

LEA Name:

Highlands SD

Class: 3

AUN Number: 103024753

County:

Allegheny

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: 6/20/2013

President of the Board - Original Signature Required

Carrie Jester

Date 07/08/13

Secretary of the Board - Original Signature Required

Sam D. Jester

Date 07/08/2013

Chief School Administrator - Original Signature Required

Dr. Michael B. Jester

Date 7/8/13

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

7/8/2013 10:26:53 AM

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	1,416,854
4		0
5		0
6		0

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

1,416,854

Estimated Revenues And Other Financing Sources

6000	Revenue from Local Sources	18,925,911
7000	Revenue from State Sources	17,811,441
8000	Revenue from Federal Sources	1,210,990
9000	Other Financing Sources	0

Total Estimated Revenues And Other Financing Sources

37,948,342

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

39,365,196

AUN: 103024753 Highlands SD
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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
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	360,816
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	85,500
6150	Current Act 511 Taxes - Proportional Assessments	1,530,000
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		18,925,911

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	10,857,322
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	1,755,579
7271	Special Education Funding for School Aged Pupils	0
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	489,409
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	162,029
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	633,533
7820	State Share of Retirement Contributions	1,434,993
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		17,811,441

FUNCTION DESCRIPTION**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	680,472
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
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	153,516
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)	180,000

Amounts

FUNCTION	DESCRIPTION	Amounts
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		1,210,990

Act 1 Index (current): 2.5% | Act 1 Index (prior): 2.5%

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

2012-13 Data

a. Assessed Value

\$672,109,555

\$672,109,555

b. Real Estate Mills

26.4100

I. 2013-14 Data

c. 2011 STEB Market Value

\$567,496,510

\$567,496,510

d. Assessed Value

\$785,586,610

\$785,586,610

e. Assessed Value of New Constr/ Renov

\$25,545,556

\$25,545,556

2012-13 Calculations

f. 2012-13 Tax Levy

\$17,750,413

\$17,750,413

(a * b)

2013-14 Calculations

g. Percent of Total Market Value

100.000000%

100.000000%

h. Rebalanced 2012-13 Tax Levy

\$17,750,413

\$17,750,413

(f Total * g)

i. Base Mills Subject to Index

23.3545

(h / a * 1000) if no reassessment

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

Yes

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

87.68088%

87.68088%

k. Tax Levy Needed

\$18,696,961

\$18,696,961

(Approx. Tax Levy * g)

I. 2013-14 Real Estate Tax Rate

23.8000

(k / d * 1000)

m. Tax Levy Generated by Mills

\$18,696,961

\$18,696,961

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$17,398,200

\$17,398,200

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$15,254,895

\$15,254,895

(n * Est. Pct. Collection)

Act 1 Index (current): 2.5% | Act 1 Index (prior): 2.5%
Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$15,254,895	
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,298,761</u>	
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	23.9383	
(i * (1 + Index))		0.0000
q. Mills In Excess of Index	0.0000	
if (i > p), (i - p)		
r. Maximum Tax Levy Based On Index	\$18,805,608	\$18,805,608
(p / 1000) * d)		
IV. s. Millage Rate within Index?	Yes	
(if i > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
if (m > r), (m - r)		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$9,729	5,637
Number of Homestead/Farmstead Properties	5,637	
V. Median Assessed Value of Homestead Properties		\$65,000

Act 1 Index (current): 2.5% | Act 1 Index (prior): 2.5%

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				<u>\$1,298,761</u>

CODE

6111 Current Real Estate Taxes

6111	Current Real Estate Taxes		Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills			Percent Collected
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	-	87.68088%
			1,298,761	=	15,254,895
			Rate		Estimated Revenue
			5.00		50,800
61120	Per Capita Taxes, Section 679				

6120 Per Capita Taxes, Section 679

6140	<u>Current Act 511 Taxes - Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Per Capita Taxes, Act 511	\$5.00	\$0.00	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	34,700	34,700
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
	<u>Total Current Act 511 Taxes - Flat Rate Assessments</u>			<u>85,500</u>	<u>85,500</u>

6150 Current Act 511 Taxes - Proportional Assessments

	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Earned Income Taxes, Act 511	0.50%	0.00%	1,450,000	1,450,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	80,000	80,000
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			1,530,000	1,530,000
	Total Act 511, Current Taxes				1,615,500

