



**PDE-2028 - FINAL GENERAL FUND BUDGET**  
**Fiscal Year 07/01/2010 - 06/30/2011**

**General Fund Budget Approval**


Date of Adoption of the General Fund Budget: 6/29/2010

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

6-29-10  
\_\_\_\_\_  
Date

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

6-29-10  
\_\_\_\_\_  
Date

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

6-29-10  
\_\_\_\_\_  
Date

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\_\_\_\_\_  
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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

| ITEM   | AMOUNTS            |
|--|--------------------|
| <b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>       |                    |
| 1 Estimated Reserve for Encumbrances - Start of Year   | 275,661            |
| 2 Estimated Unreserved Fund Balance - Start of Year  | 8,506,219          |
| 3  | 0                  |
| 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>8,781,880</b>   |
| <b>Estimated Revenues And Other Financing Sources</b>  |                    |
| 6000 Revenue from Local Sources  | 125,645,719        |
| 7000 Revenue from State Sources  | 32,832,130         |
| 8000 Revenue from Federal Sources  | 2,021,387          |
| 9000 Other Financing Sources   | 0                  |
| <b>Total Estimated Revenues And Other Financing Sources</b>  | <b>160,499,236</b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>   | <b>169,281,116</b> |

| <u>FUNCTION</u>                   | <u>DESCRIPTION</u>   | <u>Amounts</u>     |
|-----------------------------------|--|--------------------|
| <b>REVENUE FROM LOCAL SOURCES</b> |  |                    |
| 6111                              | Current Real Estate Taxes  | 112,234,690        |
| 6112                              | Interim Real Estate Taxes  | 667,507            |
| 6113                              | Public Utility Realty Tax  | 160,000            |
| 6114                              | Payments in Lieu of Current Taxes - State / Local Reimbursement          | 400,000            |
| 6115                              | Payments in Lieu of Current Taxes - Federal Reimbursement                | 0                  |
| 6120                              | Per Capita Taxes, Section 679  | 195,858            |
| 6130                              | Taxpayer Relief Taxes - Proportional Assessments                         | 0                  |
| 6140                              | Current Act 511 Taxes - Flat Rate Assessments                            | 351,368            |
| 6150                              | Current Act 511 Taxes - Proportional Assessments                         | 4,499,754          |
| 6400                              | Delinquencies on Taxes Levied / Assessed by LEA                          | 3,032,082          |
| 6500                              | Earnings on Investments  | 482,553            |
| 6700                              | Revenues from District Activities  | 51,000             |
| 6800                              | Revenue from Intermediary Sources / Pass-Through Funds                   | 1,857,494          |
| 6910                              | Rentals  | 624,784            |
| 6920                              | Contributions and Donations From Private Sources / Capital Contributions | 0                  |
| 6940                              | Tuition from Patrons   | 865,103            |
| 6960                              | Services Provided Other Local Governmental Units / LEAs                  | 0                  |
| 6970                              | Services Provided Other Funds  | 0                  |
| 6980                              | Revenue From Community Service Activities                                | 117,026            |
| 6990                              | Refunds and Other Miscellaneous Revenue                                  | 106,500            |
| <b>REVENUE FROM LOCAL SOURCES</b> |  | <b>125,646,719</b> |

