

Hempfield School District

Final Budget

2012 - 2013

This document contains a summary of the Final Budget for the 2012 – 2013 School Year as well as the required PDE-2028 budget form. The Proposed Final Budget documents have been available on the website and in print form in the District Office, and the budget has been properly advertised.

This budget includes projected Revenues of \$101,183,625 and Expenditures of \$103,555,904. This budget includes fund transfers from Debt Service of \$1 million, a transfer from the Retirement Benefit Reserve of \$300,000, a transfer from Day Care operations of \$80,000, and proposed use of Fund Balance of \$992,279. The millage rate for 2012 – 2013 shall be 18.631 mills, an increase of 2.0% over the 2011 – 2012 millage, as allowed by the Index. Note that the district has been approved for exceptions that would have allowed an increase up to 3.45%, but this budget does not utilize the approved exceptions. Approval of the budget took place on June 12, 2012.

Hempfield School District
2012-2013 FINAL BUDGET (for adoption 6-12-2012)

REVENUE

Local Revenue

Real Estate Tax (includes Current RE Tax w/2.0% increase in millage rate)	\$ 64,778,554	
Public Utility Taxes	92,000	
Earned Income Tax	5,550,000	
Transfer Tax	945,000	
Interest on Investments	125,000	
Fed & Local Rev Pass Through	1,546,743	
Rentals & Tuition	754,000	
Extracurricular Programs and Student fees	202,700	
Misc.	204,000	
Total Local Revenue	<u>74,197,997</u>	\$ 74,197,997

State Revenue 25,105,628

Federal Revenue (includes Keystones to Opportunity grant - new) 1,880,000

TOTAL REVENUE **\$ 101,183,625**

Operating transfer from Day Care (profits from expanded Hildebrandt program) 80,000

Transfer from Debt Service if variable rates higher than anticipated 600,000

Planned transfer from Debt Service Reserve 400,000

Planned transfer from Retirement Reserve 300,000

USE OF FUND BALANCE TO BALANCE THE BUDGET (if budgetary reserve needed) **992,279**

\$ 103,555,904

EXPENDITURES

Instructional

Regular Instruction	\$ 47,615,281	
Special Education	12,532,957	
Vocational Education	1,503,123	
Other Instructional Programs	635,782	
Pre-K Pass Through Funds (KtO grant)	206,437	
Total Instructional	<u>62,493,580</u>	\$ 62,493,580

Support

Pupil Personnel	\$ 3,639,545	
Library Services and Staff Development	2,157,825	
Administration	4,752,385	
Pupil Health	1,001,634	
Business	1,141,262	
Maintenance and Custodial Services	7,838,612	
Transportation	5,229,872	
Technology/Central Services/Public Relations	2,383,078	
Other Support Services	56,000	
Total Support	<u>28,200,213</u>	\$ 28,200,213

