

LEA Name: Shaler Area SD

Class: 2

AUN Number: 103028302

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: 6/19/2013



President of the Board - Original Signature Required

6/19/2013

Date



Secretary of the Board - Original Signature Required

6/19/2013

Date



Chief School Administrator - Original Signature Required

6/19/2013

Date

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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	0
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	3,500,000
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	3,500,000
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	46,909,510
7000 Revenue from State Sources	23,715,737
8000 Revenue from Federal Sources	1,259,064
9000 Other Financing Sources	2,156,643
Total Estimated Revenues And Other Financing Sources	74,040,954
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 77,540,954

2013-2014 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	39,262,398
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	55,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
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	45,100
6150	Current Act 511 Taxes - Proportional Assessments	4,550,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,006,000
6500	Earnings on Investments	75,000
6700	Revenues from District Activities	70,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	743,512
6910	Rentals	6,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	95,000
6990	Refunds and Other Miscellaneous Revenue	1,500
	REVENUE FROM LOCAL SOURCES	46,909,510

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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)	10,719,080
7160	Tuition for Orphans and Children Placed in Private Homes	60,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	31,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,148,044
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)	1,950,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,200,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340	State Property Tax Reduction Allocation	2,039,447
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	263,166
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	1,475,000
7820	State Share of Retirement Contributions	2,730,000
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	23,715,737

<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	10,564
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	700,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	198,500
8516	NCLB, Title III - Language Instr. for LEP and Immgrant 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)	350,000

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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)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	1,259,064

<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	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	2,156,643
	OTHER FINANCING SOURCES	2,156,643
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		74,040,954

Act 1 Index (current): 2.3% | Act 1 Index (prior): 2.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$39,262,400
Amount of Tax Relief for Homestead Exclusions +	<u>\$2,039,447</u>
Total Approx. Tax Revenue:	\$41,301,847
Approx. Tax Levy for Tax Rate Calculation:	\$43,845,690
	Allegheny

Total

2012-13 Data		
a. Assessed Value	\$1,675,252,125	\$1,675,252,125
b. Real Estate Mills	25.6300	
I. 2013-14 Data		
c. 2011 STEB Market Value	\$1,498,339,228	\$1,498,339,228
d. Assessed Value	\$2,112,027,349	\$2,112,027,349
e. Assessed Value of New Constr/ Renov	\$0	\$0
2012-13 Calculations		
f. 2012-13 Tax Levy (a * b)	\$42,936,712	\$42,936,712
2013-14 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$42,936,712	\$42,936,712
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.3296 Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.91516%	93.91516%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$43,845,690	\$43,845,690
III. I. 2013-14 Real Estate Tax Rate	20.7600	
(k / d * 1000)		
m. Tax Levy Generated by Mills (I / 1000 * d)	\$43,845,688	\$43,845,688
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$41,806,241
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$39,262,398

Act 1 Index (current): 2.3% | Act 1 Index (prior): 2.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$39,262,400	
Amount of Tax Relief for Homestead Exclusions +	<u>\$2,039,447</u>	
Total Approx. Tax Revenue:	\$41,301,847	
Approx. Tax Levy for Tax Rate Calculation:	\$43,845,690	
	Allegheny	

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.7971	
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	\$43,924,044	\$43,924,044
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	\$7,840	
Number of Homestead/Farmstead Properties	12,530	12,530
V. Median Assessed Value of Homestead Properties		\$98,000

Act 1 Index (current): 2.3% | Act 1 Index (prior): 2.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$39,262,400
Amount of Tax Relief for Homestead Exclusions +	<u>\$2,039,447</u>
Total Approx. Tax Revenue:	\$41,301,847
Approx. Tax Levy for Tax Rate Calculation:	\$43,845,690
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,039,447	Lowering RE Tax Rate	\$0	\$2,039,447
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$2,039,447</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
Allegheny	2,112,027,349	20.7600	43,845,688			93.91516%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,112,027,349		43,845,688	- 2,039,447	= 41,806,241	93.91516%	= 39,262,398
				<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

	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	\$5.00	\$0.00	45,100	45,100
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			<u>45,100</u>	<u>45,100</u>

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%	4,250,000	4,250,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	300,000	300,000
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			<u>4,550,000</u>	<u>4,550,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	1,498,339,228	X	12	17,980,071
		Market Value		Mills	(511 Limit)