| <u>FUNCTION</u>                   | <u>DESCRIPTION</u>  | <u>Amounts</u>    |
|-----------------------------------|---|-------------------|
| <b>REVENUE FROM STATE SOURCES</b> |   |                   |
| 7110                              | Basic Education Funding (Gross)                                   | 12,680,676        |
| 7140                              | Charter Schools   | 343,635           |
| 7160                              | Tuition for Orphans and Children Placed in Private Homes          | 80,000            |
| 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                  | 6,129,316         |
| 7272                              | Early Intervention  | 0                 |
| 7280                              | Adult Literacy  | 0                 |
| 7291                              | Educational Assistance Program (Tutoring)                         | 246,809           |
| 7292                              | Pre-K Counts  | 0                 |
| 7299                              | Other Program Subsidies Not Listed in 7200 Series                 | 0                 |
| 7310                              | Transportation (Regular and Additional)                           | 1,714,038         |
| 7320                              | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 1,238,828         |
| 7330                              | Health Services (Medical, Dental, Nurse, Act 25)                  | 177,178           |
| 7340                              | State Property Tax Reduction Allocation                           | 3,591,236         |
| 7350                              | Sewage Treatment Operations / Environmental Subsidies             | 0                 |
| 7360                              | Safe Schools  | 0                 |
| 7400                              | Vocational Training of the Unemployed                             | 0                 |
| 7501                              | PA Accountability Grants  | 777,181           |
| 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                 | 2,793,593         |
| 7820                              | State Share of Retirement Contributions                           | 3,059,640         |
| 7900                              | Revenue for Technology  | 0                 |
| <b>REVENUE FROM STATE SOURCES</b> |   | <b>32,832,130</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           | 418,892          |
| 8515                                | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 304,932          |
| 8516                                | NCLB, Title III - Language Instr. for LEP and Immgrant Students            | 0                |
| 8517                                | NCLB, Title IV - 21st Century Schools                                      | 0                |
| 8518                                | NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs        | 0                |
| 8519                                | NCLB, Title VI - Flexibility and Accountability                            | 0                |
| 8521                                | Vocational Education - Operating Expenditures                              | 0                |
| 8522                                | Vocational Education - Capital Outlay                                      | 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  | 1,297,563        |
| 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)         | 0                |
| 8820                                | Medical Assistance Reimbursement For Administrative Claiming (Quarterly)   | 0                |
| <b>REVENUE FROM FEDERAL SOURCES</b> |  | <b>2,021,387</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                  |
| 9900  | Other Financing Sources Not Listed in the 9000 Series | 0                  |
| <b>OTHER FINANCING SOURCES</b>                    |   | 0                  |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b> |   | <b>160,499,236</b> |

Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$112,234,690

Amount of Tax Relief for Homestead Exclusions + \$3,692,621

Approx. Tax Revenue for Tax Rate Calculation: \$115,827,311

Bucks

Total

|   |                 |                 |
|---|-----------------|-----------------|
| <b>2009-10 Calculations</b>                           |                 |                 |
| a. Assessed Value                                     | \$793,104,970   | \$793,104,970   |
| b. Real Estate Mills                                  | 152.0000        |                 |
| <b>I. 2010-11 Calculations</b>                        |                 |                 |
| c. 2008 STEB Market Value                             | \$6,445,815,000 | \$6,445,815,000 |
| d. Assessed Value                                     | \$790,563,780   | \$790,563,780   |
| e. Assessed Value of New Constr/ Renov                | \$0             | \$0             |
| Estimated Percent Collection                          | 96.27840%       |                 |
| <b>2009-10 Calculations</b>                           |                 |                 |
| f. 2009-10 Tax Levy                                   | \$120,551,955   | \$120,551,955   |
| (a * b)   |                 |                 |
| <b>2010-11 Calculations</b>                           |                 |                 |
| II. g. Percent of Total Market Value                  | 100.00000%      | 100.00000%      |
| h. Rebalanced 2009-10 Tax Levy                        | \$120,551,955   | \$120,551,955   |
| (f Total * g)   |                 |                 |
| I. Base Mills Subject to Index                        | 152.0000        |                 |
| (h / a * 1000) if no reassessment                     |                 |                 |
| (h / (d-e) * 1000) if reassessment                    |                 |                 |
| <b>Calculation of Tax Rates and Levies Generated</b>  |                 |                 |
| j. Weighted Avg. Collection Percentage                |                 | 96.27840%       |
| k. Tax Levy Needed                                    | \$120,304,566   | \$120,304,566   |
| (Approx. Revenue * g / j)                             |                 |                 |
| III. l. 2010-11 Real Estate Mills                     | 152.0000        |                 |
| (k / d * 1000)  |                 |                 |
| m. Tax Levy Generated by Mills                        | \$120,165,695   | \$120,165,695   |
| (l / 1000 * d)  |                 |                 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                 | \$116,573,074   |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                 |                 |
| o. Net Tax Revenue Generated By Mills                 |                 | \$112,234,690   |
| (n * Est. Pct. Collection)                            |                 |                 |

Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$112,234,690

Amount of Tax Relief for Homestead Exclusions + \$3,592,621

Approx. Tax Revenue for Tax Rate Calculation: \$115,827,311

Bucks

Total

|                                       |               |  |               |
|---------------------------------------|---------------|--|---------------|
| <b>Index Maximums</b>                 |               |  |               |
| p. Maximum Mills Based On Index       | 156.4080      |  |               |
| ( $i * (1 + \text{Index})$ )          |               |  |               |
| q. Mills In Excess of Index           | 0.0000        |  | 0.0000        |
| if ( $l > p$ ), ( $l - p$ )           |               |  |               |
| r. Maximum Tax Levy Based On Index    | \$123,650,500 |  | \$123,650,500 |
| ( $p / 1000$ ) * d)                   |               |  |               |
| IV. s. Millage Rate within Index?     | Yes           |  |               |
| (If $l > p$ Then No)                  |               |  |               |
| t. Tax Levy In Excess of Index        | \$0           |  | \$0           |
| if ( $m > r$ ), ( $m - r$ )           |               |  |               |
| u. Tax Revenue In Excess of Index     | \$0           |  | \$0           |
| ( $t * \text{Est. Pct. Collection}$ ) |               |  |               |

|   |         |  |          |
|---|---------|--|----------|
| <b>Information Related to Property Tax Relief</b> |         |  |          |
| Assessed Value Exclusion per Homestead            | \$1,373 |  |          |
| Number of Homestead/Farmstead Properties          | 17,212  |  | 17,212   |
| V. Median Assessed Value of Homestead Properties  |         |  | \$26,800 |

|   |             |                      |     |                    |
|---|-------------|----------------------|-----|--------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$3,591,236 | Lowering RE Tax Rate | \$0 | \$3,591,236        |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$1,385     |                      |     | \$1,385            |
| Amount of Tax Relief from State/Local Sources                                     |             |                      |     | <u>\$3,592,621</u> |



CODE6111 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> |
|--------------------|-------------------------------|--------------------------|------------------------------------|--|--|--------------------------|---|
| Bucks              | 790,563,780                   | 152.0000                 | 120,165,695                        |  |  | 96.27840%                |   |
|                    | 0                             |                          | 0                                  |  |  | 0.00000%                 |   |
|                    | 0                             |                          | 0                                  |  |  | 0.00000%                 |   |
|                    | 0                             |                          | 0                                  |  |  | 0.00000%                 |   |
| Totals:            | 790,563,780                   |                          | 120,165,695                        | - 3,592,621  | = 116,573,074                              | 96.27840%                | = 112,234,690                             |
|                    |                               |                          |                                    | <u>Rate</u>  |  |                          | <u>Estimated Revenue</u>                  |
|                    |                               |                          |                                    | 5.00   |  |                          | 195,858                                   |

6120 Per Capita Taxes, Section 6796140 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                      | \$10.00     | \$0.00                       | 196,000         | 195,858                  |
| 6142 Occupation Taxes - Flat Rate                   | \$0.00      | \$0.00                       | 0               | 0                        |
| 6143 Local Services / Occupational Privilege Taxes  | \$10.00     | \$0.00                       | 156,700         | 155,510                  |
| 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 |             |                              | <u>352,700</u>  | <u>351,368</u>           |

