

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: 6/18/2012



President of the Board - Original Signature Required

6/18/2012

Date



Secretary of the Board - Original Signature Required

6/18/2012

Date



Chief School Administrator - Original Signature Required

6/18/2012

Date

Christopher L. Johnston
Contact Person

(717) 872-9500

Telephone

2237

Extension

chrisj@pennmanor.net

E-mail Address

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	9,252,634
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	3,986,505
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	13,239,139
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	44,171,940
7000 Revenue from State Sources	20,529,756
8000 Revenue from Federal Sources	953,601
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	65,655,297
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 78,894,436

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	36,994,892
6112	Interim Real Estate Taxes	325,000
6113	Public Utility Realty Tax	46,416
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	160,106
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	0
6150	Current Act 511 Taxes - Proportional Assessments	4,260,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	775,000
6500	Earnings on Investments	75,050
6700	Revenues from District Activities	65,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	852,000
6910	Rentals	76,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	40,000
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	502,476
	REVENUE FROM LOCAL SOURCES	44,171,940

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	13,464,425
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	0
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	78,580
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	2,567,567
7272	Early Intervention	0
7280	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)	0
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,113,488
7330	Health Services (Medical, Dental, Nurse, Act 25)	104,753
7340	State Property Tax Reduction Allocation	1,291,249
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	0
7820	State Share of Retirement Contributions	1,909,694
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	20,529,756

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	549,065
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	106,455
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
8709	ARRA-Education Jobs Fund (EduJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	144,970
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top Phase 3	0
8799	ARRA - Miscellaneous	0

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>	
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	153,111	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
	REVENUE FROM FEDERAL SOURCES		953,601

<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
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
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		65,655,297

Act 1 Index (current): 2.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$36,994,892
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,291,249</u>
Total Approx. Tax Revenue:	\$38,286,141
Approx. Tax Levy for Tax Rate Calculation:	\$39,567,405
	Lancaster

Total

2011-12 Data		
a. Assessed Value	\$2,347,519,450	\$2,347,519,450
b. Real Estate Mills	16.6900	
I. 2012-13 Data		
c. 2010 STEB Market Value	\$2,524,221,390	\$2,524,221,390
d. Assessed Value	\$2,331,609,000	\$2,331,609,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2011-12 Calculations		
f. 2011-12 Tax Levy (a * b)	\$39,180,100	\$39,180,100
2012-13 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2011-12 Tax Levy (f Total * g)	\$39,180,100	\$39,180,100
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.6900	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.65258%	96.65258%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$39,567,405	\$39,567,405
III. I. 2012-13 Real Estate Tax Rate (k / d * 1000)	16.9700	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$39,567,405	\$39,567,405
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$38,276,156
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$36,994,892

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$36,994,892
 Amount of Tax Relief for Homestead Exclusions + \$1,291,249
 Total Approx. Tax Revenue: \$38,286,141
 Approx. Tax Levy for Tax Rate Calculation: \$39,567,405
Lancaster

Total

Index Maximums	Rate	Total
p. Maximum Mills Based On Index (i * (1 + Index))	17.0404	
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	\$39,731,550	\$39,731,550
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	\$7,003	
Number of Homestead/Farmstead Properties	10,956	10,956
V. Median Assessed Value of Homestead Properties		\$133,300

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$36,994,892
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,291,249</u>
Total Approx. Tax Revenue:	\$38,286,141
Approx. Tax Levy for Tax Rate Calculation:	\$39,567,405
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,291,249	Lowering RE Tax Rate	\$0	\$1,291,249
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,291,249</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>
Lancaster	2,331,609,000	16.9700	39,567,405			96.65258%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,331,609,000		39,567,405	- 1,291,249	= 38,276,156	96.65258%	= 36,994,892

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	0.00	0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>				
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	\$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			0	0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.50%	0.00%	3,700,000	3,700,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	560,000	560,000
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			4,260,000	4,260,000

Total Act 511, Current Taxes				4,260,000
Act 511 Tax Limit --->	2,524,221,390	X	12	30,290,657
	Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	29,820,689	
1200	Special Programs - Elementary/Secondary	7,347,142	
1300	Vocational Education	1,774,433	
1400	Other Instructional Programs - Elementary/Secondary	177,478	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	39,119,742	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,977,970	
2200	Support Services - Instructional Staff	811,847	
2300	Support Services - Administration	3,999,167	
2400	Support Services - Pupil Health	610,620	
2500	Support Services - Business	902,111	
2600	Operation & Maintenance of Plant Services	5,402,076	
2700	Student Transportation Services	2,951,662	
2800	Support Services - Central	831,872	
2900	Other Support Services	88,437	
	Total 2000 Support Services	17,575,762	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,034,416	
3300	Community Services	0	
3400	Scholarships and Awards	3,000	
	Total 3000 Operation of Non-instructional Services	1,037,416	
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		57,732,920
5000	Other Expenditures and Financing Uses		
5100	Debt Service	7,647,229	
5200	Interfund Transfers - Out	600,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	150,000	
	Total Other Financing Uses		8,397,229
	Total Estimated Expenditures and Other Financing Uses		66,130,149
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		66,130,149
	Ending Committed, Assigned and Unassigned Fund Balance		12,764,287

