

LEA Name: North Allegheny SD

Class: 2

AUN Number: 103026852

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: 6/26/2013

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

7-11-13  
\_\_\_\_\_  
Date

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

7-11-13  
\_\_\_\_\_  
Date

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

7-10-13  
\_\_\_\_\_  
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	6,125,060
2 Estimated Beginning Fund Balance - Assigned	900,000
3 Estimated Beginning Fund Balance - Unassigned	7,444,779
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>14,469,839</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	102,493,399
7000 Revenue from State Sources	25,682,225
8000 Revenue from Federal Sources	1,748,294
9000 Other Financing Sources	500,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>130,423,918</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>144,893,757</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	86,079,880
6112	Interim Real Estate Taxes	900,000
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	12,500,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,977,800
6500	Earnings on Investments	39,919
6700	Revenues from District Activities	310,500
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	75,000
6920	Contributions/Donations/Grants From Private Sources	28,000
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	0
6990	Refunds and Other Miscellaneous Revenue	125,800
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>102,493,399</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>	
<b>REVENUE FROM STATE SOURCES</b>			
7110	Basic Education Funding (Gross)	8,765,151	
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	
7240	Driver Education - Student	0	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	3,615,776	
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)	1,791,871	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,130,000	
7330	Health Services (Medical, Dental, Nurse, Act 25)	162,000	
7340	State Property Tax Reduction Allocation	2,217,340	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	147,087	
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	2,409,000	
7820	State Share of Retirement Contributions	5,436,500	
7900	Revenue for Technology	0	
	<b>REVENUE FROM STATE SOURCES</b>		<b>25,682,225</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	Amounts
<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	880,000
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	173,429
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	119,865
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)	575,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	Amounts
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	1,748,294

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	500,000
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	0
	<b>OTHER FINANCING SOURCES</b>	<b>500,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>130,423,918</b>

Act 1 Index (current): 1.7% | Act 1 Index (prior): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$86,079,880

Amount of Tax Relief for Homestead Exclusions + \$2,217,340

Total Approx. Tax Revenue: \$88,297,220

Approx. Tax Levy for Tax Rate Calculation: \$90,368,779

Allegheny

Total

**2012-13 Data**

a. Assessed Value	\$4,229,377,556		\$4,229,377,556
b. Real Estate Mills	20.9230		

**I. 2013-14 Data**

c. 2011 STEB Market Value	\$3,902,085,698		\$3,902,085,698
d. Assessed Value	\$5,192,444,179		\$5,192,444,179
e. Assessed Value of New Constr/ Renov	\$107,893,837		\$107,893,837

**2012-13 Calculations**

f. 2012-13 Tax Levy	\$88,491,267		\$88,491,267
(a * b)			

**2013-14 Calculations**

II. g. Percent of Total Market Value	100.00000%		100.00000%
h. Rebalanced 2012-13 Tax Levy	\$88,491,267		\$88,491,267
(f Total * g)			
i. Base Mills Subject to Index	17.4039		
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Yes			

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	97.65000%		97.65000%
k. Tax Levy Needed	\$90,368,779		\$90,368,779
(Approx. Tax Levy * g)			
III. I. 2013-14 Real Estate Tax Rate	17.4039		
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$90,368,779		\$90,368,779
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$88,151,439
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$86,079,880
(n * Est. Pct. Collection)			



Act 1 Index (current): 1.7% | Act 1 Index (prior): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$86,079,880
Amount of Tax Relief for Homestead Exclusions +	<u>\$2,217,340</u>
<b>Total Approx. Tax Revenue:</b>	<b>\$88,297,220</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$90,368,779</b>

		Total
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.6997	
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	\$91,904,704	\$91,904,704
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0
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<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$8,315	
Number of Homestead/Farmstead Properties	15,323	15,323
V. Median Assessed Value of Homestead Properties		\$220,900
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Act 1 Index (current): 1.7% | Act 1 Index (prior): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$86,079,880

