

LEA Name: New Castle Area SD

Class: 3

AUN Number: 104375302

County: Lawrence

**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: 6/30/2014

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

\_\_\_\_\_  
Date 6/30/2014

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

\_\_\_\_\_  
Date 6/30/2014

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

\_\_\_\_\_  
Date 6/30/2014

\_\_\_\_\_  
Joseph Ambrosini  
Contact Person

\_\_\_\_\_  
(724) 656-4774  
Telephone Extension

\_\_\_\_\_  
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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	8,371,696
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	250,000
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>8,621,696</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,776,968
7000 Revenue from State Sources	31,242,013
8000 Revenue from Federal Sources	3,408,212
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>45,427,193</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>54,048,889</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	6,529,000
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	10,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	15,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	41,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	83,000
6150	Current Act 511 Taxes - Proportional Assessments	1,360,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,892,500
6500	Earnings on Investments	30,000
6700	Revenues from District Activities	5,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	611,968
6910	Rentals	48,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	127,000
6960	Services Provided Other Local Governmental Units / LEAs	20,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	4,500
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>10,776,968</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	22,532,066
7160	Tuition for Orphans and Children Placed in Private Homes	70,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	2,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	2,439,291
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)	790,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	371,173
7330	Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340	State Property Tax Reduction Allocation	1,185,326
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	342,157
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	1,050,000
7820	State Share of Retirement Contributions	2,400,000
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>31,242,013</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	1,990,070
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	308,142
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
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	850,000
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	200,000
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>3,408,212</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>45,427,193</b>

Act 1 Index (current): 3.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$6,529,000  
 Amount of Tax Relief for Homestead Exclusions + \$1,185,326  
 Total Approx. Tax Revenue: \$7,714,326  
 Approx. Tax Levy for Tax Rate Calculation: \$9,222,983

		Total
<hr/>		
<b>2013-14 Data</b>		
a. Assessed Value	\$537,457,750	\$537,457,750
b. Real Estate Mills	17.2700	
<b>I. 2014-15 Data</b>		
c. 2012 STEB Market Value	\$523,722,239	\$523,722,239
d. Assessed Value	\$534,046,475	\$534,046,475
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2013-14 Calculations</b>		
f. 2013-14 Tax Levy	\$9,281,895	\$9,281,895
(a * b)		
<b>2014-15 Calculations</b>		
<b>II. g. Percent of Total Market Value</b>	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$9,281,895	\$9,281,895
(f Total * g)		
i. Base Mills Subject to Index	17.2700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	81.23014%	81.23014%
k. Tax Levy Needed	\$9,222,983	\$9,222,983
(Approx. Tax Levy * g)		
<b>III. I. 2014-15 Real Estate Tax Rate</b>	<b>17.2700</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$9,222,983	\$9,222,983
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,037,657
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,529,000
(n * Est. Pct. Collection)		
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Act 1 Index (current): 3.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$6,529,000

Amount of Tax Relief for Homestead Exclusions + \$1,185,326

Total Approx. Tax Revenue: \$7,714,326

Approx. Tax Levy for Tax Rate Calculation: \$9,222,983

Lawrence Total

**Index Maximums**

	p. Maximum Mills Based On Index (i * (1 + Index))	17.8399	
	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	\$9,527,336	\$9,527,336
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

**Information Related to Property Tax Relief**

	Assessed Value Exclusion per Homestead	\$12,639	
	Number of Homestead/Farmstead Properties	5,448	5,448
V.	Median Assessed Value of Homestead Properties		\$43,200



Act 1 Index (current): 3.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$6,529,000

Amount of Tax Relief for Homestead Exclusions + \$1,185,326

Total Approx. Tax Revenue: \$7,714,326

Approx. Tax Levy for Tax Rate Calculation: \$9,222,983

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,185,326	Lowering RE Tax Rate	\$0	\$1,185,326
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			<u>\$0</u>
Amount of Tax Relief from State/Local Sources				\$1,185,326

