

LEA Name: Hazleton Area SD

Class: 2

AUN Number: 118403302

County: Luzerne

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2014 - 06/30/2015

General Fund Budget Approval

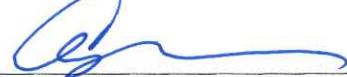
Date of Adoption of the General Fund Budget: 6/26/2014



President of the Board - Original Signature Required

7-9-14

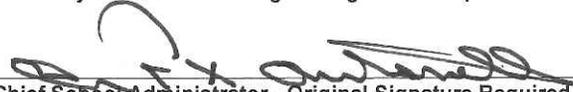
Date



Secretary of the Board - Original Signature Required

7-2-14

Date



Chief School Administrator - Original Signature Required

7-11-14

Date

Anthony J. Ryba

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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	9,396,448
2 Estimated Beginning Fund Balance - Assigned	2,000,000
3 Estimated Beginning Fund Balance - Unassigned	6,746,666
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	18,143,114
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	55,865,043
7000 Revenue from State Sources	63,146,235
8000 Revenue from Federal Sources	10,024,838
9000 Other Financing Sources	215,000
Total Estimated Revenues And Other Financing Sources	129,251,116
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 147,394,230

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

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	38,309,552
6112	Interim Real Estate Taxes	200,000
6113	Public Utility Realty Tax	65,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	5,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	5,000,000
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	8,500,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	3,000,000
6500	Earnings on Investments	100,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	53,593
6910	Rentals	40,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	581,500
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	9,000
6990	Refunds and Other Miscellaneous Revenue	1,398
REVENUE FROM LOCAL SOURCES		55,865,043

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	34,020,301
7160	Tuition for Orphans and Children Placed in Private Homes	300,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	675,000
7240	Driver Education - Student	0
7250	Migratory Children	3,000
7260	Workforce Investment Act	25,000
7271	Special Education Funding for School Aged Pupils	4,562,849
7272	Early Intervention	5,444,902
7280	Adult Literacy	0
7292	Pre-K Counts	1,094,714
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	2,500,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,500,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340	State Property Tax Reduction Allocation	2,687,340
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
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	2,398,526
7820	State Share of Retirement Contributions	6,709,603
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	63,146,235

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	1,000,000
8512	IDEA, Part B	1,788,559
8513	IDEA, Section 619	195,361
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	4,314,581
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	384,086
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	289,701
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	263,381
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	13,310
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	150,000
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)	500,870
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)	230,558

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	180,851
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	713,580
	REVENUE FROM FEDERAL SOURCES	10,024,838

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	200,000
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	15,000
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	215,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		129,251,116

Act 1 Index (current): 2.9%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 3
 Approx. Tax Revenue from RE Taxes: \$38,313,755
 Amount of Tax Relief for Homestead Exclusions + \$7,156,550
 Total Approx. Tax Revenue: \$45,470,305
 Approx. Tax Levy for Tax Rate Calculation: \$49,259,577

Section 672.1 Method Choice: (a)(1)

	Carbon	Luzerne	Schuylkill	Total
2013-14 Data				
a. Assessed Value	\$33,853,612	\$4,410,444,388	\$178,417,565	\$4,622,715,565
b. Real Estate Mills	27.7780	9.1950	30.5730	
I. 2014-15 Data				
c. 2012 STEB Market Value	\$70,761,830	\$3,205,274,378	\$403,263,713	\$3,679,299,921
d. Assessed Value	\$33,432,382	\$4,496,823,300	\$179,216,520	\$4,709,472,202
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2013-14 Calculations				
f. 2013-14 Tax Levy (a * b)	\$940,386	\$40,554,036	\$5,454,760	\$46,949,182
2014-15 Calculations				
II. g. Percent of Total Market Value	1.92324%	87.11642%	10.96034%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$902,945	\$40,900,447	\$5,145,790	\$46,949,182
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	27.7780	9.2735	30.5730	
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%	91.00000%	91.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$947,380	\$42,913,180	\$5,399,017	\$49,259,577
III. I. 2014-15 Real Estate Tax Rate (k / d * 1000)	28.3370	9.5420	30.1250	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$947,373	\$42,908,688	\$5,398,898	\$49,254,959
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$42,098,409
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$38,309,552

Act 1 Index (current): 2.9%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$38,313,755

Amount of Tax Relief for Homestead Exclusions +

\$7,156,550

Total Approx. Tax Revenue:

\$45,470,305

Approx. Tax Levy for Tax Rate Calculation:

\$49,259,577

Carbon

Luzerne

Schuylkill

Total

	Carbon	Luzerne	Schuylkill	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	28.5835	9.5424	31.4596	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$955,614	\$42,910,487	\$5,638,080	\$49,504,181
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$13,213	\$39,236	\$12,428	
Number of Homestead/Farmstead Properties	628	16,799	2,142	19,569

