

# **Hempfield School District**

## **2014-2015 Final Budget**

This document is the PDE 2028 form required by Act 1. The Final Budget was adopted by the Board at the June 10, 2014 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**  
**2014 - 2015 Final Budget Summary**

<b>REVENUE</b>	<b>2013-14 Adopted Budget</b>	<b>Final 2014-15 Budget</b>
Local Revenue		
Real Estate Tax (Assumes 2.4% Index-based tax increase)	\$ 66,165,870	\$ 68,154,132
Public Utility Taxes	92,000	90,000
Earned Income Tax	5,975,000	6,295,000
Transfer Tax	995,000	1,070,000
Interest on Investments	115,750	75,000
Fed & Local Rev Pass Through	1,335,000	1,175,000
Rentals & Tuition	581,300	212,500
Extracurricular Programs and Student fees	208,200	228,000
Misc.	237,100	281,100
Total Local Revenue	\$ 75,705,220	\$ 77,580,732
State Revenue	26,490,456	27,716,957
Federal Revenue (includes Keystones to Opportunity grant - 2nd year)	1,750,000	1,554,277
<b>TOTAL REVENUE</b>	<b>\$ 103,945,676</b>	<b>\$ 106,851,966</b>
Operating transfer from Day Care (profits - Hildebrandt program)	<b>80,000</b>	<b>82,000</b>
Transportation savings carry-over from 2013-14, transition Special Ed transportation	-	<b>400,000</b>
Transfer from Debt Service Reserve; 2013-14 amount was part of overall budget planning; for 2014-15, this is a planned use of the reserve for a temporary spike in Debt Service payments (2 years)	<b>800,000</b>	<b>600,000</b>
Transfer from PSERS Retirement Reserve (note long-term strategy of \$500,000 per year for about ten years from this reserve)	<b>775,000</b>	<b>500,000</b>
Use of General Fund Balance	-	<b>499,811</b>
Similar to past years, we would continue to have a \$1 million Budgetary Reserve line item, but not fund that on a current basis; Use Fund Balance reserves if needed to spend this part of budget	<b>995,444</b>	<b>1,000,000</b>
Total Revenues and other fund transfers	<b>\$ 106,596,120</b>	<b>\$ 109,933,777</b>
<b>EXPENDITURES</b>		
Instructional		
Regular Instruction	\$ 49,491,162	\$ 51,263,714
Special Education	13,799,149	14,444,981
Vocational Education	1,484,346	1,440,000
Other Instructional Programs	650,013	626,753
Total Instructional	\$ 65,424,670	\$ 67,775,448
Support		
Pupil Personnel	\$ 3,805,174	\$ 4,105,102
Library Services and Staff Development	1,978,728	2,048,882
Administration	5,017,324	5,034,950
Pupil Health	1,082,180	1,110,399
Business	1,230,639	1,355,337
Maintenance and Custodial Services	7,686,290	7,528,279
Transportation	5,176,547	5,231,631
Technology/Central Services/Public Relations	2,550,017	2,445,410
Other Support Services	61,000	60,000
Total Support	\$ 28,587,899	\$ 28,919,990
Non-instructional Services		
Student Activities	305,733	303,670
Athletic Programs	1,287,997	1,377,556
	\$ 1,593,730	\$ 1,681,226
Other Financial Uses		
Debt Service	\$ 9,589,821	\$ 10,157,113
Capital Reserve Transfer	400,000	400,000
Internal Medical Reserve Transfer (none planned)	-	-
Budgetary Reserve	1,000,000	1,000,000
Total Other Uses	\$ 10,989,821	\$ 11,557,113
<b>TOTAL EXPENDITURES</b>	<b>\$ 106,596,120</b>	<b>\$ 109,933,777</b>

LEA Name: Hempfield SD

Class: 2

AUN Number: 113363103

County: Lancaster

**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: 6/10/2014

\_\_\_\_\_  
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

\_\_\_\_\_  
(717) 898-5601

Contact Person

Telephone

Extension

\_\_\_\_\_  
marylynn\_kniley@hempfieldsd.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

<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	2,700,000
2 Estimated Beginning Fund Balance - Assigned	1,000,000
3 Estimated Beginning Fund Balance - Unassigned	5,250,000
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>8,950,000</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	77,580,732
7000 Revenue from State Sources	27,716,957
8000 Revenue from Federal Sources	1,554,277
9000 Other Financing Sources	1,182,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>108,033,966</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>116,983,966</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	67,114,132
6112	Interim Real Estate Taxes	325,000
6113	Public Utility Realty Tax	90,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	40,000
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	7,365,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	675,000
6500	Earnings on Investments	75,000
6700	Revenues from District Activities	226,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,175,000
6910	Rentals	100,000
6920	Contributions/Donations/Grants From Private Sources	10,000
6940	Tuition from Patrons	142,500
6960	Services Provided Other Local Governmental Units / LEAs	36,600
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	206,500
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>77,580,732</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	12,027,486
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	3,338,897
7272	Early Intervention	7,000
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,575,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,372,760
7330	Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340	State Property Tax Reduction Allocation	1,623,751
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	250,000
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	1,922,063
7820	State Share of Retirement Contributions	5,350,000
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>27,716,957</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. Achvmnt. of the Disadvantaged	1,310,165
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	198,112
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	46,000
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
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,554,277</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	500,000
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	600,000
9350	Enterprise Fund Transfers	80,000
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	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
	<b>OTHER FINANCING SOURCES</b>	<b>1,182,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>108,033,966</b>

