LEA Name:

Colonial SD

Class: 2

AUN Number: 123461602

County: Montgomery

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

General Fund Budget Approv	<u>al</u>		
President of the Board - Original Signature Required  Secretary of the Board - Original Signature Required  Chief School Administrator Original Signature Required	6/19/2014	Date 6/19/14 Date 6/19/14	t
Trevor S. Jackson Contact Person  tjackson@colonialsd.org		(610) 834-1670 Telephone	2121 Extension
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

AUN: 123461602 Colonial SD

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#### <u>ITEM</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	Estimated Beginning Fund Balance - Assigned	
3	Estimated Beginning Fund Balance - Unassigned	
4		
5		
6		

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

#### **Estimated Revenues And Other Financing Sources**

6000	Revenue from Local Sources		85,
7000	Revenue from State Sources		16.
8000	Revenue from Federal Sources		,
9000	Other Financing Sources		

Total Estimated Revenues And Other Financing Sources

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

#### ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY Page A-1

AMO	UNTS
7	
6,482,384	
1,870,000	
8,360,000	
0	
0	
0	*
	16,712,384
95,000,022	
85,090,932 16,831,021	
567,067	
140,980	
1 10,000	400 000 000
	102,630,000
8	119,342,384

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#### **FUNCTION**

#### **DESCRIPTION**

	<del></del>
REVENUE	FROM LOCAL SOURCES
6111	Current Real Estate Taxes
6112	Interim Real Estate Taxes
6113	Public Utility Realty Tax
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement
6115	Payments in Lieu of Current Taxes - Federal Reimbursement
6120	Per Capita Taxes, Section 679
6130	Taxpayer Relief Taxes - Proportional Assessments
6140	Current Act 511 Taxes - Flat Rate Assessments
6150	Current Act 511 Taxes - Proportional Assessments
6160	Non-Real Estate Taxes - First Class Districts Only
6400	Delinquencies on Taxes Levied / Assessed by LEA
6500	Earnings on Investments
6700	Revenues from District Activities
6800	Revenue from Intermediary Sources / Pass-Through Funds
6910	Rentals
6920	Contributions/Donations/Grants From Private Sources
6940	Tuition from Patrons
6960	Services Provided Other Local Governmental Units / LEAs
6970	Services Provided Other Funds
6980	Revenue From Community Service Activities
6990	Refunds and Other Miscellaneous Revenue

**REVENUE FROM LOCAL SOURCES** 

# ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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ts
05 000 000

85,090,932

**REVENUE FROM STATE SOURCES** 

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<u>FUNCTION</u>	DESCRIPTION	Amounts	
REVENUE	FROM STATE SOURCES	<del>(1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -</del>	-
7110	Basic Education Funding (Gross)	2,860,250	
7160	Tuition for Orphans and Children Placed in Private Homes	160,000	
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	1,984,264	
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)	1,244,323	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	115,000	
7330	Health Services (Medical, Dental, Nurse, Act 25)	115,000	
7340	State Property Tax Reduction Allocation	2,867,760	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	59,270	
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	1,955,333	
7820	State Share of Retirement Contributions	5,469,821	
7900	Revenue for Technology	0	
		-	

# ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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16,831,021

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

75,000

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#### AUN: 123461602 Colonial SD Printed 6/20/2014 9:39:37 AM v2.0

8799

8810

ARRA - Miscellaneous Revenue

School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)

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<b>FUNCTION</b>	DESCRIPTION	Amounts
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. Achymnt. of the Disadvantaged	321,408
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	146,507
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	24,152
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
		-

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Fl	JNC	TIC	NC

#### **DESCRIPTION**

8820 Medical Assistance Reimbursement For Administrative Claiming (Quarterly)
8830 Medical Assistance Reimbursements (ACCESS) - Early Intervention

**REVENUE FROM FEDERAL SOURCES** 

#### ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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 Amou	nts
0	
0	
	567 067

