

LEA Name: Halifax Area SD

Class: 3

AUN Number: 115222504

County: Dauphin

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: 6/12/2014


President of the Board - Original Signature Required

Date 6-19-2014


Secretary of the Board - Original Signature Required

Date 6/19/2014


Chief School Administrator - Original Signature Required

Date 6/19/2014

Michael L. Bower
Contact Person

(717) 896-3416 107
Telephone Extension

bowerm@hasd.us
E-mail Address

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	2,961,234
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	1,074,626
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	4,035,860
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,840,092
7000 Revenue from State Sources	8,991,844
8000 Revenue from Federal Sources	423,299
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	18,257,235
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	22,293,095

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	5,982,104
6112	Interim Real Estate Taxes	25,000
6113	Public Utility Realty Tax	11,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	10,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	24,300
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	24,300
6150	Current Act 511 Taxes - Proportional Assessments	1,703,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	528,609
6500	Earnings on Investments	19,450
6700	Revenues from District Activities	63,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	244,829
6910	Rentals	2,500
6920	Contributions/Donations/Grants From Private Sources	7,000
6940	Tuition from Patrons	190,000
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	5,000
REVENUE FROM LOCAL SOURCES		8,840,092

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

AUN: 115222504 Halifax Area SD

Printed 6/17/2014 9:46:40 PM v2.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	5,411,775
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	2,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	713,134
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	176,500
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	700,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	85,528
7330	Health Services (Medical, Dental, Nurse, Act 25)	21,000
7340	State Property Tax Reduction Allocation	432,656
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	83,837
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	169,218
7810	State Share of Social Security and Medicare Taxes	321,867
7820	State Share of Retirement Contributions	874,329
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	8,991,844

<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. Achvmnt. of the Disadvantaged	315,663
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	43,636
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	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)	60,000

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

AUN: 115222604 Halifax Area SD

Printed 6/17/2014 9:46:40 PM v2.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	4,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	423,299

<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	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	2,000
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	2,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		18,257,235

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,982,104
Amount of Tax Relief for Homestead Exclusions +	<u>\$433,042</u>
Total Approx. Tax Revenue:	\$6,415,146
Approx. Tax Levy for Tax Rate Calculation:	\$6,878,693

	Dauphin	Total
2013-14 Data		
a. Assessed Value	\$337,098,300	\$337,098,300
b. Real Estate Mills	20.4500	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$428,369,734	\$428,369,734
d. Assessed Value	\$336,366,400	\$336,366,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2013-14 Calculations		
f. 2013-14 Tax Levy (a * b)	\$6,893,660	\$6,893,660
2014-15 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$6,893,660	\$6,893,660
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.4500	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.80838%	92.80838%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$6,878,693	\$6,878,693
III. I. 2014-15 Real Estate Tax Rate (k / d * 1000)	20.4500	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$6,878,693	\$6,878,693
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$6,445,651
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$5,982,104

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,982,104
Amount of Tax Relief for Homestead Exclusions +	<u>\$433,042</u>
Total Approx. Tax Revenue:	\$6,415,146
Approx. Tax Levy for Tax Rate Calculation:	\$6,878,693
	Dauphin

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	21.0226	
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	\$7,071,296	\$7,071,296
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

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$9,336	
Number of Homestead/Farmstead Properties	2,266	2,266
V. Median Assessed Value of Homestead Properties		\$97,800

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$5,982,104
 Amount of Tax Relief for Homestead Exclusions + \$433,042
 Total Approx. Tax Revenue: \$6,415,146
 Approx. Tax Levy for Tax Rate Calculation: \$6,878,693
 Dauphin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$432,656	Lowering RE Tax Rate	\$0	\$432,656
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$386			\$386
Amount of Tax Relief from State/Local Sources				<u>\$433,042</u>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Dauphin	336,366,400	20.4500	6,878,693			92.80838%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	336,366,400		6,878,693	- 433,042	= 6,445,651	92.80838%	= 5,982,104

<u>6120 Per Capita Taxes, Section 679</u>	<u>Rate</u>	<u>Estimated Revenue</u>
	5.00	24,300

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	\$5.00	\$0.00	24,300	24,300
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			24,300	24,300

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%	850,000	850,000
6152 Occupation Taxes - Proportional Rate	250	0	778,000	778,000
6153 Real Estate Transfer Taxes	0.50%	0.00%	75,000	75,000
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			1,703,000	1,703,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	428,369,734	X	12	5,140,437
		Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	7,721,442	
1200	Special Programs - Elementary/Secondary	2,304,179	
1300	Vocational Education	488,507	
1400	Other Instructional Programs - Elementary/Secondary	26,575	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	96,941	
1800	Pre-Kindergarten	209,139	
	Total 1000 Instruction	10,846,783	
2000	Support Services		
2100	Support Services - Pupil Personnel	828,905	
2200	Support Services - Instructional Staff	335,433	
2300	Support Services - Administration	1,293,505	
2400	Support Services - Pupil Health	255,050	
2500	Support Services - Business	507,280	
2600	Operation & Maintenance of Plant Services	1,549,053	
2700	Student Transportation Services	927,000	
2800	Support Services - Central	504,469	
2900	Other Support Services	9,000	
	Total 2000 Support Services	6,209,695	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	402,334	
3300	Community Services	0	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	402,334	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		17,458,812
5000	Other Expenditures and Financing Uses		
5100	Debt Service	1,571,605	
5200	Interfund Transfers - Out	60,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses		1,631,605
	Total Estimated Expenditures and Other Financing Uses		19,090,417
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		19,090,417
	Ending Committed, Assigned and Unassigned Fund Balance		3,202,678

