

LEA Name: West Chester Area SD

Class: 2

AUN Number: 124159002

County: Chester

**PDE-2028 - PRELIMINARY GENERAL FUND BUDGET**  
**Fiscal Year 07/01/2011 - 06/30/2012**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 4/25/2011

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
John T. Scully  
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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>
<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	1,200,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	13,194,200
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>14,394,200</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	172,915,760
7000 Revenue from State Sources	23,905,903
8000 Revenue from Federal Sources	2,968,069
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>199,789,732</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>214,183,932</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	146,339,633
6112	Interim Real Estate Taxes	1,105,356
6113	Public Utility Realty Tax	145,000
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	19,263,700
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	3,419,900
6500	Earnings on Investments	161,900
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,304,200
6910	Rentals	641,571
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	534,500
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	0
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>172,915,760</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	6,645,520
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	45,000
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	5,028,002
7272	Early Intervention	0
7280	Adult Literacy	6,360
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)	4,503,800
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,156,789
7330	Health Services (Medical, Dental, Nurse, Act 25)	273,900
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
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	2,264,032
7820	State Share of Retirement Contributions	3,982,500
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>23,905,903</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	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	1,856,200
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	337,800
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	74,607
8517	NCLB, Title IV - 21st Century Schools	23,544
8518	NCLB, Title V -- Promotg. Informed Parental Choice & Innov. Programs	20,820
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	25,098
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)	529,800
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	100,200
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>2,968,069</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>199,789,732</b>

Act 1 Index (current): 1.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$146,350,000
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$146,350,000
Approx. Tax Levy for Tax Rate Calculation:	\$151,658,031

Section 672.1 Method Choice: (a)(1)

	Chester	Delaware	Total
<b>2010-11 Data</b>			
a. Assessed Value	\$7,633,129,000	\$637,528,000	\$8,270,657,000
b. Real Estate Mills	18.3600	14.2500	
<b>I. 2011-12 Data</b>			
c. 2009 STEB Market Value	\$10,480,758,200	\$671,017,800	\$11,151,776,000
d. Assessed Value	\$7,593,129,000	\$627,528,000	\$8,220,657,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2010-11 Calculations</b>			
f. 2010-11 Tax Levy (a * b)	\$140,144,248	\$9,084,774	\$149,229,022
<b>2011-12 Calculations</b>			
ii. g. Percent of Total Market Value	93.98286%	6.01714%	100.00000%
h. Rebalanced 2010-11 Tax Levy (f Total * g)	\$140,249,703	\$8,979,319	\$149,229,022
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	18.3738	14.2500	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$142,532,555	\$9,125,476	\$151,658,031
iii. l. 2011-12 Real Estate Tax Rate (k / d * 1000)	18.7700	14.5400	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$142,523,031	\$9,124,257	\$151,647,288
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$151,647,288
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$146,339,633

Act 1 Index (current): 1.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$146,350,000
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$146,350,000
Approx. Tax Levy for Tax Rate Calculation:	\$151,658,031

Section 672.1 Method Choice: (a)(1)

	Chester	Delaware	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	18.6310	14.4495	
q. Mills In Excess of Index if (l > p), (l - p)	0.1390	0.0905	0.2295
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$141,467,586	\$9,067,466	\$150,535,052
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$1,055,445	\$56,791	\$1,112,236
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,018,504	\$54,803	\$1,073,307

<b>Information Related to Property Tax Relief</b>			
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): 1.4%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$146,350,000  
 Amount of Tax Relief for Homestead Exclusions + \$0  
 Total Approx. Tax Revenue: \$146,350,000  
 Approx. Tax Levy for Tax Rate Calculation: \$151,658,031

Section 672.1 Method Choice: (a)(1)

	Chester	Delaware		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	Lowering RE Tax Rate	\$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

<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>
Chester	7,593,129,000	18.7700	142,523,031			96.50000%	
Delaware	627,528,000	14.5400	9,124,257			96.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>8,220,657,000</b>		<b>151,647,288</b>	<b>-</b>	<b>0</b>	<b>96.50000%</b>	<b>146,339,633</b>

