

LEA Name: Northern Lehigh SD

Class: 3

AUN Number: 121394503

County: Lehigh

**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: 6/9/2014

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Sherri Molitoris  
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

<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	4,901,935
2 Estimated Beginning Fund Balance - Assigned	1,503,996
3 Estimated Beginning Fund Balance - Unassigned	2,207,342
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>8,613,273</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,750,191
7000 Revenue from State Sources	11,212,716
8000 Revenue from Federal Sources	564,998
9000 Other Financing Sources	140,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>28,667,905</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>37,281,178</b>

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

AUN: 121394503 Northern Lehigh SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	13,896,608
6112	Interim Real Estate Taxes	10,000
6113	Public Utility Realty Tax	20,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	28,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	35,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	40,000
6150	Current Act 511 Taxes - Proportional Assessments	1,340,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	752,000
6500	Earnings on Investments	20,000
6700	Revenues from District Activities	37,300
6800	Revenue from Intermediary Sources / Pass-Through Funds	300,000
6910	Rentals	18,000
6920	Contributions/Donations/Grants From Private Sources	0
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	253,283

**REVENUE FROM LOCAL SOURCES**

**16,750,191**

2014-2015 Final 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 STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	6,713,214
7160	Tuition for Orphans and Children Placed in Private Homes	35,000
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	1,106,571
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)	515,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	0
7330	Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340	State Property Tax Reduction Allocation	951,119
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	128,429
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	458,207
7820	State Share of Retirement Contributions	1,275,176
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>11,212,716</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	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	524,998
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)	40,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>564,998</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	140,000
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>140,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>28,667,905</b>

Act 1 Index (current): 2.8%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$13,896,668
Amount of Tax Relief for Homestead Exclusions +	<u>\$951,152</u>
<b>Total Approx. Tax Revenue:</b>	<b>\$14,847,820</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$15,958,353</b>

Section 672.1 Method Choice: (a)(1)

Lehigh	Northampton	Total
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<b>2013-14 Data</b>			
a. Assessed Value	\$651,794,870	\$42,097,900	\$693,892,770
b. Real Estate Mills	20.1681	57.3059	
<b>I. 2014-15 Data</b>			
c. 2012 STEB Market Value	\$585,955,418	\$106,476,519	\$692,431,937
d. Assessed Value	\$650,360,400	\$42,430,100	\$692,790,500
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2013-14 Calculations</b>			
f. 2013-14 Tax Levy (a * b)	\$13,145,464	\$2,412,458	\$15,557,922
<b>2014-15 Calculations</b>			
II. g. Percent of Total Market Value	84.62282%	15.37718%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$13,165,552	\$2,392,370	\$15,557,922
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.1989	57.3059	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	92.60000%	92.60000%	92.60000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$13,504,408	\$2,453,945	\$15,958,353
III. I. 2014-15 Real Estate Tax Rate (k / d * 1000)	<b>20.7644</b>	<b>57.8350</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$13,504,343	\$2,453,945	\$15,958,288
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$15,007,136
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$13,896,608



Act 1 Index (current): 2.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$13,896,668

\$951,152

\$14,847,820

\$15,958,353

Section 672.1 Method Choice:

(a)(1)

Lehigh

Northampton

Total

**Index Maximums**

	p. Maximum Mills Based On Index (i * (1 + Index))	20.7644	58.9104	
	q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
	r. Maximum Tax Levy Based On Index (p / 1000) * d	\$13,504,343	\$2,499,574	\$16,003,917
IV.	s. Millage Rate within Index? (if l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

	Assessed Value Exclusion per Homestead	\$12,141	\$4,359	
	Number of Homestead/Farmstead Properties	3,180	593	3,773
V.	Median Assessed Value of Homestead Properties			\$146,200