Act 1 Index (current): 2.9%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$38,313,755

Amount of Tax Relief for Homestead Exclusions +

\$7,156,550

Total Approx. Tax Revenue:

\$45,470,305

Approx. Tax Levy for Tax Rate Calculation:

\$49,259,577

Carbon

Luzerne

Schuylkill

Total

V. Median Assessed Value of Homestead Properties					\$108,000
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$4,469,210	Lowering RE Tax Rate	\$0	\$4,469,210	
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,687,340	Lowering RE Tax Rate	\$0	\$2,687,340	
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0	
Amount of Tax Relief from State/Local Sources				<u>\$7,156,550</u>	

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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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
Carbon	33,432,382	28.3370	947,373			91.00000%	
Luzerne	4,496,823,300	9.5420	42,908,688			91.00000%	
Schuylkill	179,216,520	30.1250	5,398,898			91.00000%	
	0		0			0.00000%	
Totals:	4,709,472,202		49,254,959	- 7,156,550	= 42,098,409	91.00000%	= 38,309,552

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

6130 Taxpayer Relief Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6131 Earned Income Taxes, Act 1	0.50%	0.00%	1,200,000,000	5,000,000
6132 Personal Income Taxes, Act 1	0.00%	0.00%	0	0

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			0	0

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%	1,200,000,000	7,500,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	960,000,000	1,000,000
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			2,160,000,000	8,500,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	3,679,299,921	X	12	44,151,599
		Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	57,560,233	
1200	Special Programs - Elementary/Secondary	21,520,672	
1300	Vocational Education	2,046,382	
1400	Other Instructional Programs - Elementary/Secondary	409,167	
1500	Nonpublic School Programs	94,742	
1600	Adult Education Programs	405,567	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	1,155,713	
	Total 1000 Instruction	83,192,476	
2000	Support Services		
2100	Support Services - Pupil Personnel	2,870,494	
2200	Support Services - Instructional Staff	1,072,467	
2300	Support Services - Administration	6,484,637	
2400	Support Services - Pupil Health	2,458,330	
2500	Support Services - Business	1,646,854	
2600	Operation & Maintenance of Plant Services	11,422,196	
2700	Student Transportation Services	5,530,086	
2800	Support Services - Central	3,233,194	
2900	Other Support Services	175,000	
	Total 2000 Support Services	34,893,258	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	388,913	
3300	Community Services	371,100	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	760,013	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	150,000	
	Total 4000 Facilities Acquisition, Construction and Improvement	150,000	
	Total Estimated Expenditures		118,995,747
5000	Other Expenditures and Financing Uses		
5100	Debt Service	12,965,517	
5200	Interfund Transfers - Out	1,249,787	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses		14,215,304
	Total Estimated Expenditures and Other Financing Uses		133,211,051
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		133,211,051
	Ending Committed, Assigned and Unassigned Fund Balance		14,183,179

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	35,689,676
200	Personnel Services-Employee Benefits	18,969,785
300	Purchased Professional & Technical Services	13,318
400	Purchased Property Services	92,940
500	Other Purchased Services	647,500
600	Supplies	2,023,979
700	Property	65,735
800	Other Objects	57,300
	Total Regular Programs - Elementary/Secondary	57,560,233
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,354,878
200	Personnel Services-Employee Benefits	5,860,622
300	Purchased Professional & Technical Services	2,775,900
400	Purchased Property Services	308,881
500	Other Purchased Services	1,410,700
600	Supplies	338,191
700	Property	57,500
800	Other Objects	414,000
	Total Special Programs - Elementary/Secondary	21,520,672
1300	Vocational Education	
100	Personnel Services-Salaries	1,121,522
200	Personnel Services-Employee Benefits	595,322
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	46,700
500	Other Purchased Services	5,500
600	Supplies	164,838
700	Property	106,500
800	Other Objects	6,000
	Total Vocational Education	2,046,382
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	177,514
200	Personnel Services-Employee Benefits	80,120
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	21,583
500	Other Purchased Services	102,500
600	Supplies	26,700
700	Property	0
800	Other Objects	250
	Total Other Instructional Programs - Elementary/Secondary	409,167

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	63,801
200	Personnel Services-Employee Benefits	30,941
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	94,742
1600	Adult Education Programs	
100	Personnel Services-Salaries	206,732
200	Personnel Services-Employee Benefits	128,535
300	Purchased Professional & Technical Services	9,200
400	Purchased Property Services	9,900
500	Other Purchased Services	10,100
600	Supplies	18,500
700	Property	17,400
800	Other Objects	5,200
	Total Adult Education Programs	405,567
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	342,940
200	Personnel Services-Employee Benefits	164,935
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	122,000
500	Other Purchased Services	350
600	Supplies	19,888
700	Property	0
800	Other Objects	500,600
	Total Pre-Kindergarten	1,155,713
Total Instruction		83,192,476

