

LEA Name: New Castle Area SD

Class: 3


AUN Number: 104375302

County: Lawrence

**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: 6/27/2013



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

\_\_\_\_\_  
Date 6/27/13



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

\_\_\_\_\_  
Date 6/27/2013



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

\_\_\_\_\_  
Date 6/27/2013

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

\_\_\_\_\_  
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Telephone Extension

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

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	8,371,696
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	2,900,000
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>11,271,696</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,506,500
7000 Revenue from State Sources	30,628,035
8000 Revenue from Federal Sources	3,591,597
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>44,726,132</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>55,997,828</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	6,459,000
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	85,000
6150	Current Act 511 Taxes - Proportional Assessments	1,130,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,927,000
6500	Earnings on Investments	30,000
6700	Revenues from District Activities	5,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	600,000
6910	Rentals	30,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	155,000
6960	Services Provided Other Local Governmental Units / LEAs	15,000
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>10,506,500</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	21,774,404
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	2,426,619
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)	760,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	803,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340	State Property Tax Reduction Allocation	1,184,855
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	342,157
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	1,100,000
7820	State Share of Retirement Contributions	2,100,000
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>30,628,035</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	2,085,797
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	321,506
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	884,294
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)	200,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	100,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>3,591,597</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>44,726,132</b>

Act 1 Index (current): 2.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$6,459,000

Amount of Tax Relief for Homestead Exclusions + \$1,184,855

Total Approx. Tax Revenue: \$7,643,855

Approx. Tax Levy for Tax Rate Calculation: \$9,281,895  
Lawrence

Total

<b>2012-13 Data</b>			
a. Assessed Value	\$533,665,960		\$533,665,960
b. Real Estate Mills	17.2700		
<b>I. 2013-14 Data</b>			
c. 2011 STEB Market Value	\$489,041,033		\$489,041,033
d. Assessed Value	\$537,457,750		\$537,457,750
e. Assessed Value of New Constr/ Renov	\$0		\$0
<b>2012-13 Calculations</b>			
f. 2012-13 Tax Levy (a * b)	\$9,216,411		\$9,216,411
<b>2013-14 Calculations</b>			
g. Percent of Total Market Value	100.00000%		100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$9,216,411		\$9,216,411
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	17.2700		
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	79.76989%		79.76989%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$9,281,895		\$9,281,895
<b>III. I. 2013-14 Real Estate Tax Rate</b>			
(k / d * 1000)	17.2700		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$9,281,895		\$9,281,895
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$8,097,040
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$6,459,000



Act 1 Index (current): 2.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$6,459,000  
 Amount of Tax Relief for Homestead Exclusions + \$1,184,855  
 Total Approx. Tax Revenue: \$7,643,855  
 Approx. Tax Levy for Tax Rate Calculation: \$9,281,895  
Lawrence

Total

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Index Maximums		Total
p.	Maximum Mills Based On Index (i * (1 + Index))	17.7362
q.	Mills In Excess of Index if (l > p), (l - p)	0.0000
r.	Maximum Tax Levy Based On Index (p / 1000) * d	\$9,532,458
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
u.	Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

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<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$13,039	
Number of Homestead/Farmstead Properties	5,300	5,300
V. Median Assessed Value of Homestead Properties		\$43,600

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Act 1 Index (current): 2.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$6,459,000

Amount of Tax Relief for Homestead Exclusions + \$1,184,855

Total Approx. Tax Revenue: \$7,643,855

Approx. Tax Levy for Tax Rate Calculation: \$9,281,895

Lawrence

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,184,855	Lowering RE Tax Rate	\$0	\$1,184,855
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,184,855</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>
Lawrence	537,457,750	17.2700	9,281,895			79.76989%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>537,457,750</b>		<b>9,281,895</b>	<b>- 1,184,855</b>	<b>= 8,097,040</b>	<b>79.76989%</b>	<b>= 6,459,000</b>

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

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	\$10.00	\$0.00	100,000	85,000
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>100,000</b>	<b>85,000</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%	1,100,000	1,010,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>1,220,000</b>	<b>1,130,000</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	→	489,041,033	X	12	5,868,492
		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 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 2013-2014 (compared to 2012-2013) ?    Yes     No

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

Total Budgeted Expenditures	\$44,814,812.00
Ending Unassigned Fund Balance	\$2,811,320.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

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 <i>Stan Magruid</i>	DATE 6/27/2013
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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

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	19,620,576	
1200	Special Programs - Elementary/Secondary	6,329,127	
1300	Vocational Education	1,425,982	
1400	Other Instructional Programs - Elementary/Secondary	542,008	
1500	Nonpublic School Programs	27,453	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	342,157	
	<b>Total 1000 Instruction</b>	<b>28,287,303</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,036,103	
2200	Support Services - Instructional Staff	863,079	
2300	Support Services - Administration	3,120,159	
2400	Support Services - Pupil Health	633,405	
2500	Support Services - Business	630,035	
2600	Operation & Maintenance of Plant Services	3,419,993	
2700	Student Transportation Services	1,521,097	
2800	Support Services - Central	377,951	
2900	Other Support Services	20,000	
	<b>Total 2000 Support Services</b>	<b>11,621,822</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	159,082	
3300	Community Services	57,827	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>216,909</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	12,000	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>12,000</b>	
	<b>Total Estimated Expenditures</b>		<b>40,138,034</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	4,246,778	
5200	Interfund Transfers - Out	430,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	<b>Total Other Financing Uses</b>		<b>4,676,778</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>44,814,812</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>44,814,812</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>11,183,016</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	12,141,029
200	Personnel Services-Employee Benefits	6,321,307
300	Purchased Professional & Technical Services	16,612
400	Purchased Property Services	124,152
500	Other Purchased Services	698,077
600	Supplies	306,304
700	Property	0
800	Other Objects	13,095
	Total Regular Programs - Elementary/Secondary	19,620,576
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,289,957
200	Personnel Services-Employee Benefits	1,402,831
300	Purchased Professional & Technical Services	867,382
400	Purchased Property Services	69
500	Other Purchased Services	753,082
600	Supplies	15,806
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	6,329,127
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	1,425,982
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,425,982
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	160,182
200	Personnel Services-Employee Benefits	52,384
300	Purchased Professional & Technical Services	279,746
400	Purchased Property Services	201
500	Other Purchased Services	48,444
600	Supplies	1,051
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	542,008