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
Lawrence	534,046,475	17.2700	9,222,983			81.23014%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	534,046,475		9,222,983	- 1,185,326	= 8,037,657	81.23014%	= 6,529,000

	Rate	Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>	5.00	41,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$10.00	\$0.00	100,000	83,000
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
Total Current Act 511 Taxes - Flat Rate Assessments			100,000	83,000

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%	1,240,000	1,240,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	120,000	120,000
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			1,360,000	1,360,000

Total Act 511, Current Taxes

Act 511 Tax Limit	--->	523,722,239	X	12	6,284,667
		Market Value		Mills	(511 Limit)



**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2014-2015 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME New Castle Area SD	COUNTY NAME Lawrence	AUN 104375302
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2014-2015 (compared to 2013-2014)? Yes  No

If yes, see information below, taken from the 2014-2015 General Fund Budget.

Total Budgeted Expenditures	\$45,427,193.00
Ending Unassigned Fund Balance	\$250,000.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.6%

The Estimated Ending Unassigned Fund Balance Yes   
is within the allowable limits. No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT 	DATE 6/30/14
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DUE DATE: AUGUST 15, 2014

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	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	19,714,512	
	1200 Special Programs - Elementary/Secondary	6,550,760	
	1300 Vocational Education	1,669,752	
	1400 Other Instructional Programs - Elementary/Secondary	505,844	
	1500 Nonpublic School Programs	27,453	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	258,936	
	<b>Total 1000 Instruction</b>	<b>28,727,257</b>	
2000	Support Services		
	2100 Support Services - Pupil Personnel	1,113,759	
	2200 Support Services - Instructional Staff	942,479	
	2300 Support Services - Administration	3,257,193	
	2400 Support Services - Pupil Health	692,941	
	2500 Support Services - Business	613,802	
	2600 Operation & Maintenance of Plant Services	2,985,418	
	2700 Student Transportation Services	1,555,393	
	2800 Support Services - Central	511,883	
	2900 Other Support Services	15,000	
	<b>Total 2000 Support Services</b>	<b>11,687,868</b>	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	199,112	
	3300 Community Services	43,158	
	3400 Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>242,270</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
	4000 Facilities Acquisition, Construction and Improvement Services	10,000	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>10,000</b>	
	<b>Total Estimated Expenditures</b>		<b>40,667,395</b>
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	4,289,798	
	5200 Interfund Transfers - Out	470,000	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	0	
	<b>Total Other Financing Uses</b>		<b>4,759,798</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>45,427,193</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>45,427,193</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>8,621,696</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	11,726,899
200	Personnel Services-Employee Benefits	6,790,072
300	Purchased Professional & Technical Services	102,338
400	Purchased Property Services	46,570
500	Other Purchased Services	649,949
600	Supplies	389,739
700	Property	0
800	Other Objects	8,945
	Total Regular Programs - Elementary/Secondary	19,714,512
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,214,512
200	Personnel Services-Employee Benefits	1,550,328
300	Purchased Professional & Technical Services	767,153
400	Purchased Property Services	455
500	Other Purchased Services	1,017,622
600	Supplies	690
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	6,550,760
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	1,669,752
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,669,752
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	139,849
200	Personnel Services-Employee Benefits	57,803
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	789
500	Other Purchased Services	306,730
600	Supplies	662
700	Property	0
800	Other Objects	11
	Total Other Instructional Programs - Elementary/Secondary	505,844