Non-instructional Services

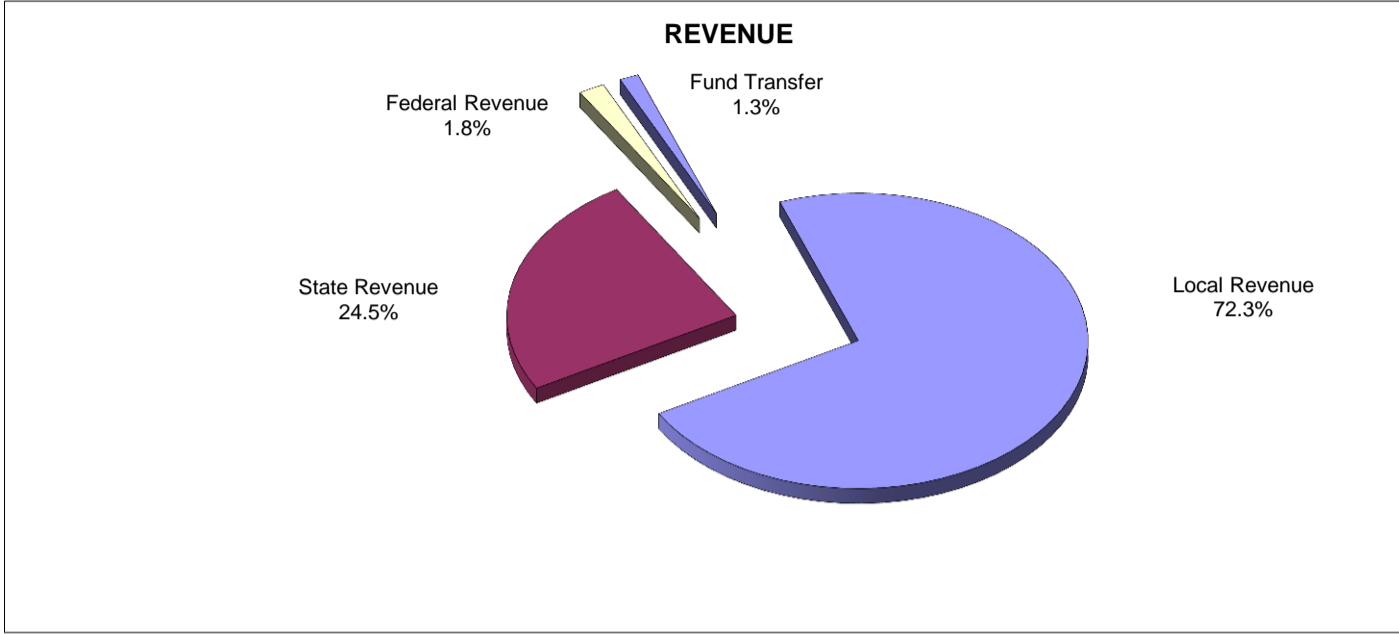
Athletic Programs \$ 1,279,580

Other Financial Uses

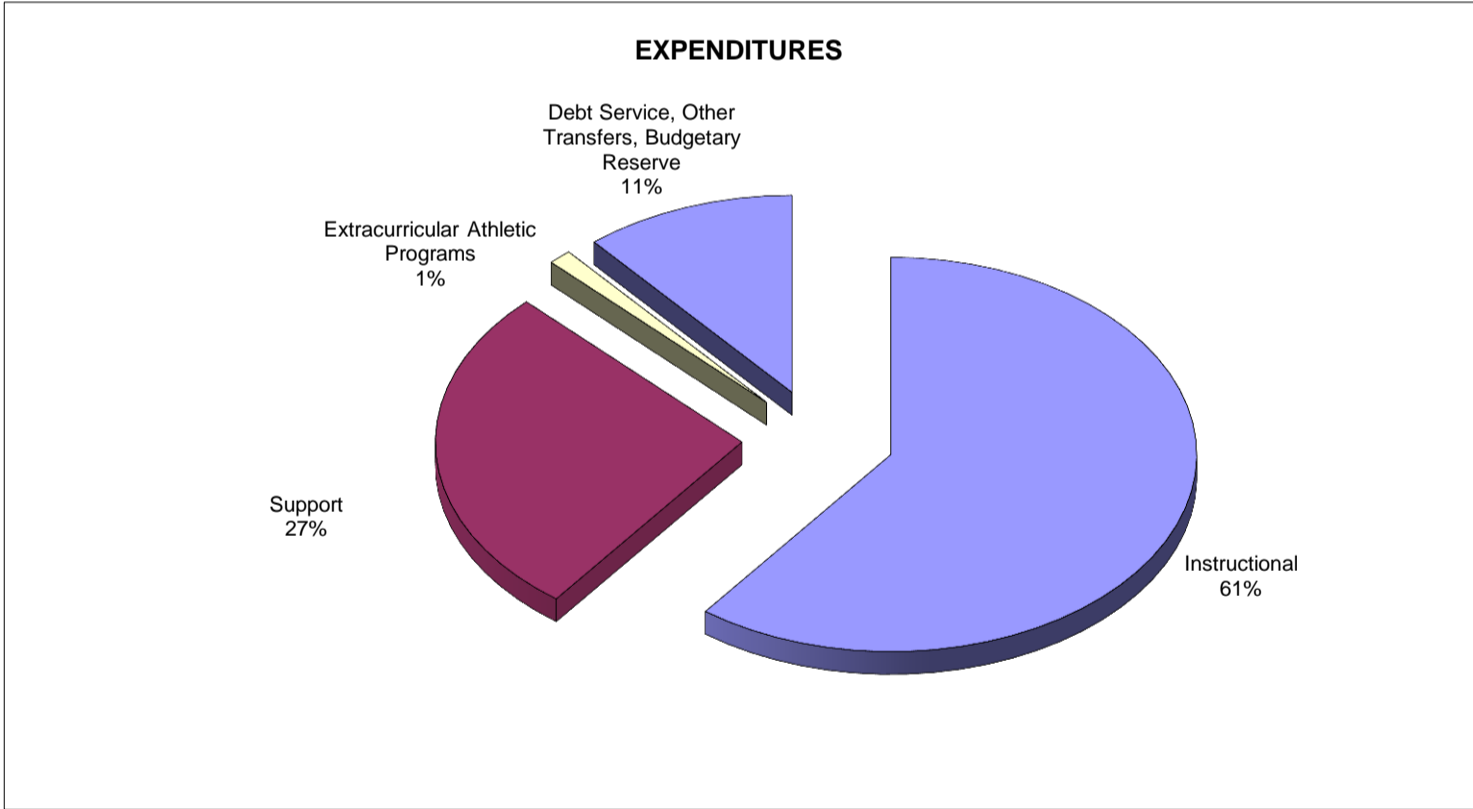
Debt Service	\$ 9,872,531	
Student Activities Transfer	310,000	
Capital Reserve Transfer	400,000	
Internal Medical Reserve Transfer (none planned)	-	
Budgetary Reserve	1,000,000	
Total Other Uses	<u>11,582,531</u>	\$ 11,582,531

