

Hempfield School District

2013-14 Final Budget

This document is the PDE 2028 form required by Act 1. The Final Budget was adopted by the Board at the June 11, 2013 voting meeting. A summary of the revenues and expenses in a more readable format is also included, with comparison to the prior year.

Hempfield School District
2013 - 2014 Final Budget Summary

REVENUE

		2012-13 Final Budget	2013-14 Final
Local Revenue			
	Real Estate Tax (2% Index-based tax increase, 2013-14 millage rate 19.003)	\$ 64,778,554	\$ 66,165,870
	Public Utility Taxes	92,000	92,000
	Earned Income Tax	5,550,000	5,975,000
	Transfer Tax	945,000	995,000
	Interest on Investments	125,000	115,750
	Fed & Local Rev Pass Through	1,546,743	1,335,000
	Rentals & Tuition	754,000	581,300
	Extracurricular Programs and Student fees	202,700	208,200
	Misc.	204,000	237,100
	Total Local Revenue	\$ 74,197,997	\$ 75,705,220
	State Revenue	25,105,628	26,490,456
	Federal Revenue (includes Keystones to Opportunity grant - 2nd year)	1,880,000	1,750,000
	TOTAL REVENUE	\$ 101,183,625	\$ 103,945,676
	Operating transfer from Day Care (profits - Hildebrandt program)	80,000	80,000
	Drawn from Reserves - from Debt Service Reserve	1,000,000	800,000
	Drawn from Reserves - from Retirement Reserve	300,000	775,000
	USE OF FUND BALANCE TO BALANCE THE BUDGET (if budgetary reserve needed)	992,279	995,444
	Total Revenues and other fund transfers	\$ 103,555,904	\$ 106,596,120

EXPENDITURES

Instructional			
	Regular Instruction	\$ 47,821,718	\$ 49,491,162
	Special Education	12,532,957	13,799,149
	Vocational Education	1,503,123	1,484,346
	Other Instructional Programs	635,782	650,013
	Total Instructional	\$ 62,493,580	\$ 65,424,670
Support			
	Pupil Personnel	\$ 3,639,545	\$ 3,805,174
	Library Services and Staff Development	2,157,825	1,978,728
	Administration	4,752,385	5,017,324
	Pupil Health	1,001,634	1,082,180
	Business	1,141,262	1,230,639
	Maintenance and Custodial Services	7,838,612	7,686,290
	Transportation	5,229,872	5,176,547
	Technology/Central Services/Public Relations	2,383,078	2,550,017
	Other Support Services	56,000	61,000
	Total Support	\$ 28,200,213	\$ 28,587,899
Non-instructional Services			
	Student Activities	310,000	305,733
	Athletic Programs	1,279,580	1,287,997
		\$ 1,589,580	\$ 1,593,730
Other Financial Uses			
	Debt Service	\$ 9,872,531	\$ 9,589,821
	Capital Reserve Transfer	400,000	400,000
	Internal Medical Reserve Transfer (none planned)	-	-
	Budgetary Reserve	1,000,000	1,000,000
	Total Other Uses	\$ 11,272,531	\$ 10,989,821
	TOTAL EXPENDITURES	\$ 103,555,904	\$ 106,596,120

**PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2013 - 06/30/2014**

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/11/2013

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mary Lynne Kniley
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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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	1,815,000
2 Estimated Beginning Fund Balance - Assigned	2,500,000
3 Estimated Beginning Fund Balance - Unassigned	5,939,198
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	10,254,198
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	75,703,220
7000 Revenue from State Sources	26,490,456
8000 Revenue from Federal Sources	1,750,000
9000 Other Financing Sources	1,657,000
Total Estimated Revenues And Other Financing Sources	105,600,676
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	115,854,874