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OTHER FIN	VANCING SOURCES
9100	Sale of Bonds
9200	Proceeds From Extended Term Financing
9320	Special Revenue Fund Transfers
9330	Capital Projects Fund Transfers
9340	Debt Service Fund Transfers
9350	Enterprise Fund Transfers
9360	Internal Service Fund Transfers
9370	Trust and Agency Fund Transfers
9380	Activity Fund Transfers
9390	Permanent Fund Transfers
9400	Sale or Compensation for Loss of Fixed Assets
9500	Capital Contributions
9710	Transfers from Component Units
9720	Transfers from Primary Governments
9800	Intrafund Transfers In
9900	Other Financing Sources Not Listed in the 9000 Series
	OTHER FINANCING SOURCES

# TOTAL ESTIMATED REVENUES AND OTHER SOURCES

# ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-5

Amoun	ts
0	
140,980	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
	140,980
-	102,630,000

AUN: 123461602 Colonial SD

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Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

\$73,448,073

**\$2,867,760** \$76,315,833

\$79,376,169

Montgomery

Total

Page C-1

a. Assessed Value
b. Real Estate Mills

\$3,915,702,347

19.6007

l. 2014-15 Data

2013-14 Data

c. 2012 STEB Market Value

\$6,425,782,876

d. Assessed Value e. Assessed Value of New Constr/ Renov \$3,947,040,502

\$0

\$76,750,507

2014-15 Calculations

2013-14 Calculations f. 2013-14 Tax Levy

(a \* b)

g. Percent of Total Market Value h. Rebalanced 2013-14 Tax Levy

100.00000% \$76,750,507

(f Total \* g)

i. Base Mills Subject to Index (h / a \* 1000) if no reassessment

19.6007

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage k. Tax Levy Needed

96.00000%

\$79,376,169

(Approx. Tax Levy \* g)

i. 2014-15 Real Estate Tax Rate (k/d\*1000)

20.1103

m. Tax Levy Generated by Mills (1/1000 \* d)

\$79,376,169

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

\$3,915,702,347

Real Estate Tax Rate (RETR) Report for 2014-2015

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

\$6,425,782,876

\$3,947,040,502

\$76,750,507

100.00000%

\$76,750,507

96.00000% \$79,376,169

\$79,376,169

\$76,508,409

\$73,448,073

AUN: 123461602 Colonial SD

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Act 1 Index (current): 2.1%

Total Approx. Tax Revenue:

Index Maximums

IV.

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

ons +

Approx. Tax Levy for Tax Rate Calculation:

\$76,315,833 \$79,376,169

\$73,448,073

**\$2,867,760** 

Montgomery

Total

Page C-2

Real Estate Tax Rate (RETR) Report for 2014-2015

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

p. Maximum Mills Based On Index	20.0123				
(i * (1 + Index))					
q. Mills In Excess of Index	0.0980				
if $(1 > p)$ , $(1 - p)$		a)		¥-	0.0980
r. Maximum Tax Levy Based On Index	\$78,989,359				
(p / 1000) * d)	, , , , , , , , , , , , , , , , , , , ,				\$78,989,359
s. Millage Rate within Index?	No				
(If I > p Then No)					
t. Tax Levy In Excess of Index	\$386,810		**		
if $(m > r)$ , $(m - r)$	<b>4000,010</b>			2	\$386,810
u. Tax Revenue in Excess of Index	\$371,338				
(t * Est. Pct. Collection)	737 1,000			4	\$371,338
,					

Information Related	to Property	Tax Relief
---------------------	-------------	------------

Assessed Value Exclusion per Homestead Number of Homestead/Farmstead Properties

\$13,403 10,577

Median Assessed Value of Homestead Properties

10,577

\$148,010

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Act 1 Index (current): 2.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$73,448,073

Amount of Tax Relief for Homestead Exclusions +

\$2,867,760

Total Approx. Tax Revenue:

\$76,315,833

Approx. Tax Levy for Tax Rate Calculation:

\$79,376,169

Montgomery

Total

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Real Estate Tax Rate (RETR) Report for 2014-2015

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0.067.700	1		
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,867,760	Lowering RE Tax Rate	\$0	\$2,867,760
Amount of Tax Relief from State/Local Sources	\$0			\$0
550,555				\$2,867,760