Act 1 Index (current): 2.8%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 4  
 Approx. Tax Revenue from RE Taxes: \$13,896,668  
 Amount of Tax Relief for Homestead Exclusions + \$951,152  
 Total Approx. Tax Revenue: \$14,847,820  
 Approx. Tax Levy for Tax Rate Calculation: \$15,958,353

Section 672.1 Method Choice: (a)(1)

	Lehigh	Northampton		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$951,119	Lowering RE Tax Rate	\$252
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$33		\$33
Amount of Tax Relief from State/Local Sources				<u>\$951,404</u>

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

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

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
Lehigh	650,360,400	20.7644	13,504,343			92.60000%	
Northampton	42,430,100	57.8350	2,453,945			92.60000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>692,790,500</b>		<b>15,958,288</b>	<b>951,152</b>	<b>= 15,007,136</b>	<b>92.60000%</b>	<b>= 13,896,608</b>

6120 Per Capita Taxes, Section 679	Rate	Estimated Revenue
	5.00	35,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	35,000	35,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	5,000	5,000
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>40,000</b>	<b>40,000</b>

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,250,000	1,250,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	90,000	90,000
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>1,340,000</b>	<b>1,340,000</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit --->	692,431,937	X	12	8,309,183
	Market Value		Mills	(511 Limit)





ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	10,913,229	
1200	Special Programs - Elementary/Secondary	4,196,272	
1300	Vocational Education	928,113	
1400	Other Instructional Programs - Elementary/Secondary	42,015	
1500	Nonpublic School Programs	6,000	
1600	Adult Education Programs	0	
1700	Higher Education Programs	244,235	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>16,329,864</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	850,387	
2200	Support Services - Instructional Staff	468,316	
2300	Support Services - Administration	2,093,856	
2400	Support Services - Pupil Health	232,081	
2500	Support Services - Business	469,518	
2600	Operation & Maintenance of Plant Services	2,835,617	
2700	Student Transportation Services	1,508,043	
2800	Support Services - Central	439,511	
2900	Other Support Services	19,966	
	<b>Total 2000 Support Services</b>	<b>8,917,295</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	651,598	
3300	Community Services	7,800	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-Instructional Services</b>	<b>659,398</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>25,906,557</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,190,348	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	36,000	
	<b>Total Other Financing Uses</b>		<b>3,226,348</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>29,132,905</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>29,132,905</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>8,148,273</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	6,733,689
200	Personnel Services-Employee Benefits	3,508,170
300	Purchased Professional & Technical Services	8,150
400	Purchased Property Services	56,540
500	Other Purchased Services	417,600
600	Supplies	188,750
700	Property	0
800	Other Objects	330
	Total Regular Programs - Elementary/Secondary	10,913,229
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,567,763
200	Personnel Services-Employee Benefits	725,863
300	Purchased Professional & Technical Services	1,500,499
400	Purchased Property Services	0
500	Other Purchased Services	388,700
600	Supplies	11,447
700	Property	0
800	Other Objects	2,000
	Total Special Programs - Elementary/Secondary	4,196,272
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	928,113
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	928,113
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,000
200	Personnel Services-Employee Benefits	3,015
300	Purchased Professional & Technical Services	4,000
400	Purchased Property Services	0
500	Other Purchased Services	25,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	42,015

