

LEA Name: Pocono Mountain SD

Class: 2

AUN Number: 120455403

County:

Monroe

**PDE-2028 - FINAL GENERAL FUND BUDGET  
Fiscal Year 07/01/2013 - 06/30/2014**

**General Fund Budget Approval**

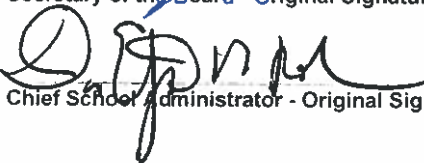
Date of Adoption of the General Fund Budget: 7/17/2013

  
President of the Board - Original Signature Required

7-17-13  
Date

  
Secretary of the Board - Original Signature Required

7-17-13  
Date

  
Chief School Administrator - Original Signature Required

7-18-13  
Date

Joseph P. Colozza  
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>
<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	0
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	0
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>0</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	143,995,826
7000 Revenue from State Sources	51,301,674
8000 Revenue from Federal Sources	2,625,000
9000 Other Financing Sources	2,500
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>197,925,000</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>197,925,000</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	128,625,323
6112	Interim Real Estate Taxes	50,000
6113	Public Utility Realty Tax	91,740
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	198,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	4,315,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	9,000,000
6500	Earnings on Investments	20,000
6700	Revenues from District Activities	35,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,616,709
6910	Rentals	20,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	10,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	14,054
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>143,995,826</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	23,925,637
7160	Tuition for Orphans and Children Placed in Private Homes	700,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	4,975,425
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)	3,900,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	788,756
7330	Health Services (Medical, Dental, Nurse, Act 25)	200,000
7340	State Property Tax Reduction Allocation	6,210,005
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	627,698
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	3,104,242
7820	State Share of Retirement Contributions	6,869,911
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>51,301,674</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. Achvmt. of the Disadvantaged	1,980,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	300,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	95,000
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	250,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>2,625,000</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	2,500
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>2,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>197,925,000</b>

Act 1 Index (current): 2.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$128,625,323
Amount of Tax Relief for Homestead Exclusions +	<u>\$6,212,577</u>
Total Approx. Tax Revenue:	\$134,837,900
Approx. Tax Levy for Tax Rate Calculation:	\$146,786,700

Monroe

Total

<b>2012-13 Data</b>		
a. Assessed Value	\$1,002,974,780	\$1,002,974,780
b. Real Estate Mills	147.2900	
<b>I. 2013-14 Data</b>		
c. 2011 STEB Market Value	\$6,037,896,275	\$6,037,896,275
d. Assessed Value	\$1,010,301,470	\$1,010,301,470
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2012-13 Calculations</b>		
f. 2012-13 Tax Levy (a * b)	\$147,728,155	\$147,728,155
<b>2013-14 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$147,728,155	\$147,728,155
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	147.2900	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	91.50000%	91.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$146,786,700	\$146,786,700
<b>l. 2013-14 Real Estate Tax Rate</b> (k / d * 1000)	<b>145.2900</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$146,786,701	\$146,786,701
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$140,574,124
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$128,625,323



Act 1 Index (current): 2.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$128,625,323  
 Amount of Tax Relief for Homestead Exclusions + \$6,212,577  
 Total Approx. Tax Revenue: \$134,837,900  
 Approx. Tax Levy for Tax Rate Calculation: \$146,786,700

Monroe

Total

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<b>Index Maximums</b>			
	p. Maximum Mills Based On Index (i * (1 + Index))	150.5303	
	q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
	r. Maximum Tax Levy Based On Index (p / 1000) * d	\$152,080,983	\$152,080,983
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	\$0
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$2,703	
Number of Homestead/Farmstead Properties	15,822	15,822
V. Median Assessed Value of Homestead Properties		\$23,430

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Act 1 Index (current): 2.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$128,625,323

Amount of Tax Relief for Homestead Exclusions + \$6,212,577

Total Approx. Tax Revenue: \$134,837,900

Approx. Tax Levy for Tax Rate Calculation: \$146,786,700

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions  
 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions  
 Amount of Tax Relief from State/Local Sources

