

LEA Name: Highlands SD

Class: 3

AUN Number: 103024753

County: Allegheny

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

Carrie J. Fox

Date

7/28/14

Secretary of the Board - Original Signature Required

Dr. S. J. Fox

Date

7-28-14

Chief School Administrator - Original Signature Required

Dr. Michael J. Fox

Date

7-28-14

Jon Rupert
Contact Person

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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

7/23/2014 2:21:19 PM

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME

COUNTY NAME

AUN

Highlands SD

Allegheny

103024753

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	\$41,637,269.00
Ending Unassigned Fund Balance	\$0.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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

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

SIGNATURE OF SUPERINTENDENT

DATE

Dr. Michael A. Bawinkel

7-28-14

DUE DATE: AUGUST 15, 2014

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	3,077,058
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
	3,077,058
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,815,107
7000 Revenue from State Sources	18,669,011
8000 Revenue from Federal Sources	1,076,093
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	
	38,560,211
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	
	41,637,269

FUNCTION	DESCRIPTION	Amounts
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REVENUE FROM LOCAL SOURCES

6111	Current Real Estate Taxes	15,254,895
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	23,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	328,012
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	50,800
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	87,500
6150	Current Act 511 Taxes - Proportional Assessments	1,450,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	815,300
6500	Earnings on Investments	50,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	550,000
6910	Rentals	7,600
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	72,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	126,000

REVENUE FROM LOCAL SOURCES

18,815,107

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	10,873,402
7160	Tuition for Orphans and Children Placed in Private Homes	0
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	1,764,401
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	132,600
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	992,215
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	471,037
7330	Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340	State Property Tax Reduction Allocation	1,298,761
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	574,009
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	669,299
7820	State Share of Retirement Contributions	1,838,287
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		18,669,011

<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. Achvmt. of the Disadvantaged	679,091
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	197,002
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	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)	200,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		1,076,093

FUNCTION	DESCRIPTION	Amounts
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	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
OTHER FINANCING SOURCES		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		38,560,211

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

AUN: 103024753 Highlands SD

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Real Estate Tax Rate (RETR) Report for 2014-2015

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$15,254,895

Amount of Tax Relief for Homestead Exclusions +

\$1,298,761

Total Approx. Tax Revenue:

\$16,553,656

Approx. Tax Levy for Tax Rate Calculation:

\$18,696,961

Allegheny

Total

2013-14 Data

a. Assessed Value

\$785,586,610

b. Real Estate Mills

23.8000

\$785,586,610

I. 2014-15 Data

c. 2012 STEB Market Value

\$580,939,900

d. Assessed Value

\$785,586,610

e. Assessed Value of New Constr/ Renov

\$0

\$580,939,900

\$785,586,610

\$0

2013-14 Calculations

f. 2013-14 Tax Levy

\$18,696,961

(a * b)

\$18,696,961

2014-15 Calculations

g. Percent of Total Market Value

100.00000%

h. Rebalanced 2013-14 Tax Levy

\$18,696,961

(f Total * g)

100.00000%

\$18,696,961

i. Base Mills Subject to Index

23.8000

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

87.68088%

k. Tax Levy Needed

\$18,696,961

(Approx. Tax Levy * g)

87.68088%

\$18,696,961

III. I. 2014-15 Real Estate Tax Rate

23.8000

(k / d * 1000)

\$18,696,961

m. Tax Levy Generated by Mills

\$18,696,961

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$17,398,200

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$15,254,895

(n * Est. Pct. Collection)

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$15,254,895

Amount of Tax Relief for Homestead Exclusions +

\$1,298,761

Total Approx. Tax Revenue:

\$16,553,656

Approx. Tax Levy for Tax Rate Calculation:

\$18,696,961

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

24.5140

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

if (l > p), (l - p)

r. Maximum Tax Levy Based On Index

\$19,257,870

(p / 1000) * d

s. Millage Rate within Index?

Yes

(if l > p Then No)

t. Tax Levy In Excess of Index

\$0

if (m > r), (m - r)

u. Tax Revenue In Excess of Index

\$0

(t * Est. Pct. Collection)

\$0

\$19,257,870

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$10,168

Number of Homestead/Farmstead Properties

5,367

5,367

V. Median Assessed Value of Homestead Properties

\$75,100

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

AUN: 103024753 Highlands SD

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$15,254,895

Amount of Tax Relief for Homestead Exclusions + \$1,298,761

Total Approx. Tax Revenue: \$16,553,656

Approx. Tax Levy for Tax Rate Calculation: \$18,696,961

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,298,761	Lowering RE Tax Rate	\$0	\$1,298,761
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,298,761

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	785,586,610	23.8000	18,696,961			87.68088%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	785,586,610		18,696,961	1,298,761	= 17,398,200	87.68088%	= 15,254,895
				Rate			Estimated Revenue
				5.00			50,800