(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	28,852,753	
1200	Special Programs - Elementary/Secondary	11,076,255	
1300	Vocational Education	1,226,394	
1400	Other Instructional Programs - Elementary/Secondary	1,646,030	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	42,801,432	
2000	Support Services		
2100	Support Services - Pupil Personnel	2,684,381	
2200	Support Services - Instructional Staff	1,644,827	
2300	Support Services - Administration	3,717,665	
2400	Support Services - Pupil Health	816,981	
2500	Support Services - Business	700,777	
2600	Operation & Maintenance of Plant Services	7,416,474	
2700	Student Transportation Services	4,562,180	
2800	Support Services - Central	1,177,860	
2900	Other Support Services	58,500	
	Total 2000 Support Services	22,779,645	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,686,245	
3300	Community Services	111,403	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,797,648	
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		67,378,725
5000	Other Expenditures and Financing Uses		
5100	Debt Service	262,229	
5200	Interfund Transfers - Out	6,400,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses		6,662,229
	Total Estimated Expenditures and Other Financing Uses		74,040,954
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		74,040,954
	Ending Committed, Assigned and Unassigned Fund Balance		3,500,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	17,254,709
200	Personnel Services-Employee Benefits	9,179,950
300	Purchased Professional & Technical Services	55,000
400	Purchased Property Services	65,900
500	Other Purchased Services	806,510
600	Supplies	1,139,184
700	Property	351,500
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	28,852,753
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,782,525
200	Personnel Services-Employee Benefits	3,068,241
300	Purchased Professional & Technical Services	878,000
400	Purchased Property Services	0
500	Other Purchased Services	1,282,805
600	Supplies	23,450
700	Property	0
800	Other Objects	41,234
	Total Special Programs - Elementary/Secondary	11,076,255
1300	Vocational Education	
100	Personnel Services-Salaries	48,000
200	Personnel Services-Employee Benefits	28,144
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	35,000
500	Other Purchased Services	1,115,250
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,226,394
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	975,840
200	Personnel Services-Employee Benefits	424,640
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	225,200
600	Supplies	20,350
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,646,030

<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	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
Total Instruction		42,801,432

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,677,050
200	Personnel Services-Employee Benefits	770,331
300	Purchased Professional & Technical Services	73,400
400	Purchased Property Services	3,100
500	Other Purchased Services	11,550
600	Supplies	127,750
700	Property	20,000
800	Other Objects	1,200
	Total Support Services - Pupil Personnel	2,684,381
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	903,862
200	Personnel Services-Employee Benefits	517,340
300	Purchased Professional & Technical Services	58,500
400	Purchased Property Services	20,550
500	Other Purchased Services	26,635
600	Supplies	90,802
700	Property	27,138
800	Other Objects	0
	Total Support Services - Instructional Staff	1,644,827
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,996,927
200	Personnel Services-Employee Benefits	951,652
300	Purchased Professional & Technical Services	460,250
400	Purchased Property Services	66,500
500	Other Purchased Services	146,975
600	Supplies	35,311
700	Property	4,200
800	Other Objects	55,850
	Total Support Services - Administration	3,717,665
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	508,750
200	Personnel Services-Employee Benefits	224,531
300	Purchased Professional & Technical Services	68,500
400	Purchased Property Services	850
500	Other Purchased Services	640
600	Supplies	12,900
700	Property	810
800	Other Objects	0
	Total Support Services - Pupil Health	816,981

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	312,950
200	Personnel Services-Employee Benefits	197,677
300	Purchased Professional & Technical Services	30,000
400	Purchased Property Services	141,500
500	Other Purchased Services	9,500
600	Supplies	7,650
700	Property	0
800	Other Objects	1,500
	Total Support Services - Business	700,777
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,974,650
200	Personnel Services-Employee Benefits	1,659,304
300	Purchased Professional & Technical Services	97,250
400	Purchased Property Services	1,453,450
500	Other Purchased Services	288,000
600	Supplies	885,820
700	Property	55,000
800	Other Objects	3,000
	Total Operation & Maintenance of Plant Services	7,416,474
2700	Student Transportation Services	
100	Personnel Services-Salaries	19,350
200	Personnel Services-Employee Benefits	5,800
300	Purchased Professional & Technical Services	90,000
400	Purchased Property Services	0
500	Other Purchased Services	4,346,700
600	Supplies	100,130
700	Property	0
800	Other Objects	200
	Total Student Transportation Services	4,562,180
2800	Support Services - Central	
100	Personnel Services-Salaries	629,650
200	Personnel Services-Employee Benefits	306,675
300	Purchased Professional & Technical Services	33,000
400	Purchased Property Services	25,000
500	Other Purchased Services	21,765
600	Supplies	116,150
700	Property	42,000
800	Other Objects	3,620
	Total Support Services - Central	1,177,860

<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	58,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	58,500
Total Support Services		22,779,645
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	908,740
200	Personnel Services-Employee Benefits	300,170
300	Purchased Professional & Technical Services	50,700
400	Purchased Property Services	37,400
500	Other Purchased Services	241,370
600	Supplies	119,040
700	Property	11,475
800	Other Objects	17,350
	Total Student Activities	1,686,245

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	68,605
200	Personnel Services-Employee Benefits	18,448
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	6,000
500	Other Purchased Services	10,000
600	Supplies	8,350
700	Property	0
800	Other Objects	0
	Total Community Services	111,403
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	1,797,648
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	262,229
900	Other Uses of Funds	0
	Total Debt Service	262,229
5200	Interfund Transfers - Out	
900	Other Uses of Funds	6,400,000
	Total Interfund Transfers - Out	6,400,000

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

AUN: 103028302 Shaler Area SD

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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	6,662,229	
TOTAL EXPENDITURES			74,040,954

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-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 Cash and Short-Term Investments	0	0
<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	0	0

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	0	0
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	0	0
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>0</u>	<u>0</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	3,500,000
	<i>Explanation: This amount represents approximately 4.8% of our total general budget revenues/expenditures. This amount is within the district's policy regarding fund balance reserves.</i>	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	3,500,000
5900	Budgetary Reserve	0
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	3,500,000
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0