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

<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%	16,751,500	16,751,500
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	2,512,200	2,512,200
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>19,263,700</b>	<b>19,263,700</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	11,151,776,000	X	12	133,821,312
		Market Value		Mills	(511 Limit)



ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	80,424,650	
1200	Special Programs - Elementary/Secondary	26,969,826	
1300	Vocational Education	4,747,639	
1400	Other Instructional Programs - Elementary/Secondary	626,785	
1500	Nonpublic School Programs	32,269	
1600	Adult Education Programs	30,124	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>112,831,293</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	7,614,475	
2200	Support Services - Instructional Staff	5,864,741	
2300	Support Services - Administration	10,166,049	
2400	Support Services - Pupil Health	2,046,740	
2500	Support Services - Business	1,479,372	
2600	Operation & Maintenance of Plant Services	16,707,075	
2700	Student Transportation Services	12,941,415	
2800	Support Services - Central	2,300,930	
2900	Other Support Services	147,000	
	<b>Total 2000 Support Services</b>	<b>59,267,797</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	4,487,149	
3300	Community Services	106,099	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>4,593,248</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	731,200	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>731,200</b>	
	<b>Total Estimated Expenditures</b>		<b>177,423,538</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	24,940,962	
5200	Interfund Transfers - Out	367,932	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	<b>Total Other Financing Uses</b>		<b>25,308,894</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>202,732,432</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>202,732,432</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>11,451,500</b>
	<b>Total Appropriations and Ending Fund Balances</b>		<b>214,183,932</b>

<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	32,269
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	32,269
1600	Adult Education Programs	
100	Personnel Services-Salaries	19,764
200	Personnel Services-Employee Benefits	10,360
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	30,124
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
<b>Total Instruction</b>		<b>112,831,293</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	47,817,577
200	Personnel Services-Employee Benefits	19,222,535
300	Purchased Professional & Technical Services	1,615,768
400	Purchased Property Services	494,788
500	Other Purchased Services	8,554,857
600	Supplies	2,392,599
700	Property	210,998
800	Other Objects	115,528
	Total Regular Programs - Elementary/Secondary	80,424,650
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,731,524
200	Personnel Services-Employee Benefits	4,690,635
300	Purchased Professional & Technical Services	8,012,795
400	Purchased Property Services	4,363
500	Other Purchased Services	2,258,421
600	Supplies	152,978
700	Property	114,585
800	Other Objects	4,525
	Total Special Programs - Elementary/Secondary	26,969,826
1300	Vocational Education	
100	Personnel Services-Salaries	2,090,324
200	Personnel Services-Employee Benefits	835,778
300	Purchased Professional & Technical Services	3,500
400	Purchased Property Services	5,100
500	Other Purchased Services	1,703,335
600	Supplies	102,172
700	Property	4,950
800	Other Objects	2,480
	Total Vocational Education	4,747,639
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	80,000
200	Personnel Services-Employee Benefits	31,987
300	Purchased Professional & Technical Services	344,598
400	Purchased Property Services	3,300
500	Other Purchased Services	164,600
600	Supplies	2,300
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	626,785

<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	5,253,577
200	Personnel Services-Employee Benefits	2,100,692
300	Purchased Professional & Technical Services	149,080
400	Purchased Property Services	425
500	Other Purchased Services	44,090
600	Supplies	61,203
700	Property	1,050
800	Other Objects	4,358
	Total Support Services - Pupil Personnel	7,614,475
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,936,147
200	Personnel Services-Employee Benefits	2,467,700
300	Purchased Professional & Technical Services	94,913
400	Purchased Property Services	11,600
500	Other Purchased Services	63,925
600	Supplies	252,571
700	Property	22,445
800	Other Objects	15,440
	Total Support Services - Instructional Staff	5,864,741
2300	Support Services - Administration	
100	Personnel Services-Salaries	6,222,683
200	Personnel Services-Employee Benefits	2,488,026
300	Purchased Professional & Technical Services	889,540
400	Purchased Property Services	36,142
500	Other Purchased Services	269,338
600	Supplies	166,461
700	Property	31,100
800	Other Objects	62,759
	Total Support Services - Administration	10,166,049
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,401,422
200	Personnel Services-Employee Benefits	560,333
300	Purchased Professional & Technical Services	40,500
400	Purchased Property Services	3,350
500	Other Purchased Services	5,235
600	Supplies	34,775
700	Property	500
800	Other Objects	625
	Total Support Services - Pupil Health	2,046,740

