

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 1/24/2012



President of the Board - Original Signature Required

Date 1/24/12



Secretary of the Board - Original Signature Required

Date 1/24/12



Chief School Administrator - Original Signature Required

Date 1/24/12

Carol Pitts

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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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	3,200,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	6,470,000
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	9,670,000
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	65,797,848
7000 Revenue from State Sources	25,531,818
8000 Revenue from Federal Sources	1,851,598
9000 Other Financing Sources	110,000
Total Estimated Revenues And Other Financing Sources	93,291,264
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 102,961,264

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	54,402,596
6112	Interim Real Estate Taxes	478,258
6113	Public Utility Realty Tax	72,000
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	137,300
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	212,300
6150	Current Act 511 Taxes - Proportional Assessments	6,500,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,739,400
6500	Earnings on Investments	400,000
6700	Revenues from District Activities	215,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,086,494
6910	Rentals	180,000
6920	Contributions and Donations From Private Sources / Capital Contributions	10,000
6940	Tuition from Patrons	101,000
6960	Services Provided Other Local Governmental Units / LEAs	120,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	6,000
6990	Refunds and Other Miscellaneous Revenue	137,500
	REVENUE FROM LOCAL SOURCES	65,797,848

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	13,711,154
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	57,000
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	3,157,664
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)	2,950,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,020,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340	State Property Tax Reduction Allocation	0
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	1,733,000
7820	State Share of Retirement Contributions	2,768,000
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	25,531,818

<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	502,201
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	142,103
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)	1,177,294
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	30,000
REVENUE FROM FEDERAL SOURCES		1,851,598

<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	100,000
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	10,000
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	110,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		93,291,264

Act 1 Index (current): 2.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$54,410,104

\$0

\$54,410,104

\$56,679,518

Section 672.1 Method Choice:

(a)(1)

Berks

Montgomery

Total

2011-12 Data

a. Assessed Value	\$1,100,517,800	\$1,404,721,953	\$2,505,239,753
b. Real Estate Mills	21.8800	21.5000	

I. 2012-13 Data

c. 2010 STEB Market Value	\$1,455,589,945	\$1,908,454,638	\$3,364,044,583
d. Assessed Value	\$1,106,709,500	\$1,409,338,623	\$2,516,048,123
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2011-12 Calculations

f. 2011-12 Tax Levy (a * b)	\$24,079,329	\$30,201,522	\$54,280,851
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2012-13 Calculations

II. g. Percent of Total Market Value	43.26904%	56.73096%	100.00000%
h. Rebalanced 2011-12 Tax Levy (f Total * g)	\$23,486,803	\$30,794,048	\$54,280,851
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.8800	21.9218	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.99090%	96.00000%	95.99606%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$24,524,683	\$32,154,835	\$56,679,518

III. I. 2012-13 Real Estate Tax Rate

(k / d * 1000)	22.1600	22.8100	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$24,524,683	\$32,147,014	\$56,671,697
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$56,671,697
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$54,402,596

Act 1 Index (current): 2.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$54,410,104
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$54,410,104
Approx. Tax Levy for Tax Rate Calculation:	\$56,679,518

Section 672.1 Method Choice: (a)(1)

	Berks	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	22.3394	22.3821	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.4279	0.4279
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$24,723,226	\$31,543,958	\$56,267,184
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$603,056	\$603,056
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$578,934	\$578,934

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$0	\$0	
Number of Homestead/Farmstead Properties	0	0	0
V. Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 2.1%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$54,410,104
 Amount of Tax Relief for Homestead Exclusions + \$0
 Total Approx. Tax Revenue: \$54,410,104
 Approx. Tax Levy for Tax Rate Calculation: \$56,679,518

Section 672.1 Method Choice: (a)(1)

Berks

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$0

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
Berks	1,106,709,500	22.1600	24,524,683			95.99090%	
Montgomery	1,409,338,623	22.8100	32,147,014			96.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,516,048,123		56,671,697	0	= 56,671,697	95.99606%	= 54,402,596