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                      | 0.00%       | 0.00%                        | 0                | 0                        |
| 6152 Occupation Taxes - Proportional Rate              | 0           | 0                            | 0                | 0                        |
| 6153 Real Estate Transfer Taxes                        | 1.00%       | 0.00%                        | 1,200,000        | 1,200,000                |
| 6154 Amusement Taxes                                   | 10.00%      | 0.00%                        | 666,448          | 661,448                  |
| 6155 Business Privilege Taxes - Proportional Rate      | 1           | 0                            | 1,418,620        | 1,418,620                |
| 6156 Mechanical Device Taxes - Percentage              | 0.00%       | 0.00%                        | 0                | 0                        |
| 6157 Mercantile Taxes                                  | 1           | 0                            | 1,219,686        | 1,219,686                |
| 6159 Other Proportional Assessments                    | 0           | 0                            | 0                | 0                        |
| Total Current Act 511 Taxes - Proportional Assessments |             |                              | <u>4,504,754</u> | <u>4,499,754</u>         |

## Total Act 511, Current Taxes

|                   |     |               |   |       |             |
|-------------------|-----|---------------|---|-------|-------------|
| Act 511 Tax Limit | --- | 6,445,815,000 | X | 12    | 77,349,780  |
|                   |     | Market Value  |   | Mills | (511 Limit) |

[illegible]

| <u>ITEM</u> |  | <u>AMOUNTS</u>    |                    |
|-------------|--|-------------------|--------------------|
| 1000        | Instruction  |                   |                    |
| 1100        | Regular Programs - Elementary/Secondary                                | 62,047,919        |                    |
| 1200        | Special Programs - Elementary/Secondary                                | 26,826,924        |                    |
| 1300        | Vocational Education   | 8,515,392         |                    |
| 1400        | Other Instructional Programs - Elementary/Secondary                    | 2,340,509         |                    |
| 1500        | Nonpublic School Programs  | 10,452            |                    |
| 1600        | Adult Education Programs   | 0                 |                    |
| 1700        | Higher Education Programs  | 0                 |                    |
| 1800        | Pre-Kindergarten   | 0                 |                    |
|             | <b>Total 1000 Instruction</b>  | <b>99,741,196</b> |                    |
| 2000        | Support Services   |                   |                    |
| 2100        | Support Services - Pupil Personnel                                     | 5,861,269         |                    |
| 2200        | Support Services - Instructional Staff                                 | 3,422,993         |                    |
| 2300        | Support Services - Administration                                      | 8,057,047         |                    |
| 2400        | Support Services - Pupil Health  | 1,525,142         |                    |
| 2500        | Support Services - Business  | 1,781,044         |                    |
| 2600        | Operation & Maintenance of Plant Services                              | 13,380,538        |                    |
| 2700        | Student Transportation Services  | 9,878,241         |                    |
| 2800        | Support Services - Central   | 2,243,773         |                    |
| 2900        | Other Support Services   | 106,303           |                    |
|             | <b>Total 2000 Support Services</b>                                     | <b>46,256,350</b> |                    |
| 3000        | Operation of Non-Instructional Services                                |                   |                    |
| 3100        | Food Services  | 0                 |                    |
| 3200        | Student Activities   | 1,516,965         |                    |
| 3300        | Community Services   | 292,976           |                    |
| 3400        | Scholarships and Awards  | 0                 |                    |
|             | <b>Total 3000 Operation of Non-Instructional Services</b>              | <b>1,809,941</b>  |                    |
| 4000        | Facilities Acquisition, Construction and Improvement Services          |                   |                    |
| 4000        | Facilities Acquisition, Construction and Improvement Services          | 1,370,350         |                    |
|             | <b>Total 4000 Facilities Acquisition, Construction and Improvement</b> | <b>1,370,350</b>  |                    |
|             | <b>Total Estimated Expenditures</b>                                    |                   | <b>149,177,837</b> |
| 5000        | Other Expenditures and Financing Uses                                  |                   |                    |
| 5100        | Debt Service   | 10,807,399        |                    |
| 5200        | Interfund Transfers - Out  | 1,000,000         |                    |
| 5300        | Transfers Involving Component Units                                    | 0                 |                    |
| 5900        | Budgetary Reserve  | 400,000           |                    |
|             | <b>Total Other Financing Uses</b>                                      |                   | <b>12,207,399</b>  |
|             | <b>Total Estimated Expenditures and Other Financing Uses</b>           |                   | <b>161,385,236</b> |
|             | <b>Appropriation of Prior Year Encumbrances</b>                        |                   | <b>275,661</b>     |
|             | <b>Total Appropriations</b>  |                   | <b>161,660,897</b> |
|             | <b>Ending Unreserved Fund Balance</b>                                  |                   | <b>7,620,219</b>   |