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	986,933
200	Personnel Services-Employee Benefits	394,607
300	Purchased Professional & Technical Services	46,954
400	Purchased Property Services	11,700
500	Other Purchased Services	27,840
600	Supplies	(15,615)
700	Property	1,000
800	Other Objects	25,953
	Total Support Services - Business	1,479,372
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	7,025,151
200	Personnel Services-Employee Benefits	2,808,878
300	Purchased Professional & Technical Services	125,000
400	Purchased Property Services	3,748,100
500	Other Purchased Services	584,746
600	Supplies	2,222,500
700	Property	175,000
800	Other Objects	17,700
	Total Operation & Maintenance of Plant Services	16,707,075
2700	Student Transportation Services	
100	Personnel Services-Salaries	220,367
200	Personnel Services-Employee Benefits	88,110
300	Purchased Professional & Technical Services	33,000
400	Purchased Property Services	2,500
500	Other Purchased Services	12,587,588
600	Supplies	8,000
700	Property	750
800	Other Objects	1,100
	Total Student Transportation Services	12,941,415
2800	Support Services - Central	
100	Personnel Services-Salaries	1,124,766
200	Personnel Services-Employee Benefits	450,717
300	Purchased Professional & Technical Services	415,205
400	Purchased Property Services	99,625
500	Other Purchased Services	42,617
600	Supplies	166,000
700	Property	0
800	Other Objects	2,000
	Total Support Services - Central	2,300,930



<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	147,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	147,000	
	<b>Total Support Services</b>		<b>59,267,797</b>
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	2,567,062	
200	Personnel Services-Employee Benefits	1,026,393	
300	Purchased Professional & Technical Services	127,521	
400	Purchased Property Services	36,100	
500	Other Purchased Services	379,629	
600	Supplies	154,608	
700	Property	20,900	
800	Other Objects	174,936	
	Total Student Activities	4,487,149	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries	4,000	
200	Personnel Services-Employee Benefits	2,649	
300	Purchased Professional & Technical Services	91,100	
400	Purchased Property Services	0	
500	Other Purchased Services	1,700	
600	Supplies	6,000	
700	Property	0	
800	Other Objects	650	
	Total Community Services	106,099	
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>4,593,248</b>
<b>4000</b>	<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	731,200	
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>731,200</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>		
5100	Debt Service		
800	Other Objects	12,376,962	
900	Other Uses of Funds	12,564,000	
	Total Debt Service	24,940,962	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	367,932	
	Total Interfund Transfers - Out	367,932	

<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	25,308,894	
<b>TOTAL EXPENDITURES</b>			<b>202,732,432</b>

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	16,500,000	18,000,000
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	14,350,000	13,002,000
Capital Projects Fund – Other	4,000,000	6,500,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	50,000	50,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	100,000	100,000
<b>Total Cash and Short-Term Investments</b>	<b>35,000,000</b>	<b>37,652,000</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)	100,000	100,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>35,100,000</b>	<b>37,752,000</b>

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	302,533,000	293,139,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	302,533,000	293,139,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>302,533,000</u></b>	<b><u>293,139,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Committed to offset future PSERS liability</i>	1,200,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Ending fund balance carried forward into next year</i>	10,251,500
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>11,451,500</b>
5900	Budgetary Reserve	0
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>11,451,500</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>