Amount of Tax Relief for Homestead Exclusions + \$2,217,340

Total Approx. Tax Revenue: \$88,297,220

Approx. Tax Levy for Tax Rate Calculation: \$90,368,779

Allegheny

Total

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,217,340	Lowering RE Tax Rate	\$0	\$2,217,340
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$2,217,340</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>	
Allegheny	5,192,444,179	17.4039	90,368,779			97.65000%		
	0		0			0.00000%		
	0		0			0.00000%		
	0		0			0.00000%		
<b>Totals:</b>	<u>5,192,444,179</u>		<u>90,368,779</u>	-	<u>2,217,340</u>	=	<u>88,151,439</u>	97.65000% = <u>86,079,880</u>

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	165,000

<u>6140 Current Act 511 Taxes - Flat Rate Assessments</u>	<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	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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<u>165,000</u>	<u>165,000</u>

<u>6150 Current Act 511 Taxes - Proportional Assessments</u>	<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%	11,200,000	11,200,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<u>12,500,000</u>	<u>12,500,000</u>

<b>Total Act 511, Current Taxes</b>				<u>12,665,000</u>
Act 511 Tax Limit --->	3,902,085,698	X	12	46,825,028
	Market Value		Mills	(511 Limit)



<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	59,428,523	
1200	Special Programs - Elementary/Secondary	15,146,401	
1300	Vocational Education	2,494,740	
1400	Other Instructional Programs - Elementary/Secondary	51,299	
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>77,120,963</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	3,869,960	
2200	Support Services - Instructional Staff	3,064,195	
2300	Support Services - Administration	8,334,297	
2400	Support Services - Pupil Health	1,177,866	
2500	Support Services - Business	1,862,239	
2600	Operation & Maintenance of Plant Services	9,956,542	
2700	Student Transportation Services	5,810,496	
2800	Support Services - Central	3,560,644	
2900	Other Support Services	149,344	
	<b>Total 2000 Support Services</b>	<b>37,785,583</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	2,677,559	
3300	Community Services	66,435	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>2,743,994</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	871,400	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>871,400</b>	
	<b>Total Estimated Expenditures</b>		<b>118,521,940</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	12,129,910	
5200	Interfund Transfers - Out	672,068	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	<b>Total Other Financing Uses</b>		<b>12,801,978</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>131,323,918</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>131,323,918</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>13,569,839</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	38,533,675
200	Personnel Services-Employee Benefits	17,939,171
300	Purchased Professional & Technical Services	194,990
400	Purchased Property Services	52,449
500	Other Purchased Services	1,154,465
600	Supplies	1,264,751
700	Property	286,587
800	Other Objects	2,435
	Total Regular Programs - Elementary/Secondary	59,428,523
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,948,008
200	Personnel Services-Employee Benefits	4,044,158
300	Purchased Professional & Technical Services	1,522,700
400	Purchased Property Services	9,000
500	Other Purchased Services	1,524,400
600	Supplies	77,795
700	Property	17,700
800	Other Objects	2,640
	Total Special Programs - Elementary/Secondary	15,146,401
1300	Vocational Education	
100	Personnel Services-Salaries	959,679
200	Personnel Services-Employee Benefits	489,910
300	Purchased Professional & Technical Services	1,484
400	Purchased Property Services	4,060
500	Other Purchased Services	933,661
600	Supplies	85,496
700	Property	20,450
800	Other Objects	0
	Total Vocational Education	2,494,740
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	30,000
200	Personnel Services-Employee Benefits	11,299
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	51,299

<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>77,120,963</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,476,758
200	Personnel Services-Employee Benefits	1,249,712
300	Purchased Professional & Technical Services	82,800
400	Purchased Property Services	0
500	Other Purchased Services	7,786
600	Supplies	52,604
700	Property	0
800	Other Objects	300
	Total Support Services - Pupil Personnel	3,869,960
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,801,604
200	Personnel Services-Employee Benefits	970,054
300	Purchased Professional & Technical Services	14,453
400	Purchased Property Services	20,300
500	Other Purchased Services	16,059
600	Supplies	187,198
700	Property	50,622
800	Other Objects	3,905
	Total Support Services - Instructional Staff	3,064,195
2300	Support Services - Administration	
100	Personnel Services-Salaries	4,589,540
200	Personnel Services-Employee Benefits	2,138,643
300	Purchased Professional & Technical Services	932,369
400	Purchased Property Services	7,770
500	Other Purchased Services	466,534
600	Supplies	114,181
700	Property	30,700
800	Other Objects	54,560
	Total Support Services - Administration	8,334,297
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	770,263
200	Personnel Services-Employee Benefits	387,113
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	1,177,866