**ITEM**

**AMOUNTS**

Total Appropriations and Ending Fund Balances

**169,281,116**

| <u>Function-Object</u>                                    | <u>Description</u> | <u>Amounts</u> |
|---|--------------------|----------------|
| <b>1000 INSTRUCTION</b>                                   |                    |                |
| 1100 Regular Programs - Elementary/Secondary              |                    |                |
| 100 Personnel Services-Salaries                           |                    | 40,988,189     |
| 200 Personnel Services-Employee Benefits                  |                    | 17,640,910     |
| 300 Purchased Professional & Technical Services           |                    | 243,663        |
| 400 Purchased Property Services                           |                    | 261,421        |
| 500 Other Purchased Services                              |                    | 1,413,500      |
| 600 Supplies  |                    | 974,646        |
| 700 Property  |                    | 521,590        |
| 800 Other Objects   |                    | 4,000          |
| Total Regular Programs - Elementary/Secondary             |                    | 62,047,919     |
| 1200 Special Programs - Elementary/Secondary              |                    |                |
| 100 Personnel Services-Salaries                           |                    | 10,767,901     |
| 200 Personnel Services-Employee Benefits                  |                    | 4,536,304      |
| 300 Purchased Professional & Technical Services           |                    | 8,881,100      |
| 400 Purchased Property Services                           |                    | 1,000          |
| 500 Other Purchased Services                              |                    | 2,329,977      |
| 600 Supplies  |                    | 256,098        |
| 700 Property  |                    | 54,544         |
| 800 Other Objects   |                    | 0              |
| Total Special Programs - Elementary/Secondary             |                    | 26,826,924     |
| 1300 Vocational Education                                 |                    |                |
| 100 Personnel Services-Salaries                           |                    | 3,064,964      |
| 200 Personnel Services-Employee Benefits                  |                    | 1,426,452      |
| 300 Purchased Professional & Technical Services           |                    | 0              |
| 400 Purchased Property Services                           |                    | 0              |
| 500 Other Purchased Services                              |                    | 3,991,475      |
| 600 Supplies  |                    | 32,501         |
| 700 Property  |                    | 0              |
| 800 Other Objects   |                    | 0              |
| Total Vocational Education                                |                    | 8,515,392      |
| 1400 Other Instructional Programs - Elementary/Secondary  |                    |                |
| 100 Personnel Services-Salaries                           |                    | 895,707        |
| 200 Personnel Services-Employee Benefits                  |                    | 327,172        |
| 300 Purchased Professional & Technical Services           |                    | 85,600         |
| 400 Purchased Property Services                           |                    | 39,347         |
| 500 Other Purchased Services                              |                    | 973,427        |
| 600 Supplies  |                    | 18,256         |
| 700 Property  |                    | 1,000          |
| 800 Other Objects   |                    | 0              |
| Total Other Instructional Programs - Elementary/Secondary |                    | 2,340,509      |

| <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 | 10,452         |
| 400                    | Purchased Property Services                 | 0              |
| 500                    | Other Purchased Services                    | 0              |
| 600                    | Supplies                                    | 0              |
| 700                    | Property                                    | 0              |
| 800                    | Other Objects                               | 0              |
|                        | Total Nonpublic School Programs             | 10,452         |
| 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              |
| Total Instruction      |   | 99,741,196     |