AUN: 123461602 Colonial SD Printed 6/20/2014 9:39:40 AM v2.0 LOCAL EDUCATION AGENCY TAX DATA (TAXD)
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

CODE

6111 Current Real Estate Taxes

County Name Montgomery	Taxable Assessed Value 3,947,040,502	Real Estate Mills 20.1103	Tax Levy Generated by Mills 79,376,169	Amount of Tax Relief for Homestead Exclusions	<u>Tax</u>	Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
	0 *	,	0				0.00000%	
	0	,	0				0.00000%	
	0		0				0.00000%	
Totals:	3,947,040,502		79,376,169	2,867,760	=	76,508,409	96.00000%	= 73,448,073
6120 <u>Per Capita</u>	Taxes, Section 679	3 <b>9</b> 5		<u>Rate</u> 0.00				Estimated Revenue

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate		Add'l Rate (if appl.)		<b></b> .	2007
6141	Per Capita Taxes, Act 511	\$0.00				Tax Levy	Estimated Revenue
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		\$0.00		0	0
6146	Mechanical Device Taxes - Flat Rate	\$0.00 \$0.00		\$0.00		0	0
6149	Other Flat Rate Assessments	,		\$0.00		0	0
74	Total Current Act 511 Taxes - Flat Rate Assessments	\$0.00		\$0.00		0	0
	Tax rate Assessments					<u>0</u>	<u>0</u>
6150	Current Act 511 Taxes - Proportional Assessments			Quite and Construction (Construction (Constr			
6151	Earned Income Taxes, Act 511	Rate		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6152	Occupation Taxes - Proportional Rate	0.50%		0.00%		6,600,000	6,500,000
6153	Real Estate Transfer Taxes	0		0		0	0
6154	Amusement Taxes	0.50%		0.00%		1,300,000	1,300,000
6155	Business Privilege Taxes - Proportional Rate	5.00%		0.00%		51,800	51,800
6156		0		0		0	. 0
6157	Mechanical Device Taxés - Percentage Mercantile Taxes	0.00%		0.00%		0	. 0
6159		0		0		0	0
0133	Other Proportional Assessments	0		0		0	0
	Total Current Act 511 Taxes - Proportional Assessments '					<u>7,951,800</u>	<u>7,851,800</u>
	Total Act 511, Current Taxes					<u>-154-1600</u>	
		Act 511 Tax Limit	>	0.405.700.070	747		<u>7,851,800</u>
		, lot of Frax Ellillit		6,425,782,876	X	12	77,109,395
				Market Value		Mills	(511 Limit)

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Comparison of Tax Rate Changes to Index (CTRI) 2013-2014 vs. 2014-2015

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									Page E-
Tax Function		Tax Rate C 2013-2014 (Rebalanced)	harged in: 2014-2015	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2013-2014 2014-2015 (Rebalanced)	Percent Change In Rate	Less than or equal to Index
6111	Current Real Estate Taxes				-		(resulation)		
	Montgomery County	19.6007	20.1103	2.60%	No	2.1%			
6120	Per Capita Taxes, Section 679								
Act 1	<u>EIT/PIT</u>								
6131	Earned Income Taxes, Act 1								
6132	Personal Income Taxes, Act 1								
Act 5	611 Flat Rate Taxes								
6141	Per Capita Taxes, Act 511								
6142	Occupation Taxes - Flat Rate								
6143	Local Services / Occupational Privilege Tax								
6144	Trailer Taxes								
6145	Business Privilege Taxes - Flat Rate								
6146	Mechanical Device Taxes - Flat Rate								
6149	Other Flat Rate Assessments								
Act 5	511 Proportional Rate Taxes								
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.1%			
6152	Occupation Taxes - Proportional Rate								
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.1%			
6154	Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.1%			
6155	Business Privilege Taxes - Proportional Rate								
6156	Mechanical Device Taxes - Percentage								
6157	Mercantile Taxes						n n		
6159	Other Proportional Assessments								

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2014-2015 GENERAL FUND BUDGET