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	23,250
200	Personnel Services-Employee Benefits	4,203
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	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	245,190
200	Personnel Services-Employee Benefits	91,730
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	5,237
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	342,157
<b>Total Instruction</b>		<b>28,287,303</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	686,504
200	Personnel Services-Employee Benefits	344,928
300	Purchased Professional & Technical Services	81
400	Purchased Property Services	0
500	Other Purchased Services	1,897
600	Supplies	2,542
700	Property	0
800	Other Objects	151
	Total Support Services - Pupil Personnel	1,036,103
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	573,950
200	Personnel Services-Employee Benefits	231,662
300	Purchased Professional & Technical Services	7,755
400	Purchased Property Services	0
500	Other Purchased Services	646
600	Supplies	49,066
700	Property	0
800	Other Objects	0
	Total Support Services - Instructional Staff	863,079
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,720,791
200	Personnel Services-Employee Benefits	904,571
300	Purchased Professional & Technical Services	291,167
400	Purchased Property Services	36,380
500	Other Purchased Services	135,117
600	Supplies	30,922
700	Property	0
800	Other Objects	1,211
	Total Support Services - Administration	3,120,159
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	422,142
200	Personnel Services-Employee Benefits	170,046
300	Purchased Professional & Technical Services	30,216
400	Purchased Property Services	0
500	Other Purchased Services	29
600	Supplies	10,972
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	633,405

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	370,635
200	Personnel Services-Employee Benefits	156,393
300	Purchased Professional & Technical Services	18,818
400	Purchased Property Services	27,609
500	Other Purchased Services	41,836
600	Supplies	9,201
700	Property	0
800	Other Objects	5,543
	Total Support Services - Business	630,035
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,416,783
200	Personnel Services-Employee Benefits	921,173
300	Purchased Professional & Technical Services	165,314
400	Purchased Property Services	518,428
500	Other Purchased Services	9,195
600	Supplies	381,100
700	Property	8,000
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	3,419,993
2700	Student Transportation Services	
100	Personnel Services-Salaries	14,624
200	Personnel Services-Employee Benefits	5,990
300	Purchased Professional & Technical Services	87
400	Purchased Property Services	0
500	Other Purchased Services	1,499,484
600	Supplies	912
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,521,097
2800	Support Services - Central	
100	Personnel Services-Salaries	205,967
200	Personnel Services-Employee Benefits	93,976
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	3,961
500	Other Purchased Services	534
600	Supplies	73,513
700	Property	0
800	Other Objects	0
	Total Support Services - Central	377,951

<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	20,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	20,000
	<b>Total Support Services</b>	<b>11,621,822</b>
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	89,646
200	Personnel Services-Employee Benefits	31,283
300	Purchased Professional & Technical Services	11,822
400	Purchased Property Services	0
500	Other Purchased Services	20,925
600	Supplies	5,406
700	Property	0
800	Other Objects	0
	Total Student Activities	159,082

<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	7,252
600	Supplies	0
700	Property	0
800	Other Objects	30,000
	Total Community Services	57,827
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>216,909</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	12,000
	Total Facilities Acquisition, Construction and Improvement Services	12,000
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	2,452,578
900	Other Uses of Funds	1,794,200
	Total Debt Service	4,246,778
5200	Interfund Transfers - Out	
900	Other Uses of Funds	430,000
	Total Interfund Transfers - Out	430,000

<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	<u>4,676,778</u>
<b>TOTAL EXPENDITURES</b>		<u><u>44,814,812</u></u>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	9,750,000	9,500,000
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	0	0
Capital Reserve Fund - §1431	3,250,000	2,250,000
Capital Projects Fund – Other	12,000,000	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	200,000	170,000
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><u>25,290,000</u></b>	<b><u>12,000,000</u></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><u>0</u></b>	<b><u>0</u></b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b><u><u>25,290,000</u></u></b>	<b><u><u>12,000,000</u></u></b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	59,095,000	57,140,000
Lease-Purchase Obligations	75,000	60,000
Accumulated Compensated Absences	2,100,000	2,400,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	61,270,000	59,600,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	1,625,000	1,790,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	1,625,000	1,790,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>62,895,000</u></b>	<b><u>61,390,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Set aside for future budget increases in hospitalization, retirement and capital projects. Any transactions in this account require board authorization.</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 eliminate future tax increases</i>	2,811,320
	<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>11,183,016</b>
5900	Budgetary Reserve	0
	<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>11,183,016</b>
	<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>	<b>0</b>