

LEA Name: West Chester Area SD

Class: 2

AUN Number: 124159002

County: Chester

**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: 4/30/2012

\_\_\_\_\_  
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  
Contact Person

\_\_\_\_\_  
(484) 266-1021

Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
jscully@wcasd.net

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	6,001,300
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	12,754,288
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>18,755,588</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	173,408,435
7000 Revenue from State Sources	25,389,764
8000 Revenue from Federal Sources	2,500,407
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>201,298,606</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>220,054,194</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	145,326,833
6112	Interim Real Estate Taxes	1,105,300
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	20,261,700
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	170,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,234,400
6910	Rentals	237,083
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	973,719
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>173,408,435</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	6,523,700
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	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)	3,643,800
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,175,700
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	126,662
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	3,200,300
7820	State Share of Retirement Contributions	5,372,700
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>25,389,764</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. Achvmt. of the Disadvantaged	1,491,600
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	294,200
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	74,607
8517	NCLB, Title IV - 21st Century Schools	10,000
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)	529,800
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	100,200
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>2,500,407</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>201,298,606</b>

Act 1 Index (current): 1.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$145,344,011		
Amount of Tax Relief for Homestead Exclusions +	\$0		
Total Approx. Tax Revenue:	\$145,344,011		
Approx. Tax Levy for Tax Rate Calculation:	\$150,615,555		

	Chester	Delaware	Total
<b>2011-12 Data</b>			
a. Assessed Value	\$7,593,129,000	\$627,528,000	\$8,220,657,000
b. Real Estate Mills	18.3600	14.2200	
<b>I. 2012-13 Data</b>			
c. 2010 STEB Market Value	\$11,334,739,359	\$690,550,991	\$12,025,290,350
d. Assessed Value	\$7,603,129,000	\$627,528,000	\$8,230,657,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2011-12 Calculations</b>			
f. 2011-12 Tax Levy (a * b)	\$139,409,848	\$8,923,448	\$148,333,296
<b>2012-13 Calculations</b>			
II. g. Percent of Total Market Value	94.25751%	5.74249%	100.00000%
h. Rebalanced 2011-12 Tax Levy (f Total * g)	\$139,815,271	\$8,518,025	\$148,333,296
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	18.4133	14.2200	
<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)	\$141,966,472	\$8,649,083	\$150,615,555
III. l. 2012-13 Real Estate Tax Rate (k / d * 1000)	18.6700	13.7800	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$141,950,418	\$8,647,336	\$150,597,754
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$150,597,754
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$145,326,833

Act 1 Index (current): 1.7%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$145,344,011  
 Amount of Tax Relief for Homestead Exclusions + \$0  
 Total Approx. Tax Revenue: \$145,344,011  
 Approx. Tax Levy for Tax Rate Calculation: \$150,615,555

Section 672.1 Method Choice: (a)(1)

	Chester	Delaware	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	18.7263	14.4617	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$142,378,475	\$9,075,122	\$151,453,597
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

<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): 1.7%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$145,344,011  
 Amount of Tax Relief for Homestead Exclusions + \$0  
 Total Approx. Tax Revenue: \$145,344,011  
 Approx. Tax Levy for Tax Rate Calculation: \$150,615,555

Section 672.1 Method Choice: (a)(1)

Chester

Delaware

Total

	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	7,603,129,000	18.6700	141,950,418			96.50000%	
Delaware	627,528,000	13.7800	8,647,336			96.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>8,230,657,000</b>		<b>150,597,754</b>	<b>- 0</b>	<b>= 150,597,754</b>	<b>96.50000%</b>	<b>= 145,326,833</b>
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</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%	17,749,500	17,749,500
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>20,261,700</b>	<b>20,261,700</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit --->	12,025,290,350	X	12	144,303,484
	Market Value		Mills	(511 Limit)



<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	80,414,158	
	1200 Special Programs - Elementary/Secondary	26,484,673	
	1300 Vocational Education	5,193,756	
	1400 Other Instructional Programs - Elementary/Secondary	731,263	
	1500 Nonpublic School Programs	25,150	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>112,849,000</b>	
2000	Support Services		
	2100 Support Services - Pupil Personnel	7,547,306	
	2200 Support Services - Instructional Staff	5,501,134	
	2300 Support Services - Administration	10,118,603	
	2400 Support Services - Pupil Health	1,952,980	
	2500 Support Services - Business	1,516,275	
	2600 Operation & Maintenance of Plant Services	16,864,857	
	2700 Student Transportation Services	13,048,734	
	2800 Support Services - Central	2,202,891	
	2900 Other Support Services	127,624	
	<b>Total 2000 Support Services</b>	<b>58,880,404</b>	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	4,535,975	
	3300 Community Services	105,696	
	3400 Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>4,641,671</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
	4000 Facilities Acquisition, Construction and Improvement Services	722,500	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>722,500</b>	
	<b>Total Estimated Expenditures</b>		<b>177,093,575</b>
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	25,257,819	
	5200 Interfund Transfers - Out	325,100	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	0	
	<b>Total Other Financing Uses</b>		<b>25,582,919</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>202,676,494</b>
	Appropriation of Prior Year Fund Balance		0
	<b>Total Appropriations</b>		<b>202,676,494</b>
	Ending Committed, Assigned and Unassigned Fund Balance		17,377,700
	<b>Total Appropriations and Ending Fund Balances</b>		<b>220,054,194</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	46,223,893
200	Personnel Services-Employee Benefits	20,784,099
300	Purchased Professional & Technical Services	1,509,690
400	Purchased Property Services	385,145
500	Other Purchased Services	8,849,708
600	Supplies	2,403,963
700	Property	185,084
800	Other Objects	72,576
	Total Regular Programs - Elementary/Secondary	80,414,158
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,081,754
200	Personnel Services-Employee Benefits	4,953,898
300	Purchased Professional & Technical Services	7,819,260
400	Purchased Property Services	17,500
500	Other Purchased Services	2,326,047
600	Supplies	149,030
700	Property	132,800
800	Other Objects	4,384
	Total Special Programs - Elementary/Secondary	26,484,673
1300	Vocational Education	
100	Personnel Services-Salaries	2,341,933
200	Personnel Services-Employee Benefits	1,046,919
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	4,550
500	Other Purchased Services	1,662,727
600	Supplies	128,463
700	Property	3,890
800	Other Objects	2,774
	Total Vocational Education	5,193,756
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	65,000
200	Personnel Services-Employee Benefits	29,057
300	Purchased Professional & Technical Services	314,706
400	Purchased Property Services	28,000
500	Other Purchased Services	292,200
600	Supplies	2,300
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	731,263