24 PS 6-688

SCHOOL DISTRICT NAME	COUNTY	NAMF	AUN	
Colonial SD	Montgo		123461602	
No school district shall approve an increase that includes an estimated, ending unreases than or equal to the specified perceases.	eserved undesigr	nated fund b	alance (unassigne	ed a bud ed)
Total Budgeted Expenditu		Fund Balan less than o		
Less Than or Equal to \$11,999,99	9	12.0	9%	
Between \$12,000,000 and \$12,99	9,999	11.5	%	
Between \$13,000,000 and \$13,99	9,999	11.0	%	
Between \$14,000,000 and \$14,999	9,999	10.5	%	
Between \$15,000,000 and \$15,999	9,999	10.0	%	
Between \$16,000,000 and \$16,999	9,999	9.5	%	
Between \$17,000,000 and \$17,999		9.0		
Between \$18,000,000 and \$18,999	9,999	8.59		
Greater Than or Equal to \$19,000,	000			
	000	8.09	/6	
				V
				<b>✓</b>
d you raise property taxes in SY 2014  yes, see information below, taken from	1-2015 (compare	d to 2013-2	014 )? Yes No nd Budget.	
d you raise property taxes in SY 2014 yes, see information below, taken from Total Budgeted Expenditures	1-2015 (compare	d to 2013-2	014 )? Yes No nd Budget. \$104,500,	000.00
d you raise property taxes in SY 2014  yes, see information below, taken from	1-2015 (compare in the 2014-2015	d to 2013-2	014 )? Yes No nd Budget.	000.00
d you raise property taxes in SY 2014 yes, see information below, taken from Total Budgeted Expenditures Ending Unassigned Fund Balance Ending Unassigned Fund Balance a (%) of Total Budgeted Expenditures e Estimated Ending Unassigned Fund	1-2015 (compare in the 2014-2015 s a percentage	d to 2013-2	014 )? Yes No nd Budget. \$104,500,	000.00
yes, see information below, taken from Total Budgeted Expenditures Ending Unassigned Fund Balance Ending Unassigned Fund Balance a (%) of Total Budgeted Expenditures  the Estimated Ending Unassigned Fund  The Estimated End	1-2015 (compare in the 2014-2015 s a percentage	d to 2013-2	014 )? Yes No nd Budget. \$104,500, \$8,360,	000.00 000.00 8.0%
d you raise property taxes in SY 2014 yes, see information below, taken from Total Budgeted Expenditures Ending Unassigned Fund Balance Ending Unassigned Fund Balance a (%) of Total Budgeted Expenditures e Estimated Ending Unassigned Fund	s a percentage	d to 2013-2 General Fu	014 )? Yes No and Budget. \$104,500, \$8,360, Yes No	000.00 000.00 8.0%
yes, see information below, taken from Total Budgeted Expenditures Ending Unassigned Fund Balance Ending Unassigned Fund Balance a (%) of Total Budgeted Expenditures  The Estimated Ending Unassigned Fund Balance a (which is the allowable limits).	s a percentage	d to 2013-2 General Fu	014 )? Yes No and Budget. \$104,500, \$8,360, Yes No	000.00 000.00 8.0%

333 MARKET STREET HARRISBURG, PA 17126-0333

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# AUN: 123461602 Colonial SD Printed 6/20/2014 9:39:46 AM v2.0

