

**PRELIMINARY GENERAL FUND BUDGET (ACT 1 BUDGET)  
FOR FISCAL YEAR 2012-2013  
PDE-2028  
EXECUTIVE SUMMARY**

Attached is the PDE-2028 Preliminary General Fund Budget (Act 1 Budget) for the fiscal year 2012-2013 that includes a 1.647 mill increase and the elimination of 14 positions. The Preliminary Budget was developed and is being presented in accordance with the guidelines established under Act 1 of 2006 and the current guidance provided by the PDE.

Please be clear that this is a working document and is in no way an indication of final millage rates that may be levied to support operations of the District. The necessity for and approval of a balanced Preliminary Budget at this time is a procedural requirement under the provisions of Act 1 that allows the District to seek referendum exceptions (pension, special education and debt service) to the Act 1 Index. Filing for referendum exceptions will maximize the District's financial flexibility as the Board and District work through the budget process.

Furthermore, the analysis and development of the budget that continues to provide for all student programs and initiatives is just beginning. Final adoption of the budget will not occur until June 2012. All budget deliberations with the Board are open to the public and your comments are welcome.

As stated previously, the attached Preliminary Budget (Act 1 Budget) is in the extreme early stages of development and many of the details required to complete the budget are unknown at this time. For example, professional retirements, insurance rates for health and liability coverage, updated real estate assessment values, and state subsidy estimates are just a few examples of critical information that will be obtained in the coming months to better define budgetary needs. In addition, the District will be analyzing budget submissions to present areas where expenses can be reduced. The District will continue to work through the challenges of the budget and keep the Board and Community informed of changes, options and projections. We will be working closely with Board to ensure that the Final Budget is a responsible spending plan for the students and taxpayers of the Upper St. Clair School District.

Questions or comments regarding the Preliminary General Fund Budget (Act 1 Budget) may be sent to Frosina Cordisco, Board Secretary, at 1820 McLaughlin Run Road, Pittsburgh, PA 15241 or email to [fcordisco@uscscd.k12.pa.us](mailto:fcordisco@uscscd.k12.pa.us).

Respectfully submitted,

Dr. Patrick O'Toole  
Superintendent

Ms. Frosina C. Cordisco  
Director of Business & Finance  
Board Secretary

# Upper St. Clair School District

## Preliminary Budget

### 2012-13 General Fund Budget – PDE 2028

January 23, 2012

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: 1/23/2012

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

\_\_\_\_\_  
Date 1/24/2012

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

\_\_\_\_\_  
Date 1/24/2012

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

\_\_\_\_\_  
Date 1/24/2012

Frosina Cordisco  
Contact Person

\_\_\_\_\_  
Telephone (412) 833-1600 Extension 2054

fcordisco@uscscd.k12.pa.us  
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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	802,000
3 Estimated Beginning Fund Balance - Unassigned	3,284,271
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>4,086,271</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	49,929,809
7000 Revenue from State Sources	10,429,802
8000 Revenue from Federal Sources	2,630,376
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>62,989,987</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>67,076,258</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	42,097,880
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	71,581
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	5,571,824
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	916,000
6500	Earnings on Investments	102,500
6700	Revenues from District Activities	169,125
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	275,110
6920	Contributions and Donations From Private Sources / Capital Contributions	105,063
6940	Tuition from Patrons	56,103
6960	Services Provided Other Local Governmental Units / LEAs	307,500
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	257,123
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>49,929,809</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	3,967,089
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	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	1,751,309
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)	850,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	470,633
7330	Health Services (Medical, Dental, Nurse, Act 25)	87,000
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	1,224,005
7820	State Share of Retirement Contributions	1,977,608
7900	Revenue for Technology	102,158
<b>REVENUE FROM STATE SOURCES</b>		<b>10,429,802</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	668,586
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	87,845
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	86,924
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	12,300
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	1,134,096
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	640,625
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>2,630,376</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>62,989,987</b>



Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$42,097,880
Amount of Tax Relief for Homestead Exclusions +	<u>\$0</u>
<b>Total Approx. Tax Revenue:</b>	<b>\$42,097,880</b>
Approx. Tax Levy for Tax Rate Calculation:	\$43,399,876
	<b>Allegheny</b>