TOTAL EXPENDITURES **\$ 103,555,904**

BASED ON REAL ESTATE TAX LEVY OF **18.631 MILLS**



REVENUE			
	Local Revenue	\$	74,197,997
	State Revenue		25,105,628
	Federal Revenue		1,880,000
	Fund Transfer		1,380,000
	TOTAL REVENUE	\$	102,563,625



EXPENDITURES			
	Instructional	\$	62,493,580
	Support		28,200,213
	Extracurricular Athletic Programs		1,279,580
	Debt Service, Other Transfers, Budgetary Reserve		11,582,531
	TOTAL EXPENDITURES	\$	103,555,904

LEA Name: Hempfield SD

Class: 2

AUN Number: 113363103

County: Lancaster

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: 6/12/2012

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mary Lynne Kniley
Contact Person

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Telephone

Extension

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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	3,500,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	5,100,000
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	8,600,000
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	74,195,997
7000 Revenue from State Sources	25,105,628
8000 Revenue from Federal Sources	1,880,000
9000 Other Financing Sources	1,382,000
Total Estimated Revenues And Other Financing Sources	102,563,625
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 111,163,625

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	63,721,842
6112	Interim Real Estate Taxes	316,712
6113	Public Utility Realty Tax	92,000
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	6,495,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	740,000
6500	Earnings on Investments	125,000
6700	Revenues from District Activities	202,700
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,546,743
6910	Rentals	325,000
6920	Contributions and Donations From Private Sources / Capital Contributions	35,000
6940	Tuition from Patrons	121,500
6960	Services Provided Other Local Governmental Units / LEAs	282,500
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	192,000
	REVENUE FROM LOCAL SOURCES	74,195,997

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	11,871,419
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	65,000
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	3,338,898
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)	1,725,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,269,576
7330	Health Services (Medical, Dental, Nurse, Act 25)	133,000
7340	State Property Tax Reduction Allocation	1,626,189
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	255,000
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	1,844,147
7820	State Share of Retirement Contributions	2,977,399
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		25,105,628

<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	1,500,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	180,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	60,000
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
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	140,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		1,880,000

<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	1,000,000
9350	Enterprise Fund Transfers	80,000
9360	Internal Service Fund Transfers	300,000
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	2,000
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	1,382,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		102,563,625

Act 1 Index (current): 2.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$63,721,842
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,630,901</u>
Total Approx. Tax Revenue:	\$65,352,743
Approx. Tax Levy for Tax Rate Calculation:	\$66,919,674
	Lancaster

		Total
<hr/>		
2011-12 Data		
a. Assessed Value	\$3,589,005,000	\$3,589,005,000
b. Real Estate Mills	18.2660	
I. 2012-13 Data		
c. 2010 STEB Market Value	\$3,697,526,191	\$3,697,526,191
d. Assessed Value	\$3,591,845,500	\$3,591,845,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2011-12 Calculations		
f. 2011-12 Tax Levy	\$65,556,765	\$65,556,765
(a * b)		
2012-13 Calculations		
ii. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2011-12 Tax Levy	\$65,556,765	\$65,556,765
(f Total * g)		
i. Base Mills Subject to Index	18.2660	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.60000%	97.60000%
k. Tax Levy Needed	\$66,919,674	\$66,919,674
(Approx. Tax Levy * g)		
iii. I. 2012-13 Real Estate Tax Rate	18.6310	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$66,919,674	\$66,919,674
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$65,288,773
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$63,721,842
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 2.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$63,721,842
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,630,901</u>
Total Approx. Tax Revenue:	\$65,352,743
Approx. Tax Levy for Tax Rate Calculation:	\$66,919,674
	Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	18.6313	
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	\$66,920,751	\$66,920,751
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	\$6,685	
Number of Homestead/Farmstead Properties	13,096	13,096
V. Median Assessed Value of Homestead Properties		\$146,700