	<u>ITEM</u>		AMOUNTS
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	48,308,582	
	1200 Special Programs - Elementary/Secondary	15,823,698	
	1300 Vocational Education	1,794,225	
	1400 Other Instructional Programs - Elementary/Secondary	1,356,455	
	1500 Nonpublic School Programs	0	
	1600 Adult Education Programs	75,869	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	0	
	Total 1000 Instruction	67,358,829	
2000	Support Services	01,000,029	
	2100 Support Services - Pupil Personnel	3,611,193	
	2200 Support Services - Instructional Staff	3,663,021	
	2300 Support Services - Administration	4,307,567	
	2400 Support Services - Pupil Health	964,561	
	2500 Support Services - Business	1,005,795	
	2600 Operation & Maintenance of Plant Services	8,355,360	
	2700 Student Transportation Services	6,257,429	
	2800 Support Services - Central	1,217,591	
	2900 Other Support Services	•	
	Total 2000 Support Services	77,000 <b>29,459,517</b>	
3000	Operation of Non-instructional Services	29,409,517	
	3100 Food Services		
	3200 Student Activities	0	
	3300 Community Services	1,392,001	
	3400 Scholarships and Awards	77,959	
	Total 3000 Operation of Non-instructional Services	0	
4000	Facilities Acquisition, Construction and Improvement Services	1,469,960	2
	4000 Facilities Acquisition, Construction and Improvement Services	_	
	Total 4000 Facilities Acquisition, Construction and Improvement		
	Total Estimated Expenditures	<u>0</u>	
5000	Other Expenditures and Financing Uses	9	8,288,306
	5100 Debt Service		
	5200 Interfund Transfers - Out	5,273,344	
		438,350	
	5300 Transfers Involving Component Units 5900 Budgetary Reserve	0	(8)
		500,000	
	Total Other Financing Uses		6,211,694
	Total Estimated Expenditures and Other Financing Uses Appropriation of Prior Year Fund Balance		104,500,000
	Total Appropriations		0
	Ending Committed, Assigned and Unassigned Fund Bala		104,500,000
	Tourisses, Assigned and Unassigned Fund Bala	nce	14,842,384

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Funct	Function-Object Description		<u>Description</u>	Amounts
1000	INSTRUCTION		DN .	
	1100	Regu	lar Programs - Elementary/Secondary	
		100	Personnel Services-Salaries	30,699,114
		200	Personnel Services-Employee Benefits	14,341,405
		300	Purchased Professional & Technical Services	206,624
		400	Purchased Property Services	113,373
		500	Other Purchased Services	707,650
		600	Supplies	1,401,499
		700	Property	797,567
		800	Other Objects	41,350
		Total	Regular Programs - Elementary/Secondary	48,308,582
	1200	Speci	al Programs - Elementary/Secondary	
		100	Personnel Services-Salaries	7,331,100
		200	Personnel Services-Employee Benefits	3,889,356
		300	Purchased Professional & Technical Services	3,224,295
		400	Purchased Property Services	22,500
		500	Other Purchased Services	1,265,874
		600	Supplies	27,660
		700	Property	7,138
		800	Other Objects	55,775
		Total	Special Programs - Elementary/Secondary	15,823,698
	1300	Vocat	tional 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	1,794,225
		600	Supplies	0
		700	Property	0
		800	Other Objects	0
			Vocational Education	1,794,225
	1400	Other	Instructional Programs - Elementary/Secondary	
		100	Personnel Services-Salaries	109,215
		200	Personnel Services-Employee Benefits	10,647
		300	Purchased Professional & Technical Services	1,231,593
		400	Purchased Property Services	0
		500	Other Purchased Services	5,000
		600	Supplies	0
		700	Property	0
		800	Other Objects	0
		Total	Other Instructional Programs - Elementary/Secondary	1,356,455

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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ction-Ob	ect	<u>Description</u>		Amounts
1500	Nonp	ublic 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		Education Programs		
	100	Personnel Services-Salaries	16,821	
	200	Personnel Services-Employee Benefits	6,448	
	300	Purchased Professional & Technical Services	40,000	
	400	Purchased Property Services	0	
	500	Other Purchased Services	12,300	
	600	Supplies	300	
	700	Property	0	
	800	Other Objects	0	
	Total	Adult Education Programs	75,869	
1700	Highe	er Education Programs		
	500	Other Purchased Services	0	
	600	Supplies	0	
	Total	Higher Education Programs	0	P
1800	Pre-K	indergarten		
	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	instruc	etion		67,358,829

