

LEA Name: North Allegheny SD

Class: 2

AUN Number: 103026852

County: Allegheny


**PDE-2028 - FINAL GENERAL FUND BUDGET**  
**Fiscal Year 07/01/2012 - 06/30/2013**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 5/23/2012

  
\_\_\_\_\_  
President of the Board - Original Signature Required

6-27-12  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6-27-12  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6-27-12  
\_\_\_\_\_  
Date

Mike Hopkins  
Contact Person

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\_\_\_\_\_  
Telephone Extension

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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	8,242,964
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	5,470,626
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>13,713,590</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	99,488,272
7000 Revenue from State Sources	24,384,248
8000 Revenue from Federal Sources	1,751,099
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>125,623,619</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>139,337,209</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	84,237,777
6112	Interim Real Estate Taxes	1,400,000
6113	Public Utility Realty Tax	125,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,500
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	165,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	165,000
6150	Current Act 511 Taxes - Proportional Assessments	10,700,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,020,000
6500	Earnings on Investments	60,195
6700	Revenues from District Activities	40,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	325,000
6920	Contributions and Donations From Private Sources / Capital Contributions	28,000
6940	Tuition from Patrons	95,000
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	125,800
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>99,488,272</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,468,612
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	7,500
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,633,946
7272	Early Intervention	0
7260	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,942,928
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,500,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	170,000
7340	State Property Tax Reduction Allocation	2,226,262
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	2,450,000
7820	State Share of Retirement Contributions	3,985,000
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>24,384,248</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	930,000
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	195,060
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	126,039
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	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
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	500,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>1,751,099</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
9400	Sale or Compensation for Loss of Fixed Assets	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>125,623,619</b>

Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$84,237,777  
 Amount of Tax Relief for Homestead Exclusions + \$2,226,262  
 Total Approx. Tax Revenue: \$86,464,039  
 Approx. Tax Levy for Tax Rate Calculation: \$88,491,267  
Allegheny

**Total**

**2011-12 Data**

a. Assessed Value	\$4,184,893,345	
b. Real Estate Mills	20.2600	\$4,184,893,345

**I. 2012-13 Data**

c. 2010 STEB Market Value	\$3,983,826,239	
d. Assessed Value	\$4,229,377,556	\$3,983,826,239
e. Assessed Value of New Constr/ Renov	\$0	\$4,229,377,556
		\$0

**2011-12 Calculations**

f. 2011-12 Tax Levy	\$84,785,939	
(a * b)		\$84,785,939

**2012-13 Calculations**

ii. g. Percent of Total Market Value	100.00000%	
h. Rebalanced 2011-12 Tax Levy	\$84,785,939	100.00000%
(f Total * g)		\$84,785,939
i. Base Mills Subject to Index	20.2600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	97.65000%	
k. Tax Levy Needed	\$88,491,267	97.65000%
(Approx. Tax Levy * g)		\$88,491,267

**iii. I. 2012-13 Real Estate Tax Rate 20.9230**  
 (k / d \* 1000)

m. Tax Levy Generated by Mills	\$88,491,267	
(l / 1000 * d)		\$88,491,267
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$86,265,005
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$84,237,777
(n * Est. Pct. Collection)		

Act 1 Index (current): 1.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$84,237,777

Amount of Tax Relief for Homestead Exclusions + \$2,226,262

Total Approx. Tax Revenue: \$86,464,039

Approx. Tax Levy for Tax Rate Calculation: \$88,491,267

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	20.6044	
q. Mills In Excess of Index if (l > p), (l - p)	0.3186	0.3186
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$87,143,787	\$87,143,787
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$1,347,480	\$1,347,480
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,315,814	\$1,315,814

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$7,057	
Number of Homestead/Farmstead Properties	15,077	15,077
V. Median Assessed Value of Homestead Properties		\$175,600



Act 1 Index (current): 1.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$84,237,777

Amount of Tax Relief for Homestead Exclusions + \$2,226,262

Total Approx. Tax Revenue: \$86,464,039

Approx. Tax Levy for Tax Rate Calculation: \$88,491,267

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,226,262	Lowering RE Tax Rate	\$0	\$2,226,262
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$2,226,262</u>