Act 1 Index (current): 2.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$67,114,132

Amount of Tax Relief for Homestead Exclusions + \$1,626,830

Total Approx. Tax Revenue: \$68,740,962

Approx. Tax Levy for Tax Rate Calculation: \$70,391,310  
Lancaster

**Total**

<b>2013-14 Data</b>		
a. Assessed Value	\$3,600,424,500	\$3,600,424,500
b. Real Estate Mills	19.0030	
<b>I. 2014-15 Data</b>		
c. 2012 STEB Market Value	\$3,873,395,031	\$3,873,395,031
d. Assessed Value	\$3,617,416,557	\$3,617,416,557
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2013-14 Calculations</b>		
f. 2013-14 Tax Levy (a * b)	\$68,418,867	\$68,418,867
<b>2014-15 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$68,418,867	\$68,418,867
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	19.0030	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.60000%	97.60000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$70,391,310	\$70,391,310
III. I. 2014-15 Real Estate Tax Rate (k / d * 1000)	<b>19.4590</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$70,391,309	\$70,391,309
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$68,764,479
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$67,114,132

Act 1 Index (current): 2.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$67,114,132

Amount of Tax Relief for Homestead Exclusions + \$1,626,830

Total Approx. Tax Revenue: \$68,740,962

Approx. Tax Levy for Tax Rate Calculation: \$70,391,310  
Lancaster

Total

**Index Maximums**

	p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	19.4590	
	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	\$70,391,309	\$70,391,309
<b>IV.</b>	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	\$6,383	
	Number of Homestead/Farmstead Properties	13,101	13,101
<b>V.</b>	Median Assessed Value of Homestead Properties		\$147,900

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$67,114,132
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,626,830</u>
Total Approx. Tax Revenue:	\$68,740,962
Approx. Tax Levy for Tax Rate Calculation:	\$70,391,310
	Lancaster

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,623,751	Lowering RE Tax Rate	\$0	\$1,623,751
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,079			<u>\$3,079</u>
Amount of Tax Relief from State/Local Sources				\$1,626,830

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	3,617,416,557	19.4590	70,391,309			97.60000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>3,617,416,557</b>		<b>70,391,309</b>	<b>- 1,626,830</b>	<b>= 68,764,479</b>	<b>97.60000%</b>	<b>= 67,114,132</b>

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

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	\$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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>0</b>	<b>0</b>

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%	6,295,000	6,295,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,070,000	1,070,000
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>7,365,000</b>	<b>7,365,000</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	→	3,873,395,031	X	12	46,480,740
		<u>Market Value</u>		<u>Mills</u>	<u>(511 Limit)</u>



**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2014-2015 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 2014-2015 (compared to 2013-2014 )? Yes   
No

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

Total Budgeted Expenditures	\$109,933,777.00
Ending Unassigned Fund Balance	\$3,850,189.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.6%

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, 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

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	51,263,714	
	1200 Special Programs - Elementary/Secondary	14,444,981	
	1300 Vocational Education	1,440,000	
	1400 Other Instructional Programs - Elementary/Secondary	626,753	
	1500 Nonpublic School Programs	0	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>67,775,448</b>	
2000	Support Services		
	2100 Support Services - Pupil Personnel	4,105,102	
	2200 Support Services - Instructional Staff	2,048,882	
	2300 Support Services - Administration	5,034,950	
	2400 Support Services - Pupil Health	1,110,399	
	2500 Support Services - Business	1,355,337	
	2600 Operation & Maintenance of Plant Services	7,528,279	
	2700 Student Transportation Services	5,231,631	
	2800 Support Services - Central	2,445,410	
	2900 Other Support Services	60,000	
	<b>Total 2000 Support Services</b>	<b>28,919,990</b>	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	1,681,226	
	3300 Community Services	0	
	3400 Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,681,226</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>98,376,664</b>
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	0	
	5200 Interfund Transfers - Out	10,557,113	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	1,000,000	
	<b>Total Other Financing Uses</b>		<b>11,557,113</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>109,933,777</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>109,933,777</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>7,050,189</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	31,539,265
200	Personnel Services-Employee Benefits	16,504,738
300	Purchased Professional & Technical Services	235,150
400	Purchased Property Services	39,735
500	Other Purchased Services	1,399,800
600	Supplies	1,512,584
700	Property	27,253
800	Other Objects	5,189
	Total Regular Programs - Elementary/Secondary	51,263,714
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,554,807
200	Personnel Services-Employee Benefits	3,836,352
300	Purchased Professional & Technical Services	3,239,157
400	Purchased Property Services	13,500
500	Other Purchased Services	743,300
600	Supplies	54,375
700	Property	2,000
800	Other Objects	1,490
	Total Special Programs - Elementary/Secondary	14,444,981
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	290,000
400	Purchased Property Services	0
500	Other Purchased Services	1,095,000
600	Supplies	0
700	Property	0
800	Other Objects	55,000
	Total Vocational Education	1,440,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	355,875
200	Personnel Services-Employee Benefits	217,728
300	Purchased Professional & Technical Services	4,500
400	Purchased Property Services	0
500	Other Purchased Services	35,650
600	Supplies	13,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	626,753