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,861,037
200	Personnel Services-Employee Benefits	933,022
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	10,440
500	Other Purchased Services	12,000
600	Supplies	53,815
700	Property	0
800	Other Objects	180
	Total Support Services - Pupil Personnel	2,870,494
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	526,981
200	Personnel Services-Employee Benefits	318,814
300	Purchased Professional & Technical Services	97,837
400	Purchased Property Services	6,020
500	Other Purchased Services	1,300
600	Supplies	118,515
700	Property	0
800	Other Objects	3,000
	Total Support Services - Instructional Staff	1,072,467
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,780,792
200	Personnel Services-Employee Benefits	2,012,381
300	Purchased Professional & Technical Services	443,000
400	Purchased Property Services	400
500	Other Purchased Services	151,550
600	Supplies	14,750
700	Property	24,750
800	Other Objects	57,014
	Total Support Services - Administration	6,484,637
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,559,912
200	Personnel Services-Employee Benefits	826,093
300	Purchased Professional & Technical Services	21,000
400	Purchased Property Services	3,000
500	Other Purchased Services	10,925
600	Supplies	36,950
700	Property	450
800	Other Objects	0
	Total Support Services - Pupil Health	2,458,330

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	959,740
200	Personnel Services-Employee Benefits	459,594
300	Purchased Professional & Technical Services	20,500
400	Purchased Property Services	39,700
500	Other Purchased Services	57,500
600	Supplies	79,520
700	Property	12,300
800	Other Objects	18,000
	Total Support Services - Business	1,646,854
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	4,765,758
200	Personnel Services-Employee Benefits	2,593,937
300	Purchased Professional & Technical Services	139,800
400	Purchased Property Services	2,103,422
500	Other Purchased Services	462,663
600	Supplies	1,197,293
700	Property	137,506
800	Other Objects	21,817
	Total Operation & Maintenance of Plant Services	11,422,196
2700	Student Transportation Services	
100	Personnel Services-Salaries	82,325
200	Personnel Services-Employee Benefits	49,881
300	Purchased Professional & Technical Services	10,500
400	Purchased Property Services	7,900
500	Other Purchased Services	5,355,380
600	Supplies	21,000
700	Property	3,000
800	Other Objects	100
	Total Student Transportation Services	5,530,086
2800	Support Services - Central	
100	Personnel Services-Salaries	895,419
200	Personnel Services-Employee Benefits	457,345
300	Purchased Professional & Technical Services	45,000
400	Purchased Property Services	1,356,524
500	Other Purchased Services	70,200
600	Supplies	383,636
700	Property	24,250
800	Other Objects	820
	Total Support Services - Central	3,233,194

<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	175,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	175,000
Total Support Services		34,893,258
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	185,000
200	Personnel Services-Employee Benefits	56,058
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	4,750
500	Other Purchased Services	41,300
600	Supplies	10,625
700	Property	0
800	Other Objects	91,180
	Total Student Activities	388,913

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	132,539
200	Personnel Services-Employee Benefits	113,099
300	Purchased Professional & Technical Services	62,888
400	Purchased Property Services	0
500	Other Purchased Services	7,350
600	Supplies	53,224
700	Property	0
800	Other Objects	2,000
	Total Community Services	371,100
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	760,013
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	150,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	150,000
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	4,435,517
900	Other Uses of Funds	8,530,000
	Total Debt Service	12,965,517
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,249,787
	Total Interfund Transfers - Out	1,249,787

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

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	14,215,304	
TOTAL EXPENDITURES			133,211,051

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	18,000,000	17,000,000
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	500,000	1,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	500,000	500,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	100,000	100,000
Agency Fund	225,000	225,000
Total Cash and Short-Term Investments	19,325,000	18,825,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	19,325,000	18,825,000

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	128,115,000	137,345,000
Lease-Purchase Obligations	500,000	500,000
Accumulated Compensated Absences	3,500,000	3,250,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	132,115,000	141,095,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	1,000,000	1,000,000
Other Funds	250,000	250,000
TOTAL SHORT-TERM PAYABLES	1,250,000	1,250,000
TOTAL INDEBTEDNESS	<u>133,365,000</u>	<u>142,345,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: This fund balance is committed for the district's self-funded health benefits program and for capital projects expenses.</i>	9,396,448
0840	Estimated Ending Assigned Fund Balance <i>Explanation: This fund balance is assigned for future PSERS rate increases.</i>	2,000,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Contingency fund for unseen expenditures.</i>	2,786,731
Total Ending Fund Balance - Committed, Assigned, and Unassigned		14,183,179
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		14,183,179
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation <i>Explanation: This fund balance is for inventory.</i>		49,292