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	4,229,377,556	20.9230	88,491,267			97.65000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	4,229,377,556		88,491,267	- 2,226,262	= 86,265,005	97.65000%	= 84,237,777

6120 Per Capita Taxes, Section 679

Rate

5.00

Estimated Revenue

165,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	165,000	165,000
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			165,000	165,000

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%	9,400,000	9,400,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,300,000	1,300,000
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			10,700,000	10,700,000

**Total Act 511, Current Taxes**

**10,865,000**

Act 511 Tax Limit --->

3,983,826,239

X

12

Market Value

Mills

47,805,915

(511 Limit)



<u>ITEM</u>	<u>AMOUNTS</u>	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	58,137,897	
1200 Special Programs - Elementary/Secondary	14,718,487	
1300 Vocational Education	2,390,333	
1400 Other Instructional Programs - Elementary/Secondary	64,329	
1500 Nonpublic School Programs	0	
1600 Adult Education Programs	0	
1700 Higher Education Programs	0	
1800 Pre-Kindergarten	0	
<b>Total 1000 Instruction</b>	<b>75,311,046</b>	
2000 Support Services		
2100 Support Services - Pupil Personnel	3,881,207	
2200 Support Services - Instructional Staff	3,286,646	
2300 Support Services - Administration	7,930,814	
2400 Support Services - Pupil Health	1,102,506	
2500 Support Services - Business	1,730,852	
2600 Operation & Maintenance of Plant Services	8,885,951	
2700 Student Transportation Services	6,873,095	
2800 Support Services - Central	3,019,595	
2900 Other Support Services	156,000	
<b>Total 2000 Support Services</b>	<b>36,866,666</b>	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	2,461,097	
3300 Community Services	62,287	
3400 Scholarships and Awards	0	
<b>Total 3000 Operation of Non-instructional Services</b>	<b>2,523,384</b>	
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services	25,000	
<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>25,000</b>	
	<b>114,726,096</b>	
5000 Other Expenditures and Financing Uses		
5100 Debt Service	11,627,523	
5200 Interfund Transfers - Out	0	
5300 Transfers Involving Component Units	0	
5900 Budgetary Reserve	0	
<b>Total Other Financing Uses</b>	<b>11,627,523</b>	
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>126,353,619</b>
<b>Appropriation of Prior Year Fund Balance</b>		<b>730,000</b>
<b>Total Appropriations</b>		<b>127,083,619</b>
<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>12,983,590</b>
<b>Total Appropriations and Ending Fund Balances</b>		<b>140,067,209</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	38,355,981
200	Personnel Services-Employee Benefits	16,525,215
300	Purchased Professional & Technical Services	143,491
400	Purchased Property Services	50,114
500	Other Purchased Services	1,387,654
600	Supplies	1,494,544
700	Property	179,423
800	Other Objects	1,475
	Total Regular Programs - Elementary/Secondary	58,137,897
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,179,402
200	Personnel Services-Employee Benefits	3,692,950
300	Purchased Professional & Technical Services	1,544,850
400	Purchased Property Services	8,000
500	Other Purchased Services	1,195,485
600	Supplies	75,100
700	Property	20,200
800	Other Objects	2,500
	Total Special Programs - Elementary/Secondary	14,718,487
1300	Vocational Education	
100	Personnel Services-Salaries	1,006,338
200	Personnel Services-Employee Benefits	464,901
300	Purchased Professional & Technical Services	1,484
400	Purchased Property Services	4,060
500	Other Purchased Services	862,280
600	Supplies	51,270
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,390,333
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	45,000
200	Personnel Services-Employee Benefits	9,329
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	10,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	64,329

