

PDE-2028 - FINAL GENERAL FUND BUDGET

FISCAL YEAR 07/01/2012 – 06/30/2013

PENNSBURY SCHOOL DISTRICT

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	5,241,013
3 Estimated Beginning Fund Balance - Unassigned	8,149,696
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	13,390,709
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	133,125,557
7000 Revenue from State Sources	37,148,443
8000 Revenue from Federal Sources	1,818,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	172,092,000
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 185,482,709

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	124,830,009
6112	Interim Real Estate Taxes	702,748
6113	Public Utility Realty Tax	180,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	1,500,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	3,100,000
6500	Earnings on Investments	150,000
6700	Revenues from District Activities	60,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,900,000
6910	Rentals	234,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	185,000
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	283,800
	REVENUE FROM LOCAL SOURCES	133,125,557

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	14,612,894
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	140,000
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	5,254,339
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)	2,206,465
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	750,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	260,000
7340	State Property Tax Reduction Allocation	4,157,292
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	322,000
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	3,611,201
7820	State Share of Retirement Contributions	5,834,252
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		37,148,443

<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. Achvmt. of the Disadvantaged	485,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	273,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	45,000
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	0
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)	915,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	100,000
	REVENUE FROM FEDERAL SOURCES	1,818,000

<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		172,092,000

Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: **\$124,830,009**

Amount of Tax Relief for Homestead Exclusions + **\$4,160,681**

Total Approx. Tax Revenue: **\$128,990,690**

Approx. Tax Levy for Tax Rate Calculation: **\$133,786,859**

Bucks

Total

2011-12 Data			
	a. Assessed Value	\$890,950,240	\$890,950,240
	b. Real Estate Mills	150.3000	
I.	2012-13 Data		
	c. 2010 STEB Market Value	\$7,485,997,756	\$7,485,997,756
	d. Assessed Value	\$890,132,130	\$890,132,130
	e. Assessed Value of New Constr/ Renov	\$0	\$0
2011-12 Calculations			
	f. 2011-12 Tax Levy	\$133,909,821	\$133,909,821
	(a * b)		
2012-13 Calculations			
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2011-12 Tax Levy	\$133,909,821	\$133,909,821
	(f Total * g)		
	i. Base Mills Subject to Index	150.3000	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	96.30000%	96.30000%
	k. Tax Levy Needed	\$133,786,859	\$133,786,859
	(Approx. Tax Levy * g)		
III.	l. 2012-13 Real Estate Tax Rate	150.3000	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	\$133,786,859	\$133,786,859
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$129,626,178
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$124,830,009
	(n * Est. Pct. Collection)		

Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$124,830,009

Amount of Tax Relief for Homestead Exclusions + \$4,160,681

Total Approx. Tax Revenue: \$128,990,690

Approx. Tax Levy for Tax Rate Calculation: \$133,786,859

Bucks

Total

Index Maximums

	p. Maximum Mills Based On Index (i * (1 + Index))	152.8551		
	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	\$136,061,236		\$136,061,236
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	\$1,522		
	Number of Homestead/Farmstead Properties	18,200		18,200
V.	Median Assessed Value of Homestead Properties			\$27,200

Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$124,830,009

Amount of Tax Relief for Homestead Exclusions + \$4,160,681

Total Approx. Tax Revenue: \$128,990,690

Approx. Tax Levy for Tax Rate Calculation: \$133,786,859

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,157,292	Lowering RE Tax Rate	\$0		\$4,157,292
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,389				\$3,389
Amount of Tax Relief from State/Local Sources					<u>\$4,160,681</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>
Bucks	890,132,130	150.3000	133,786,859			96.30000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	890,132,130		133,786,859	- 4,160,681	= 129,626,178	96.30000%	= 124,830,009

	<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	0.00%	0.00%	0	0
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,500,000	1,500,000
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			1,500,000	1,500,000

Total Act 511, Current Taxes				1,500,000
Act 511 Tax Limit	---	7,485,997,756	X	12
		Market Value		Mills
				89,831,973
				(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	73,129,332	
1200	Special Programs - Elementary/Secondary	30,478,333	
1300	Vocational Education	5,681,238	
1400	Other Instructional Programs - Elementary/Secondary	1,114,016	
1500	Nonpublic School Programs	5,000	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	110,407,919	
2000	Support Services		
2100	Support Services - Pupil Personnel	6,152,138	
2200	Support Services - Instructional Staff	3,175,116	
2300	Support Services - Administration	9,162,534	
2400	Support Services - Pupil Health	2,673,483	
2500	Support Services - Business	1,827,055	
2600	Operation & Maintenance of Plant Services	15,569,281	
2700	Student Transportation Services	8,575,556	
2800	Support Services - Central	2,346,775	
2900	Other Support Services	123,000	
	Total 2000 Support Services	49,604,938	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,134,631	
3300	Community Services	210,000	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,344,631	
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		161,357,488
5000	Other Expenditures and Financing Uses		
5100	Debt Service	13,534,512	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses		13,534,512
	Total Estimated Expenditures and Other Financing Uses		174,892,000
	Appropriation of Prior Year Fund Balance		2,800,000
	Total Appropriations		177,692,000
	Ending Committed, Assigned and Unassigned Fund Balance		10,590,709