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	65,190,870
6112	Interim Real Estate Taxes	300,000
6113	Public Utility Realty Tax	92,000
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	6,970,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	675,000
6500	Earnings on Investments	115,750
6700	Revenues from District Activities	208,200
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,335,000
6910	Rentals	295,000
6920	Contributions/Donations/Grants From Private Sources	35,000
6940	Tuition from Patrons	251,300
6960	Services Provided Other Local Governmental Units / LEAs	16,100
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	219,000
	REVENUE FROM LOCAL SOURCES	75,703,220

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	11,853,435
7160	Tuition for Orphans and Children Placed in Private Homes	115,000
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	3,362,203
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)	1,730,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,408,962
7330	Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340	State Property Tax Reduction Allocation	1,619,537
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	250,000
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	1,888,002
7820	State Share of Retirement Contributions	4,128,317
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	26,490,456

<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	1,500,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	180,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	70,000
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
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

<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
	REVENUE FROM FEDERAL SOURCES	1,750,000

<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	880,000
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	775,000
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	2,000
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	1,657,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		105,600,676

Act 1 Index (current): 2.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$65,190,870

Amount of Tax Relief for Homestead Exclusions + \$1,624,943

Total Approx. Tax Revenue: \$66,815,813

Approx. Tax Levy for Tax Rate Calculation: \$68,418,867

Lancaster

Total

2012-13 Data

a. Assessed Value	\$3,591,845,500		\$3,591,845,500
b. Real Estate Mills	18.6310		

I. 2013-14 Data

c. 2011 STEB Market Value	\$3,721,762,251		\$3,721,762,251
d. Assessed Value	\$3,600,424,500		\$3,600,424,500
e. Assessed Value of New Constr/ Renov	\$0		\$0

2012-13 Calculations

f. 2012-13 Tax Levy	\$66,919,674		\$66,919,674
(a * b)			

2013-14 Calculations

II. g. Percent of Total Market Value	100.00000%		100.00000%
h. Rebalanced 2012-13 Tax Levy	\$66,919,674		\$66,919,674
(f Total * g)			
i. Base Mills Subject to Index	18.6310		
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.60000%		97.60000%
k. Tax Levy Needed	\$68,418,867		\$68,418,867
(Approx. Tax Levy * g)			

III. **I. 2013-14 Real Estate Tax Rate** **19.0030**
 (k / d * 1000)

m. Tax Levy Generated by Mills	\$68,418,867		\$68,418,867
(l / 1000 * d)			

n. Tax Levy minus Tax Relief for Homestead Exclusions			\$66,793,924
(m - Amount of Tax Relief for Homestead Exclusions)			

o. Net Tax Revenue Generated By Mills			\$65,190,870
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$65,190,870

Amount of Tax Relief for Homestead Exclusions + \$1,624,943

Total Approx. Tax Revenue: \$66,815,813

Approx. Tax Levy for Tax Rate Calculation: \$68,418,867
Lancaster

Total

Index Maximums

	p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	19.0036	
	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)	\$68,421,027	\$68,421,027
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$6,560	
	Number of Homestead/Farmstead Properties	13,038	13,038
V.	Median Assessed Value of Homestead Properties		\$147,500

Act 1 Index (current): 2.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$65,190,870

Amount of Tax Relief for Homestead Exclusions + \$1,624,943

Total Approx. Tax Revenue: \$66,815,813

Approx. Tax Levy for Tax Rate Calculation: \$68,418,867

Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,619,537	Lowering RE Tax Rate	\$0		\$1,619,537
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,406				\$5,406
Amount of Tax Relief from State/Local Sources					<u>\$1,624,943</u>

CODE

6111 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>
Lancaster	3,600,424,500	19.0030	68,418,867			97.60000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	3,600,424,500		68,418,867	- 1,624,943	= 66,793,924	97.60000%	= 65,190,870

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

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.50%	0.00%	5,975,000	5,975,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	995,000	995,000
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			6,970,000	6,970,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	3,721,762,251	X	12	44,661,147
		Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2013-2014 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Hempfield SD	COUNTY NAME Lancaster	AUN 113363103
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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 2013-2014 (compared to 2012-2013)? Yes
No

If yes, see information below, taken from the 2013-2014 General Fund Budget.