Act 511 Tax Limit	--->		
		X	
Market Value	567,496,510		
		12	
			6,809,958
			(511 Limit)

Comparison of Tax Rate Changes to Index (CTR1)
2012-2013 vs. 2013-2014

2012-2013 vs. 2013-2014

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2013-2014 Final General Fund Budget (PDE-2028)

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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	16,112,761	
1200	Special Programs - Elementary/Secondary	6,584,748	
1300	Vocational Education	720,569	
1400	Other Instructional Programs - Elementary/Secondary	136,760	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	132,600	
	Total 1000 Instruction	23,687,438	
2000	Support Services		
2100	Support Services - Pupil Personnel	934,980	
2200	Support Services - Instructional Staff	653,935	
2300	Support Services - Administration	2,217,648	
2400	Support Services - Pupil Health	446,578	
2500	Support Services - Business	603,623	
2600	Operation & Maintenance of Plant Services	3,890,013	
2700	Student Transportation Services	2,154,946	
2800	Support Services - Central	882,178	
2900	Other Support Services	23,000	
	Total 2000 Support Services	11,806,901	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	552,966	
3300	Community Services	42,250	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	595,216	
4000	Facilities Acquisition, Construction and Improvement Services		
	Facilities Acquisition, Construction and Improvement Services	18,000	
	Total 4000 Facilities Acquisition, Construction and Improvement	18,000	
	Total Estimated Expenditures		36,107,555
5000	Other Expenditures and Financing Uses		
5100	Debt Service	2,978,533	
5200	Interfund Transfers - Out	172,375	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	106,733	
	Total Other Financing Uses		3,257,641
	Total Estimated Expenditures and Other Financing Uses		39,365,196
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		39,365,196
	Ending Committed, Assigned and Unassigned Fund Balance		0

Function-Object Description**1000 INSTRUCTION****1100 Regular Programs - Elementary/Secondary**

100	Personnel Services-Salaries	9,519,604
200	Personnel Services-Employee Benefits	4,844,564
300	Purchased Professional & Technical Services	452,500
400	Purchased Property Services	14,260
500	Other Purchased Services	959,780
600	Supplies	288,905
700	Property	32,403
800	Other Objects	745
Total Regular Programs - Elementary/Secondary		16,112,761

1200 Special Programs - Elementary/Secondary

100	Personnel Services-Salaries	3,089,023
200	Personnel Services-Employee Benefits	1,369,568
300	Purchased Professional & Technical Services	930,052
400	Purchased Property Services	0
500	Other Purchased Services	1,142,658
600	Supplies	35,730
700	Property	17,717
800	Other Objects	0
Total Special Programs - Elementary/Secondary		6,584,748

1300 Vocational Education

100	Personnel Services-Salaries	45,957
200	Personnel Services-Employee Benefits	29,364
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		720,569

1400 Other Instructional Programs - Elementary/Secondary

100	Personnel Services-Salaries	62,215
200	Personnel Services-Employee Benefits	14,545
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		136,760

Amounts

<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	76,795
200	Personnel Services-Employee Benefits	36,337
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	15,500
600	Supplies	3,968
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	132,600
	Total Instruction	23,687,438

Function-Object Description**2000 SUPPORT SERVICES**

2100 Support Services - Pupil Personnel

100	Personnel Services-Salaries	627,251
200	Personnel Services-Employee Benefits	268,069
300	Purchased Professional & Technical Services	12,000
400	Purchased Property Services	0
500	Other Purchased Services	12,863
600	Supplies	13,406
700	Property	0
800	Other Objects	1,391
Total Support Services - Pupil Personnel		934,980

2200 Support Services - Instructional Staff

100	Personnel Services-Salaries	284,707
200	Personnel Services-Employee Benefits	178,420
300	Purchased Professional & Technical Services	47,000
400	Purchased Property Services	34,690
500	Other Purchased Services	1,210
600	Supplies	60,359
700	Property	47,549
800	Other Objects	0
Total Support Services - Instructional Staff		653,935

2300 Support Services - Administration

100	Personnel Services-Salaries	1,223,091
200	Personnel Services-Employee Benefits	449,975
300	Purchased Professional & Technical Services	195,524
400	Purchased Property Services	76,646
500	Other Purchased Services	195,973
600	Supplies	52,396
700	Property	5,125
800	Other Objects	18,918
Total Support Services - Administration		2,217,648