6120 Per Capita Taxes, Section 679

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	\$5.00	\$0.00	50,800	50,800
6142	Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	36,700	36,700
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			87,500	87,500

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.50%	0.00%	1,360,000	1,360,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	90,000	90,000
6154	Amusement Taxes	0.00%	0.00%	0	0
6155	Business Privilege Taxes - Proportional Rate	0	0	0	0
6156	Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157	Mercantile Taxes	0	0	0	0
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			1,450,000	1,450,000
	Total Act 511, Current Taxes				1,537,500

Act 511 Tax Limit	----	580,939,900	X	12	Mills	6,971,279	(511 Limit)
		Market Value					

Comparison of Tax Rate Changes to Index (CTRI)

2013-2014 vs. 2014-2015

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[illegible]

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

AUN: 103024753 Highlands SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: BUDGET SUMMARY

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ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	17,383,887	
1200	Special Programs - Elementary/Secondary	6,911,496	
1300	Vocational Education	716,539	
1400	Other Instructional Programs - Elementary/Secondary	141,908	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	132,600	
	Total 1000 Instruction	25,286,430	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,031,040	
2200	Support Services - Instructional Staff	901,468	
2300	Support Services - Administration	2,306,014	
2400	Support Services - Pupil Health	464,163	
2500	Support Services - Business	646,904	
2600	Operation & Maintenance of Plant Services	4,035,147	
2700	Student Transportation Services	2,274,188	
2800	Support Services - Central	802,937	
2900	Other Support Services	23,000	
	Total 2000 Support Services	12,484,861	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	559,772	
3300	Community Services	44,750	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	604,522	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	18,000	
	Total 4000 Facilities Acquisition, Construction and Improvement	18,000	
	Total Estimated Expenditures	38,393,813	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	2,984,348	
5200	Interfund Transfers - Out	152,375	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	106,733	
	Total Other Financing Uses	3,243,456	
	Total Estimated Expenditures and Other Financing Uses	41,637,269	
	Appropriation of Prior Year Fund Balance	0	
	Total Appropriations	41,637,269	
	Ending Committed, Assigned and Unassigned Fund Balance	0	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100 Regular Programs - Elementary/Secondary		
100 Personnel Services-Salaries		9,995,447
200 Personnel Services-Employee Benefits		5,459,869
300 Purchased Professional & Technical Services		574,713
400 Purchased Property Services		14,810
500 Other Purchased Services		960,740
600 Supplies		343,064
700 Property		34,399
800 Other Objects		845
Total Regular Programs - Elementary/Secondary		17,383,887
1200 Special Programs - Elementary/Secondary		
100 Personnel Services-Salaries		3,263,254
200 Personnel Services-Employee Benefits		1,595,369
300 Purchased Professional & Technical Services		898,318
400 Purchased Property Services		0
500 Other Purchased Services		1,101,108
600 Supplies		35,730
700 Property		17,717
800 Other Objects		0
Total Special Programs - Elementary/Secondary		6,911,496
1300 Vocational Education		
100 Personnel Services-Salaries		48,650
200 Personnel Services-Employee Benefits		22,641
300 Purchased Professional & Technical Services		0
400 Purchased Property Services		0
500 Other Purchased Services		643,208
600 Supplies		2,040
700 Property		0
800 Other Objects		0
Total Vocational Education		716,539
1400 Other Instructional Programs - Elementary/Secondary		
100 Personnel Services-Salaries		64,400
200 Personnel Services-Employee Benefits		17,508
300 Purchased Professional & Technical Services		60,000
400 Purchased Property Services		0
500 Other Purchased Services		0
600 Supplies		0
700 Property		0
800 Other Objects		0
Total Other Instructional Programs - Elementary/Secondary		141,908

<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	80,040
200	Personnel Services-Employee Benefits	41,422
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	9,638
600	Supplies	1,500
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	132,600
	Total Instruction	25,286,430