Total Budgeted Expenditures	\$106,596,120.00
Ending Unassigned Fund Balance	\$5,443,754.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.2%

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

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2013

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>
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	49,491,162
1200 Special Programs - Elementary/Secondary	13,799,149
1300 Vocational Education	1,484,346
1400 Other Instructional Programs - Elementary/Secondary	643,963
1500 Nonpublic School Programs	0
1600 Adult Education Programs	6,050
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	65,424,670
2000 Support Services	
2100 Support Services - Pupil Personnel	3,805,174
2200 Support Services - Instructional Staff	1,978,728
2300 Support Services - Administration	5,017,324
2400 Support Services - Pupil Health	1,082,180
2500 Support Services - Business	1,230,639
2600 Operation & Maintenance of Plant Services	7,686,290
2700 Student Transportation Services	5,176,547
2800 Support Services - Central	2,550,017
2900 Other Support Services	61,000
Total 2000 Support Services	28,587,899
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	1,593,730
3300 Community Services	0
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	1,593,730
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	95,606,299
5000 Other Expenditures and Financing Uses	
5100 Debt Service	0
5200 Interfund Transfers - Out	9,989,821
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	1,000,000
Total Other Financing Uses	10,989,821
Total Estimated Expenditures and Other Financing Uses	106,596,120
Appropriation of Prior Year Fund Balance	0
Total Appropriations	106,596,120
Ending Committed, Assigned and Unassigned Fund Balance	9,258,754

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	31,102,513
200	Personnel Services-Employee Benefits	15,095,923
300	Purchased Professional & Technical Services	3,400
400	Purchased Property Services	40,285
500	Other Purchased Services	1,638,075
600	Supplies	1,461,385
700	Property	145,212
800	Other Objects	4,369
	Total Regular Programs - Elementary/Secondary	49,491,162
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,108,232
200	Personnel Services-Employee Benefits	3,409,072
300	Purchased Professional & Technical Services	3,540,695
400	Purchased Property Services	2,000
500	Other Purchased Services	691,000
600	Supplies	44,950
700	Property	2,000
800	Other Objects	1,200
	Total Special Programs - Elementary/Secondary	13,799,149
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	289,346
400	Purchased Property Services	0
500	Other Purchased Services	1,045,000
600	Supplies	0
700	Property	0
800	Other Objects	150,000
	Total Vocational Education	1,484,346
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	346,546
200	Personnel Services-Employee Benefits	206,617
300	Purchased Professional & Technical Services	77,000
400	Purchased Property Services	0
500	Other Purchased Services	5,800
600	Supplies	8,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	643,963

<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	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	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	3,400
200	Personnel Services-Employee Benefits	450
300	Purchased Professional & Technical Services	2,200
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	6,050
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		65,424,670

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,466,029
200	Personnel Services-Employee Benefits	1,276,560
300	Purchased Professional & Technical Services	26,910
400	Purchased Property Services	0
500	Other Purchased Services	8,350
600	Supplies	24,710
700	Property	0
800	Other Objects	2,615
	Total Support Services - Pupil Personnel	3,805,174
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,198,878
200	Personnel Services-Employee Benefits	547,990
300	Purchased Professional & Technical Services	4,000
400	Purchased Property Services	5,500
500	Other Purchased Services	4,200
600	Supplies	193,465
700	Property	22,300
800	Other Objects	2,395
	Total Support Services - Instructional Staff	1,978,728
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,905,044
200	Personnel Services-Employee Benefits	1,648,380
300	Purchased Professional & Technical Services	319,100
400	Purchased Property Services	0
500	Other Purchased Services	75,700
600	Supplies	26,550
700	Property	0
800	Other Objects	42,550
	Total Support Services - Administration	5,017,324
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	684,333
200	Personnel Services-Employee Benefits	366,497
300	Purchased Professional & Technical Services	10,700
400	Purchased Property Services	0
500	Other Purchased Services	2,350
600	Supplies	18,000
700	Property	0
800	Other Objects	300
	Total Support Services - Pupil Health	1,082,180