Act 1 Index (current): 2.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$63,721,842
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,630,901</u>
Total Approx. Tax Revenue:	\$65,352,743
Approx. Tax Levy for Tax Rate Calculation:	\$66,919,674
	Lancaster

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,626,189	Lowering RE Tax Rate	\$0	\$1,626,189
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,712			<u>\$4,712</u>
Amount of Tax Relief from State/Local Sources				<u>\$1,630,901</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	3,591,845,500	18.6310	66,919,674			97.60000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	3,591,845,500		66,919,674	- 1,630,901	= 65,288,773	97.60000%	= 63,721,842

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

<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	\$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>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%	5,550,000	5,550,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	945,000	945,000
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			6,495,000	6,495,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	3,697,526,191	X	12	44,370,314
		Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2012-2013 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Hempfield SD	Lancaster	113363103

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2012-2013 (compared to 2011-2012) ? Yes No

If yes, see information below, taken from the 2012-2013 General Fund Budget.

Total Budgeted Expenditures	\$103,555,904.00
Ending Unassigned Fund Balance	\$4,107,721.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2012

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

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	47,615,281	
1200	Special Programs - Elementary/Secondary	12,532,957	
1300	Vocational Education	1,503,123	
1400	Other Instructional Programs - Elementary/Secondary	630,032	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	5,750	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	206,437	
	Total 1000 Instruction	62,493,580	
2000	Support Services		
2100	Support Services - Pupil Personnel	3,639,545	
2200	Support Services - Instructional Staff	2,157,825	
2300	Support Services - Administration	4,752,385	
2400	Support Services - Pupil Health	1,001,634	
2500	Support Services - Business	1,141,262	
2600	Operation & Maintenance of Plant Services	7,838,612	
2700	Student Transportation Services	5,229,872	
2800	Support Services - Central	2,383,078	
2900	Other Support Services	56,000	
	Total 2000 Support Services	28,200,213	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,279,580	
3300	Community Services	0	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,279,580	
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		91,973,373
5000	Other Expenditures and Financing Uses		
5100	Debt Service	0	
5200	Interfund Transfers - Out	10,582,531	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	1,000,000	
	Total Other Financing Uses		11,582,531
	Total Estimated Expenditures and Other Financing Uses		103,555,904
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		103,555,904
	Ending Committed, Assigned and Unassigned Fund Balance		7,607,721
	Total Appropriations and Ending Fund Balances		111,163,625

Function-Object **Description**

Amounts

1000 INSTRUCTION

1100	Regular Programs - Elementary/Secondary	30,840,330
100	Personnel Services-Salaries	13,861,938
200	Personnel Services-Employee Benefits	13,650
300	Purchased Professional & Technical Services	46,933
400	Purchased Property Services	1,277,550
500	Other Purchased Services	1,481,692
600	Supplies	89,800
700	Property	3,388
800	Other Objects	
	Total Regular Programs - Elementary/Secondary	<u>47,615,281</u>
1200	Special Programs - Elementary/Secondary	5,690,130
100	Personnel Services-Salaries	2,869,409
200	Personnel Services-Employee Benefits	3,441,568
300	Purchased Professional & Technical Services	2,000
400	Purchased Property Services	343,700
500	Other Purchased Services	42,950
600	Supplies	142,000
700	Property	1,200
800	Other Objects	
	Total Special Programs - Elementary/Secondary	<u>12,532,957</u>
1300	Vocational Education	0
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	311,123
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,045,000
500	Other Purchased Services	0
600	Supplies	0
700	Property	147,000
800	Other Objects	
	Total Vocational Education	<u>1,503,123</u>
1400	Other Instructional Programs - Elementary/Secondary	268,533
100	Personnel Services-Salaries	129,499
200	Personnel Services-Employee Benefits	185,700
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	32,800
500	Other Purchased Services	9,000
600	Supplies	4,500
700	Property	0
800	Other Objects	
	Total Other Instructional Programs - Elementary/Secondary	<u>630,032</u>

<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	2,500
200	Personnel Services-Employee Benefits	250
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	5,750
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	206,437
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	206,437
Total Instruction		62,493,580