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

AUN: 103024753 Highlands SD

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000 SUPPORT SERVICES		
2100 Support Services - Pupil Personnel		
100 Personnel Services-Salaries		672,865
200 Personnel Services-Employee Benefits		315,340
300 Purchased Professional & Technical Services		15,000
400 Purchased Property Services		0
500 Other Purchased Services		13,063
600 Supplies		13,378
700 Property		0
800 Other Objects		1,394
Total Support Services - Pupil Personnel		1,031,040
2200 Support Services - Instructional Staff		
100 Personnel Services-Salaries		459,940
200 Personnel Services-Employee Benefits		229,376
300 Purchased Professional & Technical Services		48,000
400 Purchased Property Services		34,850
500 Other Purchased Services		1,110
600 Supplies		76,843
700 Property		51,349
800 Other Objects		0
Total Support Services - Instructional Staff		901,468
2300 Support Services - Administration		
100 Personnel Services-Salaries		1,249,274
200 Personnel Services-Employee Benefits		509,373
300 Purchased Professional & Technical Services		195,524
400 Purchased Property Services		76,646
500 Other Purchased Services		197,023
600 Supplies		52,556
700 Property		7,125
800 Other Objects		18,493
Total Support Services - Administration		2,306,014
2400 Support Services - Pupil Health		
100 Personnel Services-Salaries		305,967
200 Personnel Services-Employee Benefits		134,154
300 Purchased Professional & Technical Services		13,732
400 Purchased Property Services		0
500 Other Purchased Services		1,100
600 Supplies		8,510
700 Property		700
800 Other Objects		0
Total Support Services - Pupil Health		464,163

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	308,216
200	Personnel Services-Employee Benefits	147,385
300	Purchased Professional & Technical Services	91,910
400	Purchased Property Services	25,697
500	Other Purchased Services	10,369
600	Supplies	36,127
700	Property	26,200
800	Other Objects	1,000
	Total Support Services - Business	646,904
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,269,756
200	Personnel Services-Employee Benefits	714,894
300	Purchased Professional & Technical Services	345,606
400	Purchased Property Services	1,171,408
500	Other Purchased Services	112,351
600	Supplies	336,975
700	Property	83,487
800	Other Objects	670
	Total Operation & Maintenance of Plant Services	4,035,147
2700	Student Transportation Services	
100	Personnel Services-Salaries	24,343
200	Personnel Services-Employee Benefits	7,402
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	0
500	Other Purchased Services	2,238,730
600	Supplies	153
700	Property	3,060
800	Other Objects	0
	Total Student Transportation Services	2,274,188
2800	Support Services - Central	
100	Personnel Services-Salaries	81,535
200	Personnel Services-Employee Benefits	41,997
300	Purchased Professional & Technical Services	305,553
400	Purchased Property Services	110,128
500	Other Purchased Services	26,048
600	Supplies	20,923
700	Property	216,753
800	Other Objects	0
	Total Support Services - Central	802,937

<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	23,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	23,000
	Total Support Services	12,484,861
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	315,970
200	Personnel Services-Employee Benefits	44,503
300	Purchased Professional & Technical Services	47,965
400	Purchased Property Services	28,300
500	Other Purchased Services	93,821
600	Supplies	26,987
700	Property	0
800	Other Objects	2,226
	Total Student Activities	559,772

Function-Object	Description	Amounts
3300	Community Services	
100	Personnel Services-Salaries	8,000
200	Personnel Services-Employee Benefits	924
300	Purchased Professional & Technical Services	26,826
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	2,500
700	Property	0
800	Other Objects	6,500
	Total Community Services	44,750
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	604,522
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	18,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	18,000
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	764,348
900	Other Uses of Funds	2,220,000
	Total Debt Service	2,984,348
5200	Interfund Transfers - Out	
900	Other Uses of Funds	152,375
	Total Interfund Transfers - Out	152,375

<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	106,733
800	Other Objects	106,733
	Total Budgetary Reserve	3,243,456
	Total Other Expenditures and Financing Uses	
	TOTAL EXPENDITURES	41,637,269

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
General Fund	1,000,000	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	0	0
Capital Projects Fund - Other	0	0
Debt Service Fund	50,000	50,000
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 Cash and Short-Term Investments	1,050,000	550,000

LONG-TERM INVESTMENTS

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)	100,000	100,000
Agency Fund	0	0
Total Long-Term Investments	100,000	100,000
TOTAL CASH AND INVESTMENTS	1,150,000	650,000

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

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LONG-TERM INDEBTEDNESS

Extended Term Financing Agreements Payable	0
Other Long-Term Liabilities	0
Bonds Payable	19,060,000
Lease-Purchase Obligations	0
Accumulated Compensated Absences	6,300,000
Authority Lease Obligations	0
TOTAL LONG-TERM INDEBTEDNESS	25,360,000

SHORT-TERM PAYABLES

General Fund	1,900,000
Other Funds	0
TOTAL SHORT-TERM PAYABLES	1,900,000
TOTAL INDEBTEDNESS	27,260,000

06/30/2014 Estimate

06/30/2015 Projection

Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	19,060,000	17,000,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	6,300,000	6,000,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	25,360,000	23,000,000
TOTAL INDEBTEDNESS	27,260,000	24,950,000

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	0
Total Ending Fund Balance - Committed, Assigned, and Unassigned		0
5900	Budgetary Reserve	106,733
Explanation: Budget reserve is less than 1% of total budget which will be used to cover unanticipated expenditures or under budget categories.		
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		106,733
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0