

LEA Name: Wilson SD

Class: 3

AUN Number: 114069103

County:

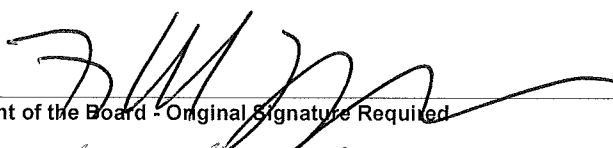
Berks

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: 6/16/2014



President of the Board - Original Signature Required




Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Lori Castor

Contact Person

(610) 670-0180

1145

Telephone

Extension

caslor@wilsonsd.org

E-mail Address

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

ITEMAMOUNTS**Estimated Beginning Unreserved Fund Balance Available for
Appropriation and Reserves Scheduled For Liquidation During
The Fiscal Year**

1	Estimated Beginning Fund Balance - Committed	4,774,743	
2	Estimated Beginning Fund Balance - Assigned	1,000,300	
3	Estimated Beginning Fund Balance - Unassigned	4,496,260	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		10,271,303

Estimated Revenues And Other Financing Sources

6000	Revenue from Local Sources	70,819,205	
7000	Revenue from State Sources	19,627,777	
8000	Revenue from Federal Sources	1,119,220	
9000	Other Financing Sources	186,000	
	Total Estimated Revenues And Other Financing Sources		91,752,202

**Total Estimated Fund Balance, Revenues, and Other Financing
Sources Available for Appropriation**

102,023,505

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

AUN: 114069103 Wilson SD

Printed 6/17/2014 9:30:35 AM v2.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	58,209,143
6112	Interim Real Estate Taxes	220,000
6113	Public Utility Realty Tax	82,958
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,015
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	119,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	229,000
6150	Current Act 511 Taxes - Proportional Assessments	8,240,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,300,000
6500	Earnings on Investments	100,000
6700	Revenues from District Activities	318,583
6800	Revenue from Intermediary Sources / Pass-Through Funds	912,059
6910	Rentals	102,000
6920	Contributions/Donations/Grants From Private Sources	125,000
6940	Tuition from Patrons	506,857
6960	Services Provided Other Local Governmental Units / LEAs	122,775
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	56,000
6990	Refunds and Other Miscellaneous Revenue	174,815
REVENUE FROM LOCAL SOURCES		70,819,205

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	6,821,551
7160	Tuition for Orphans and Children Placed in Private Homes	175,600
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	2,070,141
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)	820,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,448,845
7330	Health Services (Medical, Dental, Nurse, Act 25)	110,000
7340	State Property Tax Reduction Allocation	1,381,858
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	816,558
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	1,558,776
7820	State Share of Retirement Contributions	4,424,448
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		19,627,777

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
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	622,248
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	106,018
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	40,954
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)	350,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		1,119,220

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
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	186,000
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
OTHER FINANCING SOURCES		186,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		91,752,202

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$58,209,143

Amount of Tax Relief for Homestead Exclusions + \$1,381,858

Total Approx. Tax Revenue: \$59,591,001

Approx. Tax Levy for Tax Rate Calculation: \$62,082,001

Berk

Total

2013-14 Data

a. Assessed Value	\$2,536,112,300	\$2,536,112,300
b. Real Estate Mills	23.8468	

I. 2014-15 Data

c. 2012 STEB Market Value	\$3,084,497,721	\$3,084,497,721
d. Assessed Value	\$2,560,082,500	\$2,560,082,500
e. Assessed Value of New Constr/ Renov	\$0	\$0

2013-14 Calculations

f. 2013-14 Tax Levy	\$60,478,163	\$60,478,163
(a * b)		

2014-15 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$60,478,163	\$60,478,163
(f Total * g)		
i. Base Mills Subject to Index	23.8468	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.89622%	95.89622%
k. Tax Levy Needed	\$62,082,001	\$62,082,001
(Approx. Tax Levy * g)		

III. I. 2014-15 Real Estate Tax Rate	24.2500	
(k / d * 1000)		

m. Tax Levy Generated by Mills	\$62,082,001	\$62,082,001
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$60,700,143
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$58,209,143
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$58,209,143