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,481,336
200	Personnel Services-Employee Benefits	1,093,929
300	Purchased Professional & Technical Services	25,700
400	Purchased Property Services	320
500	Other Purchased Services	9,700
600	Supplies	25,410
700	Property	0
800	Other Objects	3,150
	Total Support Services - Pupil Personnel	3,639,545
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,363,591
200	Personnel Services-Employee Benefits	475,414
300	Purchased Professional & Technical Services	78,000
400	Purchased Property Services	7,225
500	Other Purchased Services	7,520
600	Supplies	203,680
700	Property	20,000
800	Other Objects	2,395
	Total Support Services - Instructional Staff	2,157,825
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,808,340
200	Personnel Services-Employee Benefits	1,450,670
300	Purchased Professional & Technical Services	321,000
400	Purchased Property Services	0
500	Other Purchased Services	73,500
600	Supplies	32,600
700	Property	0
800	Other Objects	66,275
	Total Support Services - Administration	4,752,385
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	670,698
200	Personnel Services-Employee Benefits	301,936
300	Purchased Professional & Technical Services	10,700
400	Purchased Property Services	0
500	Other Purchased Services	2,350
600	Supplies	15,300
700	Property	0
800	Other Objects	650
	Total Support Services - Pupil Health	1,001,634

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	703,184
200	Personnel Services-Employee Benefits	291,328
300	Purchased Professional & Technical Services	86,000
400	Purchased Property Services	6,000
500	Other Purchased Services	18,250
600	Supplies	28,500
700	Property	0
800	Other Objects	8,000
	Total Support Services - Business	1,141,262
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,544,640
200	Personnel Services-Employee Benefits	1,367,323
300	Purchased Professional & Technical Services	130,000
400	Purchased Property Services	2,302,600
500	Other Purchased Services	297,000
600	Supplies	1,155,004
700	Property	34,995
800	Other Objects	7,050
	Total Operation & Maintenance of Plant Services	7,838,612
2700	Student Transportation Services	
100	Personnel Services-Salaries	114,530
200	Personnel Services-Employee Benefits	35,901
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	400
500	Other Purchased Services	5,075,291
600	Supplies	750
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	5,229,872
2800	Support Services - Central	
100	Personnel Services-Salaries	850,977
200	Personnel Services-Employee Benefits	398,301
300	Purchased Professional & Technical Services	43,100
400	Purchased Property Services	154,500
500	Other Purchased Services	154,750
600	Supplies	385,100
700	Property	395,000
800	Other Objects	1,350
	Total Support Services - Central	2,383,078

<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	56,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	56,000	
	Total Support Services		28,200,213
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	778,256	
200	Personnel Services-Employee Benefits	201,368	
300	Purchased Professional & Technical Services	118,930	
400	Purchased Property Services	0	
500	Other Purchased Services	85,686	
600	Supplies	76,900	
700	Property	0	
800	Other Objects	18,440	
	Total Student Activities	1,279,580	

<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	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	1,279,580
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	0
900	Other Uses of Funds	0
	Total Debt Service	0
5200	Interfund Transfers - Out	
900	Other Uses of Funds	10,582,531
	Total Interfund Transfers - Out	10,582,531

<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	1,000,000	
	Total Budgetary Reserve	1,000,000	
	Total Other Expenditures and Financing Uses		11,582,531
TOTAL EXPENDITURES			103,555,904

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	15,000,000	14,000,000
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	1,750,000	1,500,000
Capital Projects Fund – Other	26,000,000	2,000,000
Debt Service Fund	4,840,000	4,240,000
Enterprise Fund (Food Service, Child Care)	100,000	75,000
Internal Service Fund	5,880,000	5,580,000
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	53,570,000	27,395,000
<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	53,570,000	27,395,000

LONG-TERM INDEBTEDNESS

06/30/2012 Estimate

06/30/2013 Projection

Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	2,300,000	2,550,000
Bonds Payable	116,000,000	120,000,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	3,135,000	3,225,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	121,435,000	125,775,000

SHORT-TERM PAYABLES

General Fund	10,000,000	11,000,000
Other Funds	1,200,000	1,500,000
TOTAL SHORT-TERM PAYABLES	11,200,000	12,500,000

TOTAL INDEBTEDNESS

132,635,000

138,275,000

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Obligations for OPEB, debt service, and medical costs for Early Retirement Incentives</i>	3,500,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>This balance is retained to maintain cash reserves necessary for cash flow at the beginning of the fiscal year, and prudent management of district resources</i>	4,107,721
Total Ending Fund Balance - Committed, Assigned, and Unassigned		7,607,721
5900	Budgetary Reserve Explanation: <i>We maintain a Budgetary Reserve line item to handle unanticipated emergencies or uncontrollable costs, especially special education mandatory services, that may not be anticipated in the annual budget.</i>	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		8,607,721
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0