		Total
<hr/>		
<b>2011-12 Data</b>		
a. Assessed Value	\$1,685,628,470	\$1,685,628,470
b. Real Estate Mills	24.1000	
<b>I. 2012-13 Data</b>		
c. 2010 STEB Market Value	\$1,592,434,015	\$1,592,434,015
d. Assessed Value	\$1,685,628,470	\$1,685,628,470
e. Assessed Value of New Constr/ Renov	\$0	\$0
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<b>2011-12 Calculations</b>		
f. 2011-12 Tax Levy (a * b)	\$40,623,646	\$40,623,646
<b>2012-13 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2011-12 Tax Levy (f Total * g)	\$40,623,646	\$40,623,646
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	24.1000	
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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$43,399,876	\$43,399,876
III. <b>I. 2012-13 Real Estate Tax Rate</b> (k / d * 1000)	<b>25.7470</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$43,399,876	\$43,399,876
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$43,399,876
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$42,097,880

Act 1 Index (current): 1.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,097,880
Amount of Tax Relief for Homestead Exclusions +	<u>\$0</u>
Total Approx. Tax Revenue:	\$42,097,880
Approx. Tax Levy for Tax Rate Calculation:	\$43,399,876
	Allegheny

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	24.5097	
q. Mills In Excess of Index if (l > p), (l - p)	1.2373	1.2373
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$41,314,248	\$41,314,248
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$2,085,628	\$2,085,628
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,023,059	\$2,023,059

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<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties	0	0
V. Median Assessed Value of Homestead Properties		\$0

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Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$42,097,880

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$42,097,880

Approx. Tax Levy for Tax Rate Calculation: \$43,399,876

Allegheny

Total

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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				<u>\$0</u>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,685,628,470	25.7470	43,399,876			97.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>1,685,628,470</b>		<b>43,399,876</b>	<b>0</b>	<b>= 43,399,876</b>	<b>97.00000%</b>	<b>= 42,097,880</b>

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

6140 Current Act 511 Taxes - Flat Rate Assessments

	<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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>0</b>	<b>0</b>

6150 Current Act 511 Taxes - Proportional Assessments

	<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%	981,114,800	4,905,574
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	92,250,000	461,250
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	0.0015	0	136,666.667	205,000
6159 Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>1,210,031,467</b>	<b>5,571,824</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	1,592,434,015	X	12	19,109,208
		Market Value		Mills	(511 Limit)



<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	26,108,058	
1200	Special Programs - Elementary/Secondary	7,867,919	
1300	Vocational Education	133,533	
1400	Other Instructional Programs - Elementary/Secondary	185,602	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>34,295,112</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,930,805	
2200	Support Services - Instructional Staff	3,090,753	
2300	Support Services - Administration	3,640,933	
2400	Support Services - Pupil Health	599,792	
2500	Support Services - Business	755,588	
2600	Operation & Maintenance of Plant Services	6,761,755	
2700	Student Transportation Services	3,402,232	
2800	Support Services - Central	395,277	
2900	Other Support Services	278,897	
	<b>Total 2000 Support Services</b>	<b>20,856,032</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,007,574	
3300	Community Services	0	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,007,574</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>56,158,718</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	6,685,193	
5200	Interfund Transfers - Out	340,505	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	200,000	
	<b>Total Other Financing Uses</b>		<b>7,225,698</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>63,384,416</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>63,384,416</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>3,691,842</b>
	<b>Total Appropriations and Ending Fund Balances</b>		<b>67,076,258</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	17,442,401
200	Personnel Services-Employee Benefits	7,519,117
300	Purchased Professional & Technical Services	112,909
400	Purchased Property Services	39,247
500	Other Purchased Services	183,228
600	Supplies	686,951
700	Property	15,581
800	Other Objects	108,624
	Total Regular Programs - Elementary/Secondary	26,108,058
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,926,666
200	Personnel Services-Employee Benefits	1,901,071
300	Purchased Professional & Technical Services	1,596,728
400	Purchased Property Services	0
500	Other Purchased Services	335,624
600	Supplies	40,436
700	Property	0
800	Other Objects	67,394
	Total Special Programs - Elementary/Secondary	7,867,919
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	133,533
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	133,533
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	134,995
200	Personnel Services-Employee Benefits	37,714
300	Purchased Professional & Technical Services	12,482
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	308
700	Property	0
800	Other Objects	103
	Total Other Instructional Programs - Elementary/Secondary	185,602

<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
	<b>Total Nonpublic School Programs</b>	<b>0</b>
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
	<b>Total Adult Education Programs</b>	<b>0</b>
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	<b>Total Higher Education Programs</b>	<b>0</b>
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
	<b>Total Pre-Kindergarten</b>	<b>0</b>
<b>Total Instruction</b>		<b>34,295,112</b>



