefits	10,748,689
300	Purchased Professional & Technical Services	5,315,000
400	Purchased Property Services	1,000
500	Other Purchased Services	2,045,000
600	Supplies	275,000
700	Property	15,000
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	36,368,280
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	3,375,000
600	Supplies	0
700	Property	0
800	Other Objects	320,000
	Total Vocational Education	3,695,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	820,000
200	Personnel Services-Employee Benefits	374,755
300	Purchased Professional & Technical Services	345,000
400	Purchased Property Services	0
500	Other Purchased Services	12,600
600	Supplies	20,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,572,355

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	10,000
200	Personnel Services-Employee Benefits	1,700
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	11,700
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	40,700
200	Personnel Services-Employee Benefits	11,605
300	Purchased Professional & Technical Services	59,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	19,500
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	130,805
<b>Total Instruction</b>		<b>142,972,139</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	5,400,000
200	Personnel Services-Employee Benefits	2,548,492
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	0
500	Other Purchased Services	2,500
600	Supplies	45,000
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	7,998,492
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,975,000
200	Personnel Services-Employee Benefits	1,590,133
300	Purchased Professional & Technical Services	495,000
400	Purchased Property Services	55,000
500	Other Purchased Services	13,100
600	Supplies	280,000
700	Property	2,500
800	Other Objects	165,000
	Total Support Services - Instructional Staff	5,575,733
2300	Support Services - Administration	
100	Personnel Services-Salaries	7,259,720
200	Personnel Services-Employee Benefits	4,644,079
300	Purchased Professional & Technical Services	793,900
400	Purchased Property Services	7,250
500	Other Purchased Services	486,000
600	Supplies	90,000
700	Property	0
800	Other Objects	28,000
	Total Support Services - Administration	13,308,949
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,700,000
200	Personnel Services-Employee Benefits	1,008,817
300	Purchased Professional & Technical Services	40,615
400	Purchased Property Services	850
500	Other Purchased Services	600
600	Supplies	16,500
700	Property	0
800	Other Objects	150
	Total Support Services - Pupil Health	2,767,532



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	1,246,224
200	Personnel Services-Employee Benefits	1,194,217
300	Purchased Professional & Technical Services	165,400
400	Purchased Property Services	355,000
500	Other Purchased Services	27,500
600	Supplies	165,000
700	Property	5,000
800	Other Objects	120,000
	Total Support Services - Business	3,278,341
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,512,096
200	Personnel Services-Employee Benefits	3,976,530
300	Purchased Professional & Technical Services	143,900
400	Purchased Property Services	2,982,900
500	Other Purchased Services	425,000
600	Supplies	1,190,434
700	Property	15,000
800	Other Objects	35,000
	Total Operation & Maintenance of Plant Services	15,280,860
2700	Student Transportation Services	
100	Personnel Services-Salaries	5,526,386
200	Personnel Services-Employee Benefits	3,955,500
300	Purchased Professional & Technical Services	321,500
400	Purchased Property Services	57,500
500	Other Purchased Services	3,567,669
600	Supplies	1,280,000
700	Property	132,500
800	Other Objects	180,000
	Total Student Transportation Services	15,021,055
2800	Support Services - Central	
100	Personnel Services-Salaries	898,475
200	Personnel Services-Employee Benefits	509,181
300	Purchased Professional & Technical Services	96,500
400	Purchased Property Services	115,000
500	Other Purchased Services	6,800
600	Supplies	4,500
700	Property	0
800	Other Objects	15,000
	Total Support Services - Central	1,645,456

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	111,982
200	Personnel Services-Employee Benefits	36,452
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	210,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	358,434
	<b>Total Support Services</b>	<b>65,234,852</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	1,356,134
200	Personnel Services-Employee Benefits	375,000
300	Purchased Professional & Technical Services	363,000
400	Purchased Property Services	70,000
500	Other Purchased Services	30,000
600	Supplies	125,000
700	Property	30,000
800	Other Objects	115,700
	Total Student Activities	2,464,834

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	1,700
200	Personnel Services-Employee Benefits	465
300	Purchased Professional & Technical Services	57,000
400	Purchased Property Services	0
500	Other Purchased Services	375
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	59,540
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>2,524,374</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	4,196,150
900	Other Uses of Funds	10,055,000
	Total Debt Service	14,251,150
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	2,500,000
	Total Budgetary Reserve	2,500,000
	<b>Total Other Expenditures and Financing Uses</b>	<b>16,751,150</b>
<b>TOTAL EXPENDITURES</b>		<b>227,482,515</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	57,000,000	60,000,000
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	2,265,000	1,000,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	575,000	500,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	400,000	400,000
<b>Total Cash and Short-Term Investments</b>	<b>60,240,000</b>	<b>61,900,000</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>60,240,000</b>	<b>61,900,000</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	98,190,000	99,000,000
Lease-Purchase Obligations	1,350,000	375,000
Accumulated Compensated Absences	3,850,000	4,000,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	103,390,000	103,375,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	3,000,000	3,000,000
Other Funds	250,000	275,000
TOTAL SHORT-TERM PAYABLES	3,250,000	3,275,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>106,640,000</u></b>	<b><u>106,650,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: included future retirement rate increases and self insured benefits</i>	15,106,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: * % of budget</i>	14,416,110
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>29,522,110</b>
<b>5900</b>	<b>Budgetary Reserve</b> <i>Explanation: budgetary reserve based on a \$215,000,000 budget</i>	<b>2,500,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>32,022,110</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>