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,518,217
200	Personnel Services-Employee Benefits	2,665,961
300	Purchased Professional & Technical Services	8,485
400	Purchased Property Services	21,305
500	Other Purchased Services	304,841
600	Supplies	104,174
700	Property	97,365
800	Other Objects	1,094
	Total Regular Programs - Elementary/Secondary	7,721,442
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,054,774
200	Personnel Services-Employee Benefits	663,055
300	Purchased Professional & Technical Services	433,963
400	Purchased Property Services	0
500	Other Purchased Services	149,000
600	Supplies	3,104
700	Property	283
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	2,304,179
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	488,507
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	488,507
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,300
200	Personnel Services-Employee Benefits	475
300	Purchased Professional & Technical Services	13,500
400	Purchased Property Services	0
500	Other Purchased Services	10,300
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	26,575

<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	96,941
600	Supplies	0
	Total Higher Education Programs	96,941
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	101,215
200	Personnel Services-Employee Benefits	70,708
300	Purchased Professional & Technical Services	5,850
400	Purchased Property Services	5,850
500	Other Purchased Services	5,617
600	Supplies	19,899
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	209,139
Total Instruction		10,846,783

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	433,481
200	Personnel Services-Employee Benefits	255,481
300	Purchased Professional & Technical Services	126,482
400	Purchased Property Services	3,399
500	Other Purchased Services	4,049
600	Supplies	5,748
700	Property	0
800	Other Objects	265
	Total Support Services - Pupil Personnel	828,905
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	169,429
200	Personnel Services-Employee Benefits	117,133
300	Purchased Professional & Technical Services	7,555
400	Purchased Property Services	2,200
500	Other Purchased Services	25,448
600	Supplies	13,318
700	Property	0
800	Other Objects	350
	Total Support Services - Instructional Staff	335,433
2300	Support Services - Administration	
100	Personnel Services-Salaries	771,845
200	Personnel Services-Employee Benefits	386,245
300	Purchased Professional & Technical Services	43,619
400	Purchased Property Services	8,334
500	Other Purchased Services	45,164
600	Supplies	23,680
700	Property	2,518
800	Other Objects	12,100
	Total Support Services - Administration	1,293,505
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	127,026
200	Personnel Services-Employee Benefits	117,463
300	Purchased Professional & Technical Services	7,075
400	Purchased Property Services	100
500	Other Purchased Services	410
600	Supplies	2,976
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	255,050

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	235,719
200	Personnel Services-Employee Benefits	151,019
300	Purchased Professional & Technical Services	30,000
400	Purchased Property Services	47,600
500	Other Purchased Services	2,050
600	Supplies	38,892
700	Property	0
800	Other Objects	2,000
	Total Support Services - Business	507,280
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	458,605
200	Personnel Services-Employee Benefits	340,218
300	Purchased Professional & Technical Services	10,500
400	Purchased Property Services	343,200
500	Other Purchased Services	101,790
600	Supplies	284,240
700	Property	9,500
800	Other Objects	1,000
	Total Operation & Maintenance of Plant Services	1,549,053
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	0
500	Other Purchased Services	924,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	927,000
2800	Support Services - Central	
100	Personnel Services-Salaries	167,669
200	Personnel Services-Employee Benefits	97,373
300	Purchased Professional & Technical Services	2,000
400	Purchased Property Services	15,000
500	Other Purchased Services	46,980
600	Supplies	138,447
700	Property	37,000
800	Other Objects	0
	Total Support Services - Central	504,469

<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	9,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	9,000
	Total Support Services	6,209,695
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	169,075
200	Personnel Services-Employee Benefits	75,937
300	Purchased Professional & Technical Services	43,795
400	Purchased Property Services	12,800
500	Other Purchased Services	67,650
600	Supplies	24,567
700	Property	3,510
800	Other Objects	5,000
	Total Student Activities	402,334

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	0
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	402,334
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	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	497,951
900	Other Uses of Funds	1,073,654
	Total Debt Service	1,571,605
5200	Interfund Transfers - Out	
900	Other Uses of Funds	60,000
	Total Interfund Transfers - Out	60,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	0
	Total Budgetary Reserve	0
	Total Other Expenditures and Financing Uses	1,631,605
TOTAL EXPENDITURES		19,090,417

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	5,058,000	5,047,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	77,470	77,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	27,366	28,000
Capital Projects Fund – Other	321,713	9,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	120,000	85,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	33,300	33,000
Total Cash and Short-Term Investments	5,637,849	14,270,000
<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	5,637,849	14,270,000

	<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	512,107	453,750
Bonds Payable	9,000,000	18,000,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	810,000	810,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	10,322,107	19,263,750
<u>SHORT-TERM PAYABLES</u>		
General Fund	130,637	1,571,605
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	130,637	1,571,605
TOTAL INDEBTEDNESS	<u>10,452,744</u>	<u>20,835,355</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Health Insurance Committed is \$2,498,067. Library Fund Committed is \$23,354. HACC Stabilization Fund is \$48,818</i>	2,585,383
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>For Operations</i>	617,295
Total Ending Fund Balance - Committed, Assigned, and Unassigned		3,202,678
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		3,202,678
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		15,145
Explanation: <i>Non-spendable inventories</i>		