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	779,074
200	Personnel Services-Employee Benefits	390,420
300	Purchased Professional & Technical Services	51,000
400	Purchased Property Services	507,330
500	Other Purchased Services	121,313
600	Supplies	10,602
700	Property	2,500
800	Other Objects	0
	Total Support Services - Business	1,862,239
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,279,463
200	Personnel Services-Employee Benefits	1,658,905
300	Purchased Professional & Technical Services	68,250
400	Purchased Property Services	3,321,475
500	Other Purchased Services	219,309
600	Supplies	1,242,720
700	Property	165,920
800	Other Objects	500
	Total Operation & Maintenance of Plant Services	9,956,542
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,502,130
200	Personnel Services-Employee Benefits	1,240,466
300	Purchased Professional & Technical Services	14,700
400	Purchased Property Services	51,325
500	Other Purchased Services	1,306,100
600	Supplies	682,275
700	Property	12,600
800	Other Objects	900
	Total Student Transportation Services	5,810,496
2800	Support Services - Central	
100	Personnel Services-Salaries	1,258,937
200	Personnel Services-Employee Benefits	603,021
300	Purchased Professional & Technical Services	181,865
400	Purchased Property Services	1,242,161
500	Other Purchased Services	133,240
600	Supplies	60,520
700	Property	79,700
800	Other Objects	1,200
	Total Support Services - Central	3,560,644

<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	149,344	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	149,344	
	<b>Total Support Services</b>		<b>37,785,583</b>
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	1,637,090	
200	Personnel Services-Employee Benefits	501,091	
300	Purchased Professional & Technical Services	54,550	
400	Purchased Property Services	37,286	
500	Other Purchased Services	142,100	
600	Supplies	163,574	
700	Property	115,125	
800	Other Objects	26,743	
	Total Student Activities	2,677,559	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	8,500
200	Personnel Services-Employee Benefits	2,135
300	Purchased Professional & Technical Services	55,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	800
700	Property	0
800	Other Objects	0
	Total Community Services	66,435
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	2,743,994
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	100,000
400	Purchased Property Services	439,900
500	Other Purchased Services	0
600	Supplies	0
700	Property	331,500
	Total Facilities Acquisition, Construction and Improvement Services	871,400
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	5,031,997
900	Other Uses of Funds	7,097,913
	Total Debt Service	12,129,910
5200	Interfund Transfers - Out	
900	Other Uses of Funds	672,068
	Total Interfund Transfers - Out	672,068

<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	12,801,978	
<b>TOTAL EXPENDITURES</b>			<u>131,323,918</u>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	14,469,839	13,569,839
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	128,458	110,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	6,068,175	4,455,673
Capital Projects Fund – Other	503,626	45,645
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	300,000	300,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	772,000	600,000
<b>Total Cash and Short-Term Investments</b>	<b>22,242,098</b>	<b>19,081,157</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>22,242,098</b>	<b>19,081,157</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	120,086,264	113,978,382
Lease-Purchase Obligations	6,221,042	5,033,131
Accumulated Compensated Absences	3,500,000	3,500,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	129,807,306	122,511,513
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	7,000,000	7,000,000
Other Funds	798,548	0
TOTAL SHORT-TERM PAYABLES	7,798,548	7,000,000
TOTAL INDEBTEDNESS	<u>137,605,854</u>	<u>129,511,513</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: The amount of future debt issue costs</i>	6,125,060
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>	7,444,779
	<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>13,569,839</b>
5900	Budgetary Reserve	0
	<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>13,569,839</b>
	<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>	<b>0</b>