\$6,210,005

\$2,572

Lowering RE Tax Rate

\$0

\$6,210,005

\$2,572

\$6,212,577

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>
Monroe	1,010,301,470	145.2900	146,786,701			91.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>1,010,301,470</b>		<b>146,786,701</b>	<b>- 6,212,577</b>	<b>= 140,574,124</b>	<b>91.50000%</b>	<b>= 128,625,323</b>

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

6140 Current Act 511 Taxes - Flat Rate Assessments

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

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	3,775,000	3,775,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	540,000	540,000
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>4,315,000</b>	<b>4,315,000</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	6,037,896,275	X	12	72,454,755
		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	COUNTY NAME	AUN
Pocono Mountain SD	Monroe	120455403

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	\$197,925,000.00
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 is within the allowable limits.

Yes  No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 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

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	81,312,943	
	1200 Special Programs - Elementary/Secondary	25,309,441	
	1300 Vocational Education	2,597,649	
	1400 Other Instructional Programs - Elementary/Secondary	2,380,740	
	1500 Nonpublic School Programs	14,130	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>111,614,903</b>	
2000	Support Services		
	2100 Support Services - Pupil Personnel	7,066,360	
	2200 Support Services - Instructional Staff	7,395,484	
	2300 Support Services - Administration	9,432,541	
	2400 Support Services - Pupil Health	1,796,961	
	2500 Support Services - Business	1,471,344	
	2600 Operation & Maintenance of Plant Services	15,200,573	
	2700 Student Transportation Services	12,547,291	
	2800 Support Services - Central	3,305,453	
	2900 Other Support Services	80,000	
	<b>Total 2000 Support Services</b>	<b>58,296,007</b>	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	2,453,209	
	3300 Community Services	42,062	
	3400 Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>2,495,271</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
	4000 Facilities Acquisition, Construction and Improvement Services	999,800	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>999,800</b>	
	<b>Total Estimated Expenditures</b>		<b>173,405,981</b>
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	19,095,741	
	5200 Interfund Transfers - Out	550,000	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	4,873,278	
	<b>Total Other Financing Uses</b>		<b>24,519,019</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>197,925,000</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>197,925,000</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>0</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	43,726,958
200	Personnel Services-Employee Benefits	27,077,295
300	Purchased Professional & Technical Services	436,500
400	Purchased Property Services	60,056
500	Other Purchased Services	9,194,900
600	Supplies	787,602
700	Property	0
800	Other Objects	29,632
	Total Regular Programs - Elementary/Secondary	81,312,943
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,178,333
200	Personnel Services-Employee Benefits	6,232,958
300	Purchased Professional & Technical Services	4,887,700
400	Purchased Property Services	0
500	Other Purchased Services	3,974,450
600	Supplies	27,000
700	Property	0
800	Other Objects	9,000
	Total Special Programs - Elementary/Secondary	25,309,441
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	2,597,649
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,597,649
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,073,661
200	Personnel Services-Employee Benefits	657,484
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	0
500	Other Purchased Services	630,600
600	Supplies	8,995
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	2,380,740

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	8,143
200	Personnel Services-Employee Benefits	4,987
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	1,000
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	14,130
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
	<b>Total Instruction</b>	<b>111,614,903</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	4,336,899
200	Personnel Services-Employee Benefits	2,655,808
300	Purchased Professional & Technical Services	35,000
400	Purchased Property Services	0
500	Other Purchased Services	4,947
600	Supplies	33,206
700	Property	0
800	Other Objects	500
	Total Support Services - Pupil Personnel	7,066,360
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	3,077,074
200	Personnel Services-Employee Benefits	1,908,811
300	Purchased Professional & Technical Services	193,850
400	Purchased Property Services	747,275
500	Other Purchased Services	265,755
600	Supplies	754,340
700	Property	440,339
800	Other Objects	8,040
	Total Support Services - Instructional Staff	7,395,484
2300	Support Services - Administration	
100	Personnel Services-Salaries	4,229,739
200	Personnel Services-Employee Benefits	2,695,344
300	Purchased Professional & Technical Services	1,363,825
400	Purchased Property Services	6,000
500	Other Purchased Services	341,239
600	Supplies	74,094
700	Property	0
800	Other Objects	722,300
	Total Support Services - Administration	9,432,541
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,087,502
200	Personnel Services-Employee Benefits	665,959
300	Purchased Professional & Technical Services	12,000
400	Purchased Property Services	2,000
500	Other Purchased Services	3,500
600	Supplies	25,000
700	Property	0
800	Other Objects	1,000
	Total Support Services - Pupil Health	1,796,961