<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	27,453
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	27,453
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	193,013
200	Personnel Services-Employee Benefits	56,508
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	9,415
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	258,936
	<b>Total Instruction</b>	<b>28,727,257</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	695,128
200	Personnel Services-Employee Benefits	410,168
300	Purchased Professional & Technical Services	5,556
400	Purchased Property Services	0
500	Other Purchased Services	2,831
600	Supplies	76
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,113,759
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	584,380
200	Personnel Services-Employee Benefits	272,465
300	Purchased Professional & Technical Services	58,328
400	Purchased Property Services	0
500	Other Purchased Services	215
600	Supplies	27,091
700	Property	0
800	Other Objects	0
	Total Support Services - Instructional Staff	942,479
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,700,384
200	Personnel Services-Employee Benefits	965,374
300	Purchased Professional & Technical Services	341,397
400	Purchased Property Services	45,965
500	Other Purchased Services	132,857
600	Supplies	64,893
700	Property	0
800	Other Objects	6,323
	Total Support Services - Administration	3,257,193
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	452,547
200	Personnel Services-Employee Benefits	222,231
300	Purchased Professional & Technical Services	2,532
400	Purchased Property Services	0
500	Other Purchased Services	23
600	Supplies	15,608
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	692,941



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	359,070
200	Personnel Services-Employee Benefits	159,675
300	Purchased Professional & Technical Services	24,056
400	Purchased Property Services	22,096
500	Other Purchased Services	30,803
600	Supplies	13,381
700	Property	0
800	Other Objects	4,721
	Total Support Services - Business	613,802
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,137,961
200	Personnel Services-Employee Benefits	947,312
300	Purchased Professional & Technical Services	144,056
400	Purchased Property Services	432,751
500	Other Purchased Services	11,860
600	Supplies	311,478
700	Property	0
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	2,985,418
2700	Student Transportation Services	
100	Personnel Services-Salaries	12,447
200	Personnel Services-Employee Benefits	6,624
300	Purchased Professional & Technical Services	105
400	Purchased Property Services	0
500	Other Purchased Services	1,534,766
600	Supplies	1,451
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,555,393
2800	Support Services - Central	
100	Personnel Services-Salaries	188,890
200	Personnel Services-Employee Benefits	90,465
300	Purchased Professional & Technical Services	979
400	Purchased Property Services	44,148
500	Other Purchased Services	6,274
600	Supplies	181,127
700	Property	0
800	Other Objects	0
	Total Support Services - Central	511,883

<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	15,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	15,000
	<b>Total Support Services</b>	<b>11,687,868</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	97,967
200	Personnel Services-Employee Benefits	30,056
300	Purchased Professional & Technical Services	100
400	Purchased Property Services	0
500	Other Purchased Services	14,735
600	Supplies	1,254
700	Property	55,000
800	Other Objects	0
	Total Student Activities	199,112

<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	20,575
400	Purchased Property Services	0
500	Other Purchased Services	2,583
600	Supplies	0
700	Property	0
800	Other Objects	20,000
	Total Community Services	43,158
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>242,270</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	10,000
	Total Facilities Acquisition, Construction and Improvement Services	10,000
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	2,421,398
900	Other Uses of Funds	1,868,400
	Total Debt Service	4,289,798
5200	Interfund Transfers - Out	
900	Other Uses of Funds	470,000
	Total Interfund Transfers - Out	470,000

<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	
	Total Other Expenditures and Financing Uses	4,759,798	
TOTAL EXPENDITURES			45,427,193

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	7,250,000	7,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	10,000	10,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	2,250,000	1,200,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	170,000	150,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	80,000	70,000
<b>Total Cash and Short-Term Investments</b>	<b>9,760,000</b>	<b>8,430,000</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>9,760,000</b>	<b>8,430,000</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	59,000,000	57,200,000
Lease-Purchase Obligations	45,000	30,000
Accumulated Compensated Absences	2,400,000	2,200,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	61,445,000	59,430,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	1,800,000	1,900,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	1,800,000	1,900,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>63,245,000</u></b>	<b><u>61,330,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Funds set aside for future increases in hospitalization, retirement and capital projects. Any transactions in this account require board action.</i>	8,371,696
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: To be used to balance budget in future years and to minimize future tax increases.</i>	250,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>8,621,696</b>
5900	Budgetary Reserve	0
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>8,621,696</b>
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0