<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	6,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	6,000
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	244,235
600	Supplies	0
	Total Higher Education Programs	244,235
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>16,329,864</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	479,125
200	Personnel Services-Employee Benefits	297,396
300	Purchased Professional & Technical Services	33,800
400	Purchased Property Services	1,050
500	Other Purchased Services	2,152
600	Supplies	34,279
700	Property	1,000
800	Other Objects	1,585
	<b>Total Support Services - Pupil Personnel</b>	<b>850,387</b>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	268,925
200	Personnel Services-Employee Benefits	125,047
300	Purchased Professional & Technical Services	28,510
400	Purchased Property Services	2,841
500	Other Purchased Services	5,750
600	Supplies	33,463
700	Property	1,856
800	Other Objects	1,924
	<b>Total Support Services - Instructional Staff</b>	<b>468,316</b>
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,176,373
200	Personnel Services-Employee Benefits	636,396
300	Purchased Professional & Technical Services	84,200
400	Purchased Property Services	7,700
500	Other Purchased Services	97,300
600	Supplies	53,362
700	Property	10,400
800	Other Objects	28,125
	<b>Total Support Services - Administration</b>	<b>2,093,856</b>
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	175,038
200	Personnel Services-Employee Benefits	50,068
300	Purchased Professional & Technical Services	1,770
400	Purchased Property Services	100
500	Other Purchased Services	150
600	Supplies	4,717
700	Property	0
800	Other Objects	238
	<b>Total Support Services - Pupil Health</b>	<b>232,081</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	242,111
200	Personnel Services-Employee Benefits	178,439
300	Purchased Professional & Technical Services	8,000
400	Purchased Property Services	2,000
500	Other Purchased Services	4,500
600	Supplies	25,968
700	Property	1,500
800	Other Objects	7,000
	Total Support Services - Business	469,518
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	907,772
200	Personnel Services-Employee Benefits	711,620
300	Purchased Professional & Technical Services	140,325
400	Purchased Property Services	106,900
500	Other Purchased Services	110,500
600	Supplies	851,500
700	Property	6,500
800	Other Objects	500
	Total Operation & Maintenance of Plant Services	2,835,617
2700	Student Transportation Services	
100	Personnel Services-Salaries	58,582
200	Personnel Services-Employee Benefits	39,531
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,409,430
600	Supplies	500
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,508,043
2800	Support Services - Central	
100	Personnel Services-Salaries	217,317
200	Personnel Services-Employee Benefits	122,241
300	Purchased Professional & Technical Services	6,926
400	Purchased Property Services	58,686
500	Other Purchased Services	2,794
600	Supplies	3,547
700	Property	28,000
800	Other Objects	0
	Total Support Services - Central	439,511

<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	19,966
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	19,966
	<b>Total Support Services</b>	<b>8,917,295</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	327,102
200	Personnel Services-Employee Benefits	123,014
300	Purchased Professional & Technical Services	67,465
400	Purchased Property Services	16,790
500	Other Purchased Services	80,803
600	Supplies	29,469
700	Property	0
800	Other Objects	6,955
	Total Student Activities	651,598

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	7,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	800
700	Property	0
800	Other Objects	0
	Total Community Services	7,800
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>659,398</b>
4000	<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
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	705,148
900	Other Uses of Funds	2,485,200
	Total Debt Service	3,190,348
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	36,000	
	Total Budgetary Reserve	36,000	
	<b>Total Other Expenditures and Financing Uses</b>	<b>3,226,348</b>	
<b>TOTAL EXPENDITURES</b>			<b>29,132,905</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	3,500,000	4,000,000
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	500,000	475,000
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)	45,000	45,000
Agency Fund	200,000	200,000
<b>Total Cash and Short-Term Investments</b>	<b>4,245,000</b>	<b>4,720,000</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>4,245,000</b>	<b>4,720,000</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	24,975,000	22,645,000
Lease-Purchase Obligations	145,000	150,000
Accumulated Compensated Absences	695,000	695,000
Authority Lease Obligations	0	0
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>25,815,000</b>	<b>23,490,000</b>
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>0</b>	<b>0</b>
<b>TOTAL INDEBTEDNESS</b>	<b><u>25,815,000</u></b>	<b><u>23,490,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Future increases for PSERS and Medical Insurance Premiums</i>	4,436,934
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Long-Range Maintenance Projects and Equipment Replacements, Technology Upgrades/Replacements</i>	1,503,996
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Portion of Fund Balance Not Assigned</i>	2,207,343
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>8,148,273</b>
<b>5900</b>	<b>Budgetary Reserve</b> <i>Explanation: Allocation for budget items under consideration at present time. Safety upgrades.</i>	<b>36,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>8,184,273</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>