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	779,415
200	Personnel Services-Employee Benefits	350,274
300	Purchased Professional & Technical Services	43,050
400	Purchased Property Services	6,000
500	Other Purchased Services	18,150
600	Supplies	24,750
700	Property	0
800	Other Objects	9,000
	Total Support Services - Business	1,230,639
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,513,810
200	Personnel Services-Employee Benefits	1,581,080
300	Purchased Professional & Technical Services	157,000
400	Purchased Property Services	2,188,800
500	Other Purchased Services	280,500
600	Supplies	940,700
700	Property	20,000
800	Other Objects	4,400
	Total Operation & Maintenance of Plant Services	7,686,290
2700	Student Transportation Services	
100	Personnel Services-Salaries	107,500
200	Personnel Services-Employee Benefits	64,114
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	400
500	Other Purchased Services	5,000,433
600	Supplies	1,000
700	Property	0
800	Other Objects	100
	Total Student Transportation Services	5,176,547
2800	Support Services - Central	
100	Personnel Services-Salaries	932,327
200	Personnel Services-Employee Benefits	465,740
300	Purchased Professional & Technical Services	36,000
400	Purchased Property Services	170,000
500	Other Purchased Services	206,550
600	Supplies	387,100
700	Property	351,000
800	Other Objects	1,300
	Total Support Services - Central	2,550,017

<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	61,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	61,000
	Total Support Services	28,587,899
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	938,586
200	Personnel Services-Employee Benefits	273,652
300	Purchased Professional & Technical Services	127,172
400	Purchased Property Services	0
500	Other Purchased Services	103,570
600	Supplies	100,900
700	Property	9,000
800	Other Objects	40,850
	Total Student Activities	1,593,730

<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	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	0
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	1,593,730
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	9,989,821
	Total Interfund Transfers - Out	9,989,821

<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	10,989,821
TOTAL EXPENDITURES		106,596,120

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	15,125,000	14,500,000
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	3,750,000	3,500,000
Capital Projects Fund – Other	4,800,000	750,000
Debt Service Fund	4,850,000	4,460,000
Enterprise Fund (Food Service, Child Care)	85,000	50,000
Internal Service Fund	6,500,000	6,200,000
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	215,000	215,000
Total Cash and Short-Term Investments	35,325,000	29,675,000
<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	35,325,000	29,675,000

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	2,550,000	2,650,000
Bonds Payable	116,925,000	111,335,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	3,250,000	3,050,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	122,725,000	117,035,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	11,000,000	11,500,000
Other Funds	1,500,000	1,650,000
TOTAL SHORT-TERM PAYABLES	12,500,000	13,150,000
TOTAL INDEBTEDNESS	<u>135,225,000</u>	<u>130,185,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Represents fund balance set aside by Board to address GASB 54 liability without permanently funding a trust, and ongoing commitments to ERI costs</i>	1,815,000
0840	Estimated Ending Assigned Fund Balance <i>Explanation: To be used to continue to address budget shortfalls as PSERS rate spike and other escalating costs, such as medical insurance claims, continue</i>	2,000,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: This is the small remaining balance available to help provide resources for future year deficits and ongoing needs</i>	5,443,754
Total Ending Fund Balance - Committed, Assigned, and Unassigned		9,258,754
5900	Budgetary Reserve <i>Explanation: Apx 1% of the overall budget is included as a budgetary reserve line item, which would only be used if all other budgets have been depleted, to pay unanticipated but non-discretionary costs</i>	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		10,258,754
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0