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	812,661
200	Personnel Services-Employee Benefits	518,183
300	Purchased Professional & Technical Services	2,000
400	Purchased Property Services	12,800
500	Other Purchased Services	112,750
600	Supplies	9,200
700	Property	0
800	Other Objects	3,750
	Total Support Services - Business	1,471,344
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	4,900,352
200	Personnel Services-Employee Benefits	3,010,071
300	Purchased Professional & Technical Services	950,200
400	Purchased Property Services	2,765,998
500	Other Purchased Services	587,625
600	Supplies	2,853,577
700	Property	129,000
800	Other Objects	3,750
	Total Operation & Maintenance of Plant Services	15,200,573
2700	Student Transportation Services	
100	Personnel Services-Salaries	5,849,668
200	Personnel Services-Employee Benefits	3,592,041
300	Purchased Professional & Technical Services	46,000
400	Purchased Property Services	80,430
500	Other Purchased Services	644,712
600	Supplies	2,330,940
700	Property	0
800	Other Objects	3,500
	Total Student Transportation Services	12,547,291
2800	Support Services - Central	
100	Personnel Services-Salaries	802,142
200	Personnel Services-Employee Benefits	516,026
300	Purchased Professional & Technical Services	1,064,500
400	Purchased Property Services	0
500	Other Purchased Services	826,650
600	Supplies	14,885
700	Property	0
800	Other Objects	81,250
	Total Support Services - Central	3,305,453

<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	80,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	80,000
	<b>Total Support Services</b>	<b>58,296,007</b>
3000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	1,068,528
200	Personnel Services-Employee Benefits	654,340
300	Purchased Professional & Technical Services	138,000
400	Purchased Property Services	80,000
500	Other Purchased Services	68,448
600	Supplies	175,555
700	Property	24,000
800	Other Objects	244,338
	Total Student Activities	2,453,209

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	5,000
200	Personnel Services-Employee Benefits	3,062
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	20,000
700	Property	0
800	Other Objects	14,000
	Total Community Services	42,062
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>2,495,271</b>
4000	<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	999,800
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>999,800</b>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	10,319,491
900	Other Uses of Funds	8,776,250
	Total Debt Service	19,095,741
5200	Interfund Transfers - Out	
900	Other Uses of Funds	550,000
	Total Interfund Transfers - Out	550,000

<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	4,873,278
	Total Budgetary Reserve	4,873,278
	<b>Total Other Expenditures and Financing Uses</b>	<b>24,519,019</b>
<b>TOTAL EXPENDITURES</b>		<b><u>197,925,000</u></b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	23,000,000	20,000,000
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	68,000	315,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	1,160,000	1,160,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	230,000	215,000
<b>Total Cash and Short-Term Investments</b>	<b><u>24,458,000</u></b>	<b><u>21,690,000</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>24,458,000</u></b>	<b><u>21,690,000</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	21,967,500	25,967,500
Bonds Payable	233,200,000	225,620,000
Lease-Purchase Obligations	81,000	830,000
Accumulated Compensated Absences	5,050,000	5,150,000
Authority Lease Obligations	1,458,983	1,094,717
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>261,757,483</b>	<b>258,662,217</b>
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	3,200,000	3,550,000
Other Funds	3,500,000	3,000,000
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>6,700,000</b>	<b>6,550,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b><u>268,457,483</u></b>	<b><u>265,212,217</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	0
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>0</b>
<b>5900</b>	<b>Budgetary Reserve</b>	<b>4,873,278</b>
	<i>Explanation: Appropriation for Budgetary Reserve represents the equivalent of three mills to be utilized in the case of emergencies that may arise during the course of the fiscal year (i.e. HVAC breakdowns, boiler malfunctions) and for the unforeseen contingencies that may occur.</i>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>4,873,278</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>160,000</b>
	<i>Explanation: Estimated Ending Nonspendable and Restricted Fund Balances consist of inventory items on hand at year-end and prepaid expenses.</i>	