<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	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
<b>Total Instruction</b>		<b>67,775,448</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	2,590,141
200	Personnel Services-Employee Benefits	1,451,811
300	Purchased Professional & Technical Services	26,500
400	Purchased Property Services	0
500	Other Purchased Services	6,100
600	Supplies	29,300
700	Property	0
800	Other Objects	1,250
	Total Support Services - Pupil Personnel	4,105,102
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,213,139
200	Personnel Services-Employee Benefits	515,983
300	Purchased Professional & Technical Services	89,000
400	Purchased Property Services	5,000
500	Other Purchased Services	4,200
600	Supplies	201,815
700	Property	19,000
800	Other Objects	745
	Total Support Services - Instructional Staff	2,048,882
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,854,426
200	Personnel Services-Employee Benefits	1,719,999
300	Purchased Professional & Technical Services	339,500
400	Purchased Property Services	0
500	Other Purchased Services	66,425
600	Supplies	21,900
700	Property	0
800	Other Objects	32,700
	Total Support Services - Administration	5,034,950
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	708,146
200	Personnel Services-Employee Benefits	372,903
300	Purchased Professional & Technical Services	8,700
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	1,110,399

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	801,354
200	Personnel Services-Employee Benefits	460,093
300	Purchased Professional & Technical Services	46,300
400	Purchased Property Services	6,000
500	Other Purchased Services	13,790
600	Supplies	22,800
700	Property	0
800	Other Objects	5,000
	Total Support Services - Business	1,355,337
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,555,705
200	Personnel Services-Employee Benefits	1,636,124
300	Purchased Professional & Technical Services	155,000
400	Purchased Property Services	1,959,900
500	Other Purchased Services	285,500
600	Supplies	932,700
700	Property	0
800	Other Objects	3,350
	Total Operation & Maintenance of Plant Services	7,528,279
2700	Student Transportation Services	
100	Personnel Services-Salaries	104,344
200	Personnel Services-Employee Benefits	62,261
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	5,063,833
600	Supplies	1,000
700	Property	0
800	Other Objects	193
	Total Student Transportation Services	5,231,631
2800	Support Services - Central	
100	Personnel Services-Salaries	899,579
200	Personnel Services-Employee Benefits	463,864
300	Purchased Professional & Technical Services	45,000
400	Purchased Property Services	180,400
500	Other Purchased Services	156,400
600	Supplies	371,800
700	Property	327,000
800	Other Objects	1,367
	Total Support Services - Central	2,445,410

<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	60,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	60,000
	<b>Total Support Services</b>	<b>28,919,990</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	900,529
200	Personnel Services-Employee Benefits	320,447
300	Purchased Professional & Technical Services	157,000
400	Purchased Property Services	1,000
500	Other Purchased Services	114,200
600	Supplies	125,300
700	Property	14,200
800	Other Objects	48,550
	Total Student Activities	1,681,226

<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
	<b>Total Operation of Non-instructional Services</b>	<b>1,681,226</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
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	10,557,113
	Total Interfund Transfers - Out	10,557,113

<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	
	<b>Total Other Expenditures and Financing Uses</b>	<b>11,557,113</b>	
<b>TOTAL EXPENDITURES</b>			<b>109,933,777</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	15,000,000	13,500,000
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	4,400,000	4,150,000
Capital Projects Fund – Other	2,000,000	0
Debt Service Fund	4,500,000	3,900,000
Enterprise Fund (Food Service, Child Care)	65,000	48,000
Internal Service Fund	6,550,000	6,050,000
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	240,000	240,000
<b>Total Cash and Short-Term Investments</b>	<b>32,755,000</b>	<b>27,888,000</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>32,755,000</b>	<b>27,888,000</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	3,050,000	3,150,000
Bonds Payable	114,445,000	108,325,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	2,875,000	2,700,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	120,370,000	114,175,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>120,370,000</u></b>	<b><u>114,175,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: This amount is primarily set aside for GASB 45 liability for Post Employment benefits; small portion for med costs of early retire incentive</i>	2,200,000
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Assigned amount to be used for anticipated 2015-16 deficit</i>	1,000,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Prudent fiscal management mandates that a small amount is retained as unassigned fund balance, for compliance with board policy and the ability to pay bills in an emergency funding situation</i>	3,850,189
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>7,050,189</b>
5900	<b>Budgetary Reserve</b> <i>Explanation: Approximately 1% of budget is included for items that are not anticipated within the General Fund Budget, such as higher than anticipated health care or special education costs</i>	<b>1,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>8,050,189</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>