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	19,175,462
200	Personnel Services-Employee Benefits	8,798,658
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	177,230
500	Other Purchased Services	1,006,707
600	Supplies	432,575
700	Property	229,537
800	Other Objects	520
	Total Regular Programs - Elementary/Secondary	29,820,689
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,704,499
200	Personnel Services-Employee Benefits	1,355,439
300	Purchased Professional & Technical Services	1,801,821
400	Purchased Property Services	12,500
500	Other Purchased Services	428,625
600	Supplies	43,758
700	Property	0
800	Other Objects	500
	Total Special Programs - Elementary/Secondary	7,347,142
1300	Vocational Education	
100	Personnel Services-Salaries	257,816
200	Personnel Services-Employee Benefits	79,288
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,430,409
600	Supplies	6,920
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,774,433
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	140,470
200	Personnel Services-Employee Benefits	29,508
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	7,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	177,478

<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		39,119,742

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,434,806
200	Personnel Services-Employee Benefits	497,704
300	Purchased Professional & Technical Services	2,600
400	Purchased Property Services	27,750
500	Other Purchased Services	3,884
600	Supplies	10,696
700	Property	0
800	Other Objects	530
	Total Support Services - Pupil Personnel	1,977,970
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	466,529
200	Personnel Services-Employee Benefits	295,453
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	4,132
500	Other Purchased Services	4,591
600	Supplies	38,142
700	Property	0
800	Other Objects	0
	Total Support Services - Instructional Staff	811,847
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,381,202
200	Personnel Services-Employee Benefits	1,032,980
300	Purchased Professional & Technical Services	392,600
400	Purchased Property Services	10,798
500	Other Purchased Services	135,000
600	Supplies	21,187
700	Property	0
800	Other Objects	25,400
	Total Support Services - Administration	3,999,167
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	434,731
200	Personnel Services-Employee Benefits	152,889
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	2,000
500	Other Purchased Services	0
600	Supplies	11,000
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	610,620

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Ser ices - Business	
100	Personnel Ser ices-Salaries	460,804
200	Personnel Ser ices-Emplo ee Bene its	347,807
300	Purc ased Pro essional Tec nical Ser ices	47,500
400	Purc ased Propert Ser ices	11,500
500	Ot er Purc ased Ser ices	20,500
600	Supplies	13,000
700	Propert	0
800	Ot er Objects	1,000
	Total Support Ser ices - Business	902,111
2600	Operation Maintenance o Plant Ser ices	
100	Personnel Ser ices-Salaries	1,828,795
200	Personnel Ser ices-Emplo ee Bene its	1,220,444
300	Purc ased Pro essional Tec nical Ser ices	87,015
400	Purc ased Propert Ser ices	1,579,430
500	Ot er Purc ased Ser ices	273,892
600	Supplies	402,300
700	Propert	10,000
800	Ot er Objects	200
	Total Operation Maintenance o Plant Ser ices	5,402,076
2700	Student Transportation Ser ices	
100	Personnel Ser ices-Salaries	52,203
200	Personnel Ser ices-Emplo ee Bene its	29,047
300	Purc ased Pro essional Tec nical Ser ices	0
400	Purc ased Propert Ser ices	5,500
500	Ot er Purc ased Ser ices	2,864,412
600	Supplies	500
700	Propert	0
800	Ot er Objects	0
	Total Student Transportation Ser ices	2,951,662
2800	Support Ser ices - Central	
100	Personnel Ser ices-Salaries	469,980
200	Personnel Ser ices-Emplo ee Bene its	157,042
300	Purc ased Pro essional Tec nical Ser ices	0
400	Purc ased Propert Ser ices	90,600
500	Ot er Purc ased Ser ices	73,200
600	Supplies	9,000
700	Propert	32,050
800	Ot er Objects	0
	Total Support Ser ices - Central	831,872

<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	88,437
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	88,437
	Total Support Services	17,575,762
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	664,215
200	Personnel Services-Employee Benefits	155,006
300	Purchased Professional & Technical Services	50,080
400	Purchased Property Services	54,000
500	Other Purchased Services	21,059
600	Supplies	64,306
700	Property	5,800
800	Other Objects	19,950
	Total Student Activities	1,034,416

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	0
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	3,000
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	3,000
	Total Operation of Non-instructional Services	1,037,416
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	1,567,229
900	Other Uses of Funds	6,080,000
	Total Debt Service	7,647,229
5200	Interfund Transfers - Out	
900	Other Uses of Funds	600,000
	Total Interfund Transfers - Out	600,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	150,000
	Total Budgetary Reserve	150,000
	Total Other Expenditures and Financing Uses	8,397,229
TOTAL EXPENDITURES		66,130,149

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	15,000,000	14,800,000
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	6,000,000	4,000,000
Capital Projects Fund – Other	2,500,000	29,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	100,000	100,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	65,000	65,000
Agency Fund	125,000	125,000
Total Cash and Short-Term Investments	23,790,000	48,090,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	23,790,000	48,090,000

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	150,000	150,000
Bonds Payable	35,685,000	51,000,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	2,600,000	2,600,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	38,435,000	53,750,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	6,000,000	6,500,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	6,000,000	6,500,000
TOTAL INDEBTEDNESS	<u>44,435,000</u>	<u>60,250,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Future Pension Obligations, Textbook Series Replacement; Future Debt Service Stabilization</i>	8,610,029
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Good business practice - within range recommended by auditors</i>	4,154,258
Total Ending Fund Balance - Committed, Assigned, and Unassigned		12,764,287
5900	Budgetary Reserve <i>Explanation: Good business practice- within range recommended by auditors</i>	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		12,914,287
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0