Amount of Tax Relief for Homestead Exclusions + \$1,381,858

Total Approx. Tax Revenue: \$59,591,001

Approx. Tax Levy for Tax Rate Calculation: \$62,082,001

Berks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	24.4429	
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)	\$62,575,841	\$62,575,841
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	\$6,070	
Number of Homestead/Farmstead Properties	9,388	9,388
V. Median Assessed Value of Homestead Properties		\$117,950

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$58,209,143

Amount of Tax Relief for Homestead Exclusions + \$1,381,858

Total Approx. Tax Revenue: \$59,591,001

Approx. Tax Levy for Tax Rate Calculation: \$62,082,001

Berks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,381,858	Lowering RE Tax Rate	\$0	\$1,381,858
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,381,858</u>

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Berks	2,560,082,500	24.2500	62,082,001			95.89622%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,560,082,500		62,082,001	- 1,381,858	= 60,700,143	95.89622%	= 58,209,143
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			119,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	119,000	119,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	110,000	110,000
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
Total Current Act 511 Taxes - Flat Rate Assessments			<u>229,000</u>	<u>229,000</u>

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	5,350,000	5,350,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	650,000	650,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	1.5	0	2,240,000	2,240,000
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			<u>8,240,000</u>	<u>8,240,000</u>
Total Act 511, Current Taxes				<u>8,469,000</u>

Act 511 Tax Limit	---	3,084,497,721	X	12	37,013,973
		Market Value		Mills	(511 Limit)

[illegible]

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	36,348,468	
1200	Special Programs - Elementary/Secondary	12,312,891	
1300	Vocational Education	2,425,030	
1400	Other Instructional Programs - Elementary/Secondary	220,307	
1500	Nonpublic School Programs	33,000	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	51,339,696	
2000	Support Services		
2100	Support Services - Pupil Personnel	3,041,569	
2200	Support Services - Instructional Staff	5,384,143	
2300	Support Services - Administration	5,374,188	
2400	Support Services - Pupil Health	719,753	
2500	Support Services - Business	898,470	
2600	Operation & Maintenance of Plant Services	7,188,599	
2700	Student Transportation Services	2,853,266	
2800	Support Services - Central	408,287	
2900	Other Support Services	226,800	
	Total 2000 Support Services	26,095,075	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	2,163,981	
3300	Community Services	105,511	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	2,269,492	
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		79,704,263
5000	Other Expenditures and Financing Uses		
5100	Debt Service	0	
5200	Interfund Transfers - Out	12,047,939	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	1,000,000	
	Total Other Financing Uses		13,047,939
	Total Estimated Expenditures and Other Financing Uses		92,752,202
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		92,752,202
	Ending Committed, Assigned and Unassigned Fund Balance		9,271,303

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	22,179,944
200	Personnel Services-Employee Benefits	11,292,055
300	Purchased Professional & Technical Services	146,383
400	Purchased Property Services	395,426
500	Other Purchased Services	914,651
600	Supplies	1,340,141
700	Property	68,928
800	Other Objects	10,940
	Total Regular Programs - Elementary/Secondary	36,348,468
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,353,193
200	Personnel Services-Employee Benefits	2,780,823
300	Purchased Professional & Technical Services	748,873
400	Purchased Property Services	87
500	Other Purchased Services	2,040,845
600	Supplies	388,631
700	Property	0
800	Other Objects	439
	Total Special Programs - Elementary/Secondary	12,312,891
1300	Vocational Education	
100	Personnel Services-Salaries	746,397
200	Personnel Services-Employee Benefits	342,633
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	3,000
500	Other Purchased Services	1,241,500
600	Supplies	90,500
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,425,030
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	140,275
200	Personnel Services-Employee Benefits	60,132
300	Purchased Professional & Technical Services	2,100
400	Purchased Property Services	6,800
500	Other Purchased Services	11,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	220,307

<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	33,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	33,000
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	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		51,339,696