**Amounts** 

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<u>Funct</u>	ion-Ob	<u>iect</u>	Description	
2000	SUPP	ORT S	ERVICES	
	2100	Supp	ort Services - Pupil Personnel	
		100	Personnel Services-Salaries	2,382,044
		200	Personnel Services-Employee Benefits	1,046,068
		300	Purchased Professional & Technical Services	150,292
		400	Purchased Property Services	150,232
		500	Other Purchased Services	9,250
		600	Supplies	20,334
		700	Property	1,100
		800	Other Objects	2,105
		Total	Support Services - Pupil Personnel	3,611,193
	2200		ort Services - Instructional Staff	5,011,155
		100	Personnel Services-Salaries	2 227 000
		200	Personnel Services-Employee Benefits	2,337,809
		300	Purchased Professional & Technical Services	1,113,363
	100	400	Purchased Property Services	20,141
		500	Other Purchased Services	32,230
		600	Supplies	27,189
		700	Property	116,342
		800	Other Objects	14,347
		Total	Support Services - Instructional Staff	1,600
	2300		ort Services - Administration	3,663,021
		100	Personnel Services-Salaries	2 470 705
		200	Personnel Services-Employee Benefits	2,170,785
		300	Purchased Professional & Technical Services	1,168,972
		400	Purchased Property Services	575,750
		500	Other Purchased Services	1,450
		600	Supplies	277,970
		700	Property	70,360
		800	Other Objects	12,500
			Support Services - Administration	29,780
	2400		ort Services - Pupil Health	4,307,567
		100	Personnel Services-Salaries	
		200	Personnel Services-Employee Benefits	604,861
		300	Purchased Professional & Technical Services	331,028
		400	Purchased Property Services	4,850
		500	Other Purchased Services	3,200
		600	Supplies	1,200
		700	Property	18,972
		800	Other Objects	450
			Support Services - Pupil Health	0
		· Jul	oupport out 11005 - Fupil Hoald	964,561

# ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-4

unction-Ob	<u>Description</u>	Amounts
2500	Support Services - Business	
	100 Personnel Services-Salaries	509,511
	200 Personnel Services-Employee Benefits	327,034
	300 Purchased Professional & Technical Services	800
	400 Purchased Property Services	15,500
	500 Other Purchased Services	23,300
	600 Supplies	119,650
	700 Property	0
	800 Other Objects	10,000
	Total Support Services - Business	1,005,795
2600	Operation & Maintenance of Plant Services	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	100 Personnel Services-Salaries	4,001,101
	200 Personnel Services-Employee Benefits	2,201,292
	300 Purchased Professional & Technical Services	14,500
	400 Purchased Property Services	1,096,859
	500 Other Purchased Services	274,200
	600 Supplies	718,408
	700 Property	48,500
	800 Other Objects	500
	Total Operation & Maintenance of Plant Services	8,355,360
2700	Student Transportation Services	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	100 Personnel Services-Salaries	298,292
	200 Personnel Services-Employee Benefits	183,975
	300 Purchased Professional & Technical Services	9,256
	400 Purchased Property Services	24,500
	500 Other Purchased Services	5,310,381
	600 Supplies	430,675
	700 Property	0
	800 Other Objects	350
	Total Student Transportation Services	6,257,429
2800	Support Services - Central	
	100 Personnel Services-Salaries	378,254
	200 Personnel Services-Employee Benefits	169,848
	300 Purchased Professional & Technical Services	646,889
	400 Purchased Property Services	0
	500 Other Purchased Services	14,800
	600 Supplies	3,700
	700 Property	2,000
	800 Other Objects	2,100

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Funct	ion-Ob	ect	Description		Amounts
	2900	Other	Support Services		
		100	Personnel Services-Salaries	0	
		200	Personnel Services-Employee Benefits	0	
		300	Purchased Professional & Technical Services	0	
		400	Purchased Property Services	0	
		500	Other Purchased Services	77,000	
		600	Supplies	000,77	
		700	Property	0	
		800	Other Objects	0	
		Total	Other Support Services	77,000	
	Total :		rt Services	77,000	29,459,517
3000			OF NON-INSTRUCTIONAL SERVICES		29,409,517
0000	3100		Services		
	0.00	100	Personnel Services-Salaries	_	
		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	
			Food Services	0	
	3200		nt Activities	0	
		100	Personnel Services-Salaries	662,700	
		200	Personnel Services-Employee Benefits	213,631	
		300	Purchased Professional & Technical Services	21,491	
		400	Purchased Property Services		
		500	Other Purchased Services	32,895	
		600	Supplies	306,946	
		700	Property	133,893 16,877	
		800	Other Objects	3,568	
		Total	Student Activities	1,392,001	
				1,352,001	