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,260,507
200	Personnel Services-Employee Benefits	530,000
300	Purchased Professional & Technical Services	84,563
400	Purchased Property Services	0
500	Other Purchased Services	9,661
600	Supplies	44,690
700	Property	666
800	Other Objects	718
	Total Support Services - Pupil Personnel	1,930,805
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,426,323
200	Personnel Services-Employee Benefits	574,099
300	Purchased Professional & Technical Services	78,413
400	Purchased Property Services	107,830
500	Other Purchased Services	31,160
600	Supplies	305,013
700	Property	561,128
800	Other Objects	6,787
	Total Support Services - Instructional Staff	3,090,753
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,154,494
200	Personnel Services-Employee Benefits	817,341
300	Purchased Professional & Technical Services	456,125
400	Purchased Property Services	0
500	Other Purchased Services	90,475
600	Supplies	46,463
700	Property	10,250
800	Other Objects	65,785
	Total Support Services - Administration	3,640,933
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	405,820
200	Personnel Services-Employee Benefits	173,328
300	Purchased Professional & Technical Services	7,893
400	Purchased Property Services	820
500	Other Purchased Services	1,025
600	Supplies	10,906
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	599,792

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	345,357
200	Personnel Services-Employee Benefits	140,159
300	Purchased Professional & Technical Services	93,480
400	Purchased Property Services	137,800
500	Other Purchased Services	34,338
600	Supplies	3,075
700	Property	0
800	Other Objects	1,379
	Total Support Services - Business	755,588
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,624,057
200	Personnel Services-Employee Benefits	1,126,768
300	Purchased Professional & Technical Services	1,233,890
400	Purchased Property Services	1,080,658
500	Other Purchased Services	394,149
600	Supplies	302,233
700	Property	0
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	6,761,755
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,294,447
200	Personnel Services-Employee Benefits	326,390
300	Purchased Professional & Technical Services	154,775
400	Purchased Property Services	217,757
500	Other Purchased Services	888,675
600	Supplies	432,243
700	Property	87,330
800	Other Objects	615
	Total Student Transportation Services	3,402,232
2800	Support Services - Central	
100	Personnel Services-Salaries	250,407
200	Personnel Services-Employee Benefits	114,530
300	Purchased Professional & Technical Services	6,150
400	Purchased Property Services	0
500	Other Purchased Services	14,350
600	Supplies	9,225
700	Property	0
800	Other Objects	615
	Total Support Services - Central	395,277

<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	73,897
600	Supplies	0
700	Property	0
800	Other Objects	205,000
	Total Other Support Services	278,897
	<b>Total Support Services</b>	<b>20,856,032</b>
3000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
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	734,650
200	Personnel Services-Employee Benefits	182,793
300	Purchased Professional & Technical Services	45,100
400	Purchased Property Services	5,125
500	Other Purchased Services	4,100
600	Supplies	7,752
700	Property	3,864
800	Other Objects	24,190
	Total Student Activities	1,007,574

<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
	<b>Total Operation of Non-instructional Services</b>	<b>1,007,574</b>
4000	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
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
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	5,849,743
900	Other Uses of Funds	835,450
	Total Debt Service	6,685,193
5200	Interfund Transfers - Out	
900	Other Uses of Funds	340,505
	Total Interfund Transfers - Out	340,505

<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	200,000
	Total Budgetary Reserve	200,000
	<b>Total Other Expenditures and Financing Uses</b>	<b>7,225,698</b>
<b>TOTAL EXPENDITURES</b>		<b>63,384,416</b>

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	6,600,000	6,200,000
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	70,200	70,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	420,000	440,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	11,000	11,000
<b>Total Cash and Short-Term Investments</b>	<b>7,101,200</b>	<b>6,721,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>7,101,200</b>	<b>6,721,000</b>

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	0	0
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	0	0
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	7,000,000	7,000,000
Other Funds	75,000	75,000
TOTAL SHORT-TERM PAYABLES	7,075,000	7,075,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>7,075,000</u></b>	<b><u>7,075,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Assigned to PSERS obligations</i>	400,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: The fund balance that is neither committed or assigned</i>	3,291,842
	<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>3,691,842</b>
5900	<b>Budgetary Reserve</b> <i>Explanation: Amount of budget reserved for unforeseen expenses</i>	<b>200,000</b>
	<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>3,891,842</b>
	<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>	<b>0</b>