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,978,646
200	Personnel Services-Employee Benefits	965,243
300	Purchased Professional & Technical Services	35,050
400	Purchased Property Services	750
500	Other Purchased Services	13,770
600	Supplies	45,850
700	Property	1,000
800	Other Objects	1,260
	Total Support Services - Pupil Personnel	3,041,569
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,683,774
200	Personnel Services-Employee Benefits	816,754
300	Purchased Professional & Technical Services	93,900
400	Purchased Property Services	759,450
500	Other Purchased Services	182,142
600	Supplies	610,238
700	Property	1,226,625
800	Other Objects	11,260
	Total Support Services - Instructional Staff	5,384,143
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,796,548
200	Personnel Services-Employee Benefits	1,548,493
300	Purchased Professional & Technical Services	700,000
400	Purchased Property Services	6,744
500	Other Purchased Services	175,300
600	Supplies	73,470
700	Property	1,000
800	Other Objects	72,633
	Total Support Services - Administration	5,374,188
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	466,521
200	Personnel Services-Employee Benefits	224,457
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	2,300
500	Other Purchased Services	1,800
600	Supplies	16,675
700	Property	2,000
800	Other Objects	0
	Total Support Services - Pupil Health	719,753

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	527,040
200	Personnel Services-Employee Benefits	281,980
300	Purchased Professional & Technical Services	43,050
400	Purchased Property Services	7,200
500	Other Purchased Services	7,500
600	Supplies	16,200
700	Property	2,500
800	Other Objects	13,000
	Total Support Services - Business	898,470
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,382,187
200	Personnel Services-Employee Benefits	1,564,430
300	Purchased Professional & Technical Services	78,900
400	Purchased Property Services	2,051,480
500	Other Purchased Services	224,132
600	Supplies	813,670
700	Property	57,185
800	Other Objects	16,615
	Total Operation & Maintenance of Plant Services	7,188,599
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,273,579
200	Personnel Services-Employee Benefits	415,321
300	Purchased Professional & Technical Services	17,500
400	Purchased Property Services	31,606
500	Other Purchased Services	332,260
600	Supplies	367,500
700	Property	413,000
800	Other Objects	2,500
	Total Student Transportation Services	2,853,266
2800	Support Services - Central	
100	Personnel Services-Salaries	184,661
200	Personnel Services-Employee Benefits	109,226
300	Purchased Professional & Technical Services	110,000
400	Purchased Property Services	4,400
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Support Services - Central	408,287

<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	4,800	
500	Other Purchased Services	222,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	226,800	
	Total Support Services		26,095,075
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES		
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	1,078,947	
200	Personnel Services-Employee Benefits	430,158	
300	Purchased Professional & Technical Services	136,185	
400	Purchased Property Services	20,483	
500	Other Purchased Services	198,822	
600	Supplies	258,107	
700	Property	14,650	
800	Other Objects	26,629	
	Total Student Activities	2,163,981	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	36,578
200	Personnel Services-Employee Benefits	10,933
300	Purchased Professional & Technical Services	38,000
400	Purchased Property Services	10,000
500	Other Purchased Services	0
600	Supplies	10,000
700	Property	0
800	Other Objects	0
	Total Community Services	105,511
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
	Total Operation of Non-Instructional Services	2,269,492
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
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	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Debt Service	0
5200	Interfund Transfers - Out	
900	Other Uses of Funds	12,047,939
	Total Interfund Transfers - Out	12,047,939

<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	1,000,000	
	Total Budgetary Reserve	1,000,000	
	Total Other Expenditures and Financing Uses	13,047,939	
TOTAL EXPENDITURES			92,752,202

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	20,000,000	21,000,000
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	7,000,000	5,500,000
Capital Projects Fund – Other	500,000	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	800,000	800,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	500,000	500,000
Agency Fund	25,300	25,300
Total Cash and Short-Term Investments	28,825,300	27,825,300
<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	0	0
TOTAL CASH AND INVESTMENTS	28,825,300	27,825,300

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	102,310,000	94,455,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	980,000	1,000,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	103,290,000	95,455,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	12,500,000	12,500,000
Other Funds	1,100,000	1,100,000
TOTAL SHORT-TERM PAYABLES	13,600,000	13,600,000
TOTAL INDEBTEDNESS	<u>116,890,000</u>	<u>109,055,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Money reserved for future PSERS increases.</i>	4,774,743
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Money available for use of one-time purchases where other resources are not available.</i>	4,496,560
Total Ending Fund Balance - Committed, Assigned, and Unassigned		9,271,303
5900	Budgetary Reserve Explanation: <i>Money budgeted to pay for unexpected, unanticipated expenditures.</i>	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		10,271,303
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0