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Functi</u>	on-Obj	<u>iect</u>	Description		Amounts
	3300	Comm	nunity Services		
		100	Personnel Services-Salaries	18,216	
		200	Personnel Services-Employee Benefits	436	
		300	Purchased Professional & Technical Services	0	
		400	Purchased Property Services	0	
		500	Other Purchased Services	52,275	
		600	Supplies	7,032	
		700	Property	0	
		800	Other Objects	0	
		Total (	Community Services	77,959	
	3400	Schola	arships 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 S	Scholarships and Awards	0	
	Total	Operati	ion of Non-instructional Services	•	1,469,960
4000	FACIL	LITIES A	ACQUISITION, CONSTRUCTION AND IMPROVEMENT		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	4000		ies 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	Facilitie	es Acquisition, Construction and Improvement Services	-	0
5000			ENDITURES AND FINANCING USES		•
	5100	Debt S			
		800	Other Objects	1,455,514	
		900	Other Uses of Funds	3,817,830	
		Total I	Debt Service	5,273,344	
	5200	Interfu	ind Transfers - Out	5,215,544	
		900	Other Uses of Funds	400.050	
			Interfund Transfers - Out	438,350	
				438,350	

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#### Function-Object

#### **Description**

5300 Transfers Involving Component Units

900 Other Uses of Funds

**Total Transfers Involving Component Units** 

5900 Budgetary Reserve

800 Other Objects

Total Budgetary Reserve

Total Other Expenditures and Financing Uses

#### **TOTAL EXPENDITURES**

# ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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N	Amounts	
0		
0		
500,000		
500,000		94
5	6,211,694	
		104,500,000

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ASH AND SHORT-TERM INVESTMENTS	06/30/2014 Estimate	06/30/2015 Projection
General Fund		
Special Revenue Fund	21,186,881	19,329,008
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund Capital Projects Fund	0	0
Capital Reserve Fund - §690		
Capital Reserve Fund - §1431	0	0
Capital Projects Fund - Other	1,251,753	1,300,000
Debt Service Fund	0	0
	0	0
Enterprise Fund (Food Service, Child Care)	25,000	25,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	22,463,634	20 654 000
IG-TERM INVESTMENTS	22,700,007	20,654,008
General Fund	0	•
Special Revenue Fund	U	0
Athletic/School-Sponsored Extra Curricular Activities	0	
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund	0	0
Capital Reserve Fund - §690	0	_
Capital Reserve Fund - §1431	_	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
	0	0
TOTAL CASH AND INVESTMENTS	22,463,634	20,654,008

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LONG-TERM INDEBTEDNESS	06/30/2014 Estimate	06/30/2015 Projection
Extended Term Financing Agreements Payable Other Long-Term Liabilities	0	0
Bonds Payable	0 46,561,022	0 41,688,329
Lease-Purchase Obligations Accumulated Compensated Absences	0 2,150,000	0
Authority Lease Obligations	2,130,000	2,000,000 0
TOTAL LONG-TERM INDEBTEDNESS  SHORT-TERM PAYABLES	48,711,022	43,688,329
General Fund	8,000,000	8,000,000
Other Funds	0	0,000,000
TOTAL SHORT-TERM PAYABLES	8,000,000	8,000,000
TOTAL INDEBTEDNESS	56,711,022	51,688,329

# SCHEDULE OF INDEBTEDNESS (DEBT)

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Account	Description	Amour	nts
0830	Estimated Ending Committed Fund Balance	6,482,384	
	Explanation: The estimated ending committeed fund balance will be used for PSERS, healthcare, capital projects, OPEB and assessment appeals.		
0840	Estimated Ending Assigned Fund Balance	0	
0850	Estimated Ending Unassigned Fund Balance	8,360,000	
	Explanation: The District continues to use it's fund balance to cover ongoing expenditures. The District also maintains some unassigned fund balance in the event funds are needed for unforeseen or emergency-type expenditures.		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		14,842,384
5900	Budgetary Reserve		500,000
	Explanation: \$500,000 was budgeted for unforeseen or emergency-type expenditures.		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		15,342,384
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0