2400 Support Services - Pupil Health

100	Personnel Services-Salaries	303,802
200	Personnel Services-Employee Benefits	118,734
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		446,578

Amounts

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	302,007
200	Personnel Services-Employee Benefits	130,313
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	6,200
800	Other Objects	1,000
	Total Support Services - Business	603,623
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,296,805
200	Personnel Services-Employee Benefits	684,433
300	Purchased Professional & Technical Services	302,061
400	Purchased Property Services	1,120,840
500	Other Purchased Services	112,351
600	Supplies	339,866
700	Property	32,987
800	Other Objects	670
	Total Operation & Maintenance of Plant Services	3,890,013
2700	Student Transportation Services	
100	Personnel Services-Salaries	30,947
200	Personnel Services-Employee Benefits	10,222
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	0
500	Other Purchased Services	2,110,064
600	Supplies	153
700	Property	3,060
800	Other Objects	0
	Total Student Transportation Services	2,154,946
2800	Support Services - Central	
100	Personnel Services-Salaries	233,961
200	Personnel Services-Employee Benefits	138,062
300	Purchased Professional & Technical Services	140,553
400	Purchased Property Services	114,628
500	Other Purchased Services	26,048
600	Supplies	30,423
700	Property	198,503
800	Other Objects	0
	Total Support Services - Central	882,178

2013-2014 Final General Fund Budget (PDE-2028)

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Function-Object	Description	Amounts
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	11,806,901
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	309,922
200	Personnel Services-Employee Benefits	45,095
300	Purchased Professional & Technical Services	47,965
400	Purchased Property Services	28,300
500	Other Purchased Services	92,421
600	Supplies	26,487
700	Property	0
800	Other Objects	2,776
	Total Student Activities	552,966

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	4,000
	Total Community Services	42,250
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	595,216
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	828,533
900	Other Uses of Funds	2,150,000
	Total Debt Service	2,978,533
5200	Interfund Transfers - Out	
900	Other Uses of Funds	172,375
	Total Interfund Transfers - Out	172,375

<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	3,257,641
	Total Other Expenditures and Financing Uses	
	TOTAL EXPENDITURES	39,365,196

CASH AND SHORT-TERM INVESTMENTS

General Fund	
Special Revenue Fund	
Athletic/School-Sponsored Extra Curricular Activities	
Other Comptroller-Approved Special Revenue Fund	
Capital Projects Fund	
Capital Reserve Fund - \$690	
Capital Reserve Fund - \$1431	
Capital Projects Fund - Other	
Debt Service Fund	
Enterprise Fund (Food Service, Child Care)	
Internal Service Fund	
Fiduciary Trust Fund (Investment, Pension)	
Agency Fund	

Total Cash and Short-Term Investments

LONG-TERM INVESTMENTS

General Fund	
Special Revenue Fund	
Athletic/School-Sponsored Extra Curricular Activities	
Other Comptroller-Approved Special Revenue Fund	
Capital Projects Fund	
Capital Reserve Fund - \$690	
Capital Reserve Fund - \$1431	
Capital Projects Fund - Other	
Debt Service Fund	
Enterprise Fund (Food Service, Child Care)	
Internal Service Fund	
Fiduciary Trust Fund (Investment, Pension)	
Agency Fund	

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2013 Estimate

06/30/2014 Projection

	1,000,000	500,000
	0	0
	0	0
	0	0
	0	0
	0	0
	50,000	50,000
	0	0
	0	0
	0	0
	1,050,000	550,000
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	100,000	100,000
	0	0
	100,000	100,000
	1,150,000	650,000

LONG-TERM INDEBTEDNESS

Extended Term Financing Agreements Payable
Other Long-Term Liabilities
Bonds Payable
Lease-Purchase Obligations
Accumulated Compensated Absences
Authority Lease Obligations
TOTAL LONG-TERM INDEBTEDNESS

06/30/2013 Estimate

06/30/2014 Projection

0
0
22,500,000
0
0
28,500,000
51,000,000

55,500,000
0
55,500,000

106,500,000

0
0
22,000,000
0
0
28,000,000
50,000,000

5,000,000
0
5,000,000

55,000,000

SHORT-TERM PAYABLES

General Fund
Other Funds
TOTAL SHORT-TERM PAYABLES

TOTAL INDEBTEDNESS

106,500,000

55,000,000

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 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	