6120 Per Capita Taxes, Section 679	Rate	Estimated Revenue
	5.00	137,300

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	137,300	137,300
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	75,000	75,000
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			212,300	212,300

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%	5,600,000	5,600,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	900,000	900,000
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			6,500,000	6,500,000

Total Act 511, Current Taxes

Act 511 Tax Limit	-->	3,364,044,583	X	12	40,368,535
		Market Value		Mills	(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	39,584,662	
1200	Special Programs - Elementary/Secondary	12,406,172	
1300	Vocational Education	1,657,904	
1400	Other Instructional Programs - Elementary/Secondary	487,296	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	18,441	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	54,154,475	
2000	Support Services		
2100	Support Services - Pupil Personnel	2,419,706	
2200	Support Services - Instructional Staff	3,751,248	
2300	Support Services - Administration	6,098,743	
2400	Support Services - Pupil Health	860,877	
2500	Support Services - Business	1,119,442	
2600	Operation & Maintenance of Plant Services	7,456,416	
2700	Student Transportation Services	5,634,206	
2800	Support Services - Central	1,679,694	
2900	Other Support Services	95,000	
	Total 2000 Support Services	29,115,332	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,133,534	
3300	Community Services	50,413	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,183,947	
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		84,453,754
5000	Other Expenditures and Financing Uses		
5100	Debt Service	5,937,510	
5200	Interfund Transfers - Out	1,000,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	1,900,000	
	Total Other Financing Uses		8,837,510
	Total Estimated Expenditures and Other Financing Uses		93,291,264
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		93,291,264
	Ending Committed, Assigned and Unassigned Fund Balance		9,670,000
	Total Appropriations and Ending Fund Balances		102,961,264

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	27,205,683
200	Personnel Services-Employee Benefits	10,380,751
300	Purchased Professional & Technical Services	23,500
400	Purchased Property Services	167,385
500	Other Purchased Services	1,106,165
600	Supplies	618,011
700	Property	83,167
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	39,584,662
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,700,075
200	Personnel Services-Employee Benefits	2,450,709
300	Purchased Professional & Technical Services	831,975
400	Purchased Property Services	37,350
500	Other Purchased Services	2,084,340
600	Supplies	207,423
700	Property	93,550
800	Other Objects	750
	Total Special Programs - Elementary/Secondary	12,406,172
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,657,904
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,657,904
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	143,198
200	Personnel Services-Employee Benefits	37,448
300	Purchased Professional & Technical Services	47,000
400	Purchased Property Services	0
500	Other Purchased Services	258,400
600	Supplies	1,250
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	487,296

<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	3,500
200	Personnel Services-Employee Benefits	2,641
300	Purchased Professional & Technical Services	7,000
400	Purchased Property Services	0
500	Other Purchased Services	5,300
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	18,441
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		54,154,475

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,742,998
200	Personnel Services-Employee Benefits	605,308
300	Purchased Professional & Technical Services	35,700
400	Purchased Property Services	3,000
500	Other Purchased Services	6,700
600	Supplies	24,800
700	Property	500
800	Other Objects	700
	Total Support Services - Pupil Personnel	2,419,706
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,123,242
200	Personnel Services-Employee Benefits	778,892
300	Purchased Professional & Technical Services	41,500
400	Purchased Property Services	49,800
500	Other Purchased Services	49,750
600	Supplies	633,925
700	Property	73,139
800	Other Objects	1,000
	Total Support Services - Instructional Staff	3,751,248
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,626,930
200	Personnel Services-Employee Benefits	1,234,108
300	Purchased Professional & Technical Services	955,000
400	Purchased Property Services	11,500
500	Other Purchased Services	155,605
600	Supplies	74,400
700	Property	4,500
800	Other Objects	36,700
	Total Support Services - Administration	6,098,743
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	643,289
200	Personnel Services-Employee Benefits	191,713
300	Purchased Professional & Technical Services	5,075
400	Purchased Property Services	1,250
500	Other Purchased Services	1,250
600	Supplies	13,300
700	Property	5,000
800	Other Objects	0
	Total Support Services - Pupil Health	860,877