<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	25,150
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	25,150
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>112,849,000</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	5,079,618
200	Personnel Services-Employee Benefits	2,270,751
300	Purchased Professional & Technical Services	89,360
400	Purchased Property Services	425
500	Other Purchased Services	44,524
600	Supplies	59,865
700	Property	0
800	Other Objects	2,763
	Total Support Services - Pupil Personnel	7,547,306
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,566,928
200	Personnel Services-Employee Benefits	2,395,197
300	Purchased Professional & Technical Services	232,397
400	Purchased Property Services	12,100
500	Other Purchased Services	53,770
600	Supplies	220,972
700	Property	10,750
800	Other Objects	9,020
	Total Support Services - Instructional Staff	5,501,134
2300	Support Services - Administration	
100	Personnel Services-Salaries	5,948,651
200	Personnel Services-Employee Benefits	2,659,237
300	Purchased Professional & Technical Services	999,980
400	Purchased Property Services	29,752
500	Other Purchased Services	269,430
600	Supplies	157,549
700	Property	20,500
800	Other Objects	33,504
	Total Support Services - Administration	10,118,603
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,292,314
200	Personnel Services-Employee Benefits	577,706
300	Purchased Professional & Technical Services	44,200
400	Purchased Property Services	2,920
500	Other Purchased Services	4,525
600	Supplies	29,865
700	Property	750
800	Other Objects	700
	Total Support Services - Pupil Health	1,952,980

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	951,272
200	Personnel Services-Employee Benefits	425,249
300	Purchased Professional & Technical Services	40,147
400	Purchased Property Services	11,565
500	Other Purchased Services	21,765
600	Supplies	5,975
700	Property	1,000
800	Other Objects	59,302
	Total Support Services - Business	1,516,275
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	7,051,509
200	Personnel Services-Employee Benefits	3,152,250
300	Purchased Professional & Technical Services	94,000
400	Purchased Property Services	3,829,900
500	Other Purchased Services	557,948
600	Supplies	1,996,500
700	Property	165,400
800	Other Objects	17,350
	Total Operation & Maintenance of Plant Services	16,864,857
2700	Student Transportation Services	
100	Personnel Services-Salaries	220,367
200	Personnel Services-Employee Benefits	98,511
300	Purchased Professional & Technical Services	28,000
400	Purchased Property Services	2,500
500	Other Purchased Services	12,684,656
600	Supplies	8,100
700	Property	5,500
800	Other Objects	1,100
	Total Student Transportation Services	13,048,734
2800	Support Services - Central	
100	Personnel Services-Salaries	1,055,365
200	Personnel Services-Employee Benefits	474,200
300	Purchased Professional & Technical Services	398,000
400	Purchased Property Services	101,865
500	Other Purchased Services	26,750
600	Supplies	145,461
700	Property	0
800	Other Objects	1,250
	Total Support Services - Central	2,202,891



<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	127,624
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	127,624
	<b>Total Support Services</b>	<b>58,880,404</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	2,533,812
200	Personnel Services-Employee Benefits	1,132,695
300	Purchased Professional & Technical Services	122,655
400	Purchased Property Services	36,600
500	Other Purchased Services	361,622
600	Supplies	155,700
700	Property	4,600
800	Other Objects	188,291
	Total Student Activities	4,535,975

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	4,083
200	Personnel Services-Employee Benefits	2,535
300	Purchased Professional & Technical Services	91,100
400	Purchased Property Services	0
500	Other Purchased Services	2,720
600	Supplies	5,258
700	Property	0
800	Other Objects	0
	Total Community Services	105,696
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>4,641,671</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	722,500
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>722,500</b>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	12,140,819
900	Other Uses of Funds	13,117,000
	Total Debt Service	25,257,819
5200	Interfund Transfers - Out	
900	Other Uses of Funds	325,100
	Total Interfund Transfers - Out	325,100

<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	25,582,919
<b>TOTAL EXPENDITURES</b>		<b>202,676,494</b>

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	18,600,000	17,284,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	94,000	94,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	13,500,000	11,987,000
Capital Projects Fund – Other	7,000,000	5,500,000
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>39,344,000</b>	<b>35,015,000</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)	800,000	800,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>800,000</b>	<b>800,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>40,144,000</b>	<b>35,815,000</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	291,539,000	278,980,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	291,539,000	278,980,000
<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>291,539,000</u></b>	<b><u>278,980,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Committed for Health Care, Future Millage increases</i>	4,801,300
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Carried over for future years</i>	12,576,400
	<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>17,377,700</b>
5900	<b>Budgetary Reserve</b>	<b>0</b>
	<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>17,377,700</b>
	<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>	<b>0</b>