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	48,828,252
200	Personnel Services-Employee Benefits	19,126,859
300	Purchased Professional & Technical Services	55,150
400	Purchased Property Services	282,957
500	Other Purchased Services	2,606,023
600	Supplies	2,055,706
700	Property	166,295
800	Other Objects	8,090
	Total Regular Programs - Elementary/Secondary	73,129,332
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,343,403
200	Personnel Services-Employee Benefits	6,039,927
300	Purchased Professional & Technical Services	7,157,319
400	Purchased Property Services	10,000
500	Other Purchased Services	2,878,499
600	Supplies	39,385
700	Property	9,600
800	Other Objects	200
	Total Special Programs - Elementary/Secondary	30,478,333
1300	Vocational Education	
100	Personnel Services-Salaries	1,473,587
200	Personnel Services-Employee Benefits	588,876
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	12,758
500	Other Purchased Services	3,554,438
600	Supplies	45,907
700	Property	5,222
800	Other Objects	450
	Total Vocational Education	5,681,238
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	699,173
200	Personnel Services-Employee Benefits	276,093
300	Purchased Professional & Technical Services	66,758
400	Purchased Property Services	0
500	Other Purchased Services	70,000
600	Supplies	1,992
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,114,016

<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	5,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	5,000
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		110,407,919

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	4,214,329
200	Personnel Services-Employee Benefits	1,666,277
300	Purchased Professional & Technical Services	61,000
400	Purchased Property Services	11,300
500	Other Purchased Services	3,675
600	Supplies	193,732
700	Property	1,100
800	Other Objects	725
	Total Support Services - Pupil Personnel	6,152,138
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,759,837
200	Personnel Services-Employee Benefits	696,029
300	Purchased Professional & Technical Services	13,290
400	Purchased Property Services	188,907
500	Other Purchased Services	75,580
600	Supplies	347,955
700	Property	90,260
800	Other Objects	3,258
	Total Support Services - Instructional Staff	3,175,116
2300	Support Services - Administration	
100	Personnel Services-Salaries	5,611,261
200	Personnel Services-Employee Benefits	2,324,278
300	Purchased Professional & Technical Services	702,512
400	Purchased Property Services	108,400
500	Other Purchased Services	51,276
600	Supplies	90,789
700	Property	8,170
800	Other Objects	265,848
	Total Support Services - Administration	9,162,534
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,410,871
200	Personnel Services-Employee Benefits	557,239
300	Purchased Professional & Technical Services	662,137
400	Purchased Property Services	2,550
500	Other Purchased Services	1,200
600	Supplies	33,080
700	Property	6,406
800	Other Objects	0
	Total Support Services - Pupil Health	2,673,483

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	1,072,309
200	Personnel Services-Employee Benefits	428,786
300	Purchased Professional & Technical Services	29,647
400	Purchased Property Services	128,300
500	Other Purchased Services	131,560
600	Supplies	32,459
700	Property	2,644
800	Other Objects	1,350
	Total Support Services - Business	1,827,055
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,656,036
200	Personnel Services-Employee Benefits	2,617,537
300	Purchased Professional & Technical Services	194,700
400	Purchased Property Services	621,689
500	Other Purchased Services	617,255
600	Supplies	4,861,844
700	Property	0
800	Other Objects	220
	Total Operation & Maintenance of Plant Services	15,569,281
2700	Student Transportation Services	
100	Personnel Services-Salaries	3,801,440
200	Personnel Services-Employee Benefits	1,472,446
300	Purchased Professional & Technical Services	76,000
400	Purchased Property Services	68,241
500	Other Purchased Services	1,728,878
600	Supplies	1,428,315
700	Property	0
800	Other Objects	236
	Total Student Transportation Services	8,575,556
2800	Support Services - Central	
100	Personnel Services-Salaries	1,415,649
200	Personnel Services-Employee Benefits	585,311
300	Purchased Professional & Technical Services	116,244
400	Purchased Property Services	49,366
500	Other Purchased Services	2,048
600	Supplies	163,007
700	Property	15,000
800	Other Objects	150
	Total Support Services - Central	2,346,775

<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	123,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	123,000	
	Total Support Services		49,604,938
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	653,418	
200	Personnel Services-Employee Benefits	132,662	
300	Purchased Professional & Technical Services	70,847	
400	Purchased Property Services	62,059	
500	Other Purchased Services	26,488	
600	Supplies	104,500	
700	Property	59,657	
800	Other Objects	25,000	
	Total Student Activities	1,134,631	

<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	210,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	210,000
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-Instructional Services	1,344,631
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	6,285,686
900	Other Uses of Funds	7,248,826
	Total Debt Service	13,534,512
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	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	0	
	Total Budgetary Reserve	0	
	Total Other Expenditures and Financing Uses	13,534,512	
TOTAL EXPENDITURES			<u>174,892,000</u>

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	28,000,000	26,000,000
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	0	0
Capital Projects Fund – Other	10,000,000	8,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	20,000	20,000
Agency Fund	800,000	800,000
Total Cash and Short-Term Investments	38,820,000	34,820,000
<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	38,820,000	34,820,000

	<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	0	0
Bonds Payable	153,475,000	157,230,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	2,700,000	2,700,000
Authority Lease Obligations	5,144,174	4,502,335
TOTAL LONG-TERM INDEBTEDNESS	161,319,174	164,432,335
<u>SHORT-TERM PAYABLES</u>		
General Fund	527,258	165,273
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	527,258	165,273
TOTAL INDEBTEDNESS	<u>161,846,432</u>	<u>164,597,608</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>PSERS, Capital Expenditures, Self Insurance Contingencies</i>	5,241,013
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Offset future millage increases</i>	5,349,696
Total Ending Fund Balance - Committed, Assigned, and Unassigned		10,590,709
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		10,590,709
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		589,013
Explanation:		