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	607,852
200	Personnel Services-Employee Benefits	265,890
300	Purchased Professional & Technical Services	14,000
400	Purchased Property Services	75,000
500	Other Purchased Services	100,100
600	Supplies	38,600
700	Property	5,000
800	Other Objects	13,000
	Total Support Services - Business	1,119,442
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,055,658
200	Personnel Services-Employee Benefits	1,468,308
300	Purchased Professional & Technical Services	2,000
400	Purchased Property Services	527,450
500	Other Purchased Services	125,650
600	Supplies	2,175,050
700	Property	98,200
800	Other Objects	4,100
	Total Operation & Maintenance of Plant Services	7,456,416
2700	Student Transportation Services	
100	Personnel Services-Salaries	109,603
200	Personnel Services-Employee Benefits	41,702
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	12,260
500	Other Purchased Services	5,435,641
600	Supplies	6,300
700	Property	28,200
800	Other Objects	500
	Total Student Transportation Services	5,634,206
2800	Support Services - Central	
100	Personnel Services-Salaries	550,702
200	Personnel Services-Employee Benefits	296,796
300	Purchased Professional & Technical Services	46,620
400	Purchased Property Services	80,650
500	Other Purchased Services	273,822
600	Supplies	377,104
700	Property	53,000
800	Other Objects	1,000
	Total Support Services - Central	1,679,694

<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	95,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	95,000
	Total Support Services	29,115,332
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	704,358
200	Personnel Services-Employee Benefits	153,946
300	Purchased Professional & Technical Services	25,500
400	Purchased Property Services	28,500
500	Other Purchased Services	84,550
600	Supplies	76,800
700	Property	52,880
800	Other Objects	7,000
	Total Student Activities	1,133,534

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	28,700
200	Personnel Services-Employee Benefits	1,424
300	Purchased Professional & Technical Services	14,700
400	Purchased Property Services	0
500	Other Purchased Services	500
600	Supplies	4,839
700	Property	0
800	Other Objects	250
	Total Community Services	50,413
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	1,183,947
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	1,967,510
900	Other Uses of Funds	3,970,000
	Total Debt Service	5,937,510
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,000,000
	Total Interfund Transfers - Out	1,000,000

<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	1,900,000
	Total Budgetary Reserve	1,900,000
	Total Other Expenditures and Financing Uses	8,837,510
TOTAL EXPENDITURES		93,291,264

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	14,000,000	15,500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	5,000	5,000
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	2,260,000	2,260,000
Debt Service Fund	2,330,000	3,000,000
Enterprise Fund (Food Service, Child Care)	200,000	200,000
Internal Service Fund	1,770,000	2,460,000
Fiduciary Trust Fund (Investment, Pension)	50,000	50,000
Agency Fund	450,000	450,000
Total Cash and Short-Term Investments	21,065,000	23,925,000
<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	940,000	940,000
Debt Service Fund	2,075,000	1,410,000
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	1,760,000	1,070,000
Fiduciary Trust Fund (Investment, Pension)	13,000	13,000
Agency Fund	0	0
Total Long-Term Investments	4,788,000	3,433,000
TOTAL CASH AND INVESTMENTS	25,853,000	27,358,000

	<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	36,470,000	32,500,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	150,000	150,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	36,620,000	32,650,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	500,000	500,000
Other Funds	9,000,000	9,000,000
TOTAL SHORT-TERM PAYABLES	9,500,000	9,500,000
TOTAL INDEBTEDNESS	<u>46,120,000</u>	<u>42,150,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Amount committed to meet future PSERS increases</i>	3,200,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Fund Balance required to meet one month's operating expenses</i>	6,470,000
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	9,670,000
5900	Budgetary Reserve <i>Explanation: Estimated amount for unforeseen expenditures or emergencies.</i>	1,900,000
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	11,570,000
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0