<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
<b>Total Instruction</b>		<b>75,311,046</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	2,577,344
200	Personnel Services-Employee Benefits	1,162,273
300	Purchased Professional & Technical Services	84,200
400	Purchased Property Services	0
500	Other Purchased Services	7,786
600	Supplies	49,604
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	3,881,207
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,055,727
200	Personnel Services-Employee Benefits	967,707
300	Purchased Professional & Technical Services	13,413
400	Purchased Property Services	17,100
500	Other Purchased Services	14,559
600	Supplies	193,030
700	Property	22,075
800	Other Objects	3,035
	Total Support Services - Instructional Staff	3,286,646
2300	Support Services - Administration	
100	Personnel Services-Salaries	4,456,399
200	Personnel Services-Employee Benefits	1,917,552
300	Purchased Professional & Technical Services	906,601
400	Purchased Property Services	83,600
500	Other Purchased Services	405,813
600	Supplies	115,509
700	Property	1,200
800	Other Objects	44,140
	Total Support Services - Administration	7,930,814
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	747,090
200	Personnel Services-Employee Benefits	334,926
300	Purchased Professional & Technical Services	5,470
400	Purchased Property Services	450
500	Other Purchased Services	900
600	Supplies	13,670
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	1,102,506

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	746,799
200	Personnel Services-Employee Benefits	336,148
300	Purchased Professional & Technical Services	49,000
400	Purchased Property Services	431,000
500	Other Purchased Services	153,753
600	Supplies	10,902
700	Property	3,250
800	Other Objects	0
	Total Support Services - Business	1,730,852
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,384,195
200	Personnel Services-Employee Benefits	1,507,563
300	Purchased Professional & Technical Services	60,250
400	Purchased Property Services	2,057,825
500	Other Purchased Services	189,208
600	Supplies	1,193,410
700	Property	493,000
800	Other Objects	500
	Total Operation & Maintenance of Plant Services	8,885,951
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,508,496
200	Personnel Services-Employee Benefits	1,114,774
300	Purchased Professional & Technical Services	15,175
400	Purchased Property Services	56,625
500	Other Purchased Services	2,452,700
600	Supplies	709,625
700	Property	14,800
800	Other Objects	900
	Total Student Transportation Services	6,873,095
2800	Support Services - Central	
100	Personnel Services-Salaries	1,068,326
200	Personnel Services-Employee Benefits	478,977
300	Purchased Professional & Technical Services	134,675
400	Purchased Property Services	1,065,707
500	Other Purchased Services	141,140
600	Supplies	51,670
700	Property	78,500
800	Other Objects	600
	Total Support Services - Central	3,019,595



<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	156,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	156,000
	<b>Total Support Services</b>	
		<b>36,866,666</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	1,604,440
200	Personnel Services-Employee Benefits	412,069
300	Purchased Professional & Technical Services	51,550
400	Purchased Property Services	37,286
500	Other Purchased Services	145,550
600	Supplies	168,334
700	Property	15,125
800	Other Objects	26,743
	Total Student Activities	2,461,097

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	12,000
200	Personnel Services-Employee Benefits	2,487
300	Purchased Professional & Technical Services	47,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	800
700	Property	0
800	Other Objects	0
	Total Community Services	62,287
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>2,523,384</b>
<b>4000</b>	<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	25,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>25,000</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	5,243,271
900	Other Uses of Funds	6,384,252
	Total Debt Service	11,627,523
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	
	Total Budgetary Reserve	0
	<b>Total Other Expenditures and Financing Uses</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>11,627,523</b>
		<b>126,353,619</b>

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	19,850,400	19,265,057
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	923,485	518,486
Capital Projects Fund – Other	903,140	441,815
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	650,273	700,000
<b>Total Cash and Short-Term Investments</b>	<b>22,327,298</b>	<b>20,925,358</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>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>22,327,298</b>	<b>20,925,358</b>

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	126,331,862	120,086,264
Lease-Purchase Obligations	1,374,847	1,045,595
Accumulated Compensated Absences	3,500,000	3,500,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	131,206,709	124,631,859
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	7,000,000	7,000,000
Other Funds	100,184	557,745
TOTAL SHORT-TERM PAYABLES	7,100,184	7,557,745
<b>TOTAL INDEBTEDNESS</b>	<b><u>138,306,893</u></b>	<b><u>132,189,604</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: The amount of future debt issue costs as well as the commitment of future Early Retiree Incentive Payments.</i>	7,512,964
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Amount that is not reserved or legally segregated for a specific purpose</i>	5,470,626
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>12,983,590</b>
5900	Budgetary Reserve	0
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>12,983,590</b>
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0