| <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                  | 3,938,052      |
| 200                    | Personnel Services-Employee Benefits         | 1,699,117      |
| 300                    | Purchased Professional & Technical Services  | 200,000        |
| 400                    | Purchased Property Services                  | 1,600          |
| 500                    | Other Purchased Services                     | 9,250          |
| 600                    | Supplies                                     | 13,250         |
| 700                    | Property                                     | 0              |
| 800                    | Other Objects                                | 0              |
|                        | Total Support Services - Pupil Personnel     | 5,861,269      |
| 2200                   | Support Services - Instructional Staff       |                |
| 100                    | Personnel Services-Salaries                  | 2,228,891      |
| 200                    | Personnel Services-Employee Benefits         | 822,584        |
| 300                    | Purchased Professional & Technical Services  | 22,420         |
| 400                    | Purchased Property Services                  | 54,358         |
| 500                    | Other Purchased Services                     | 56,140         |
| 600                    | Supplies                                     | 234,600        |
| 700                    | Property                                     | 4,000          |
| 800                    | Other Objects                                | 0              |
|                        | Total Support Services - Instructional Staff | 3,422,993      |
| 2300                   | Support Services - Administration            |                |
| 100                    | Personnel Services-Salaries                  | 4,958,329      |
| 200                    | Personnel Services-Employee Benefits         | 2,228,348      |
| 300                    | Purchased Professional & Technical Services  | 612,063        |
| 400                    | Purchased Property Services                  | 6,470          |
| 500                    | Other Purchased Services                     | 97,065         |
| 600                    | Supplies                                     | 93,851         |
| 700                    | Property                                     | 6,000          |
| 800                    | Other Objects                                | 54,921         |
|                        | Total Support Services - Administration      | 8,057,047      |
| 2400                   | Support Services - Pupil Health              |                |
| 100                    | Personnel Services-Salaries                  | 1,077,169      |
| 200                    | Personnel Services-Employee Benefits         | 426,793        |
| 300                    | Purchased Professional & Technical Services  | 8,950          |
| 400                    | Purchased Property Services                  | 0              |
| 500                    | Other Purchased Services                     | 90             |
| 600                    | Supplies                                     | 11,390         |
| 700                    | Property                                     | 750            |
| 800                    | Other Objects                                | 0              |
|                        | Total Support Services - Pupil Health        | 1,525,142      |

| <u>Function-Object</u> | <u>Description</u>                              | <u>Amounts</u> |
|------------------------|---|----------------|
| 2500                   | Support Services - Business                     |                |
| 100                    | Personnel Services-Salaries                     | 1,002,371      |
| 200                    | Personnel Services-Employee Benefits            | 383,632        |
| 300                    | Purchased Professional & Technical Services     | 142,201        |
| 400                    | Purchased Property Services                     | 33,300         |
| 500                    | Other Purchased Services                        | 101,000        |
| 600                    | Supplies  | 27,390         |
| 700                    | Property  | 86,150         |
| 800                    | Other Objects                                   | 5,000          |
|                        | Total Support Services - Business               | 1,781,044      |
| 2600                   | Operation & Maintenance of Plant Services       |                |
| 100                    | Personnel Services-Salaries                     | 5,232,453      |
| 200                    | Personnel Services-Employee Benefits            | 2,188,121      |
| 300                    | Purchased Professional & Technical Services     | 325,000        |
| 400                    | Purchased Property Services                     | 2,726,929      |
| 500                    | Other Purchased Services                        | 392,404        |
| 600                    | Supplies  | 2,294,146      |
| 700                    | Property  | 199,650        |
| 800                    | Other Objects                                   | 21,835         |
|                        | Total Operation & Maintenance of Plant Services | 13,380,538     |
| 2700                   | Student Transportation Services                 |                |
| 100                    | Personnel Services-Salaries                     | 2,914,076      |
| 200                    | Personnel Services-Employee Benefits            | 1,921,878      |
| 300                    | Purchased Professional & Technical Services     | 118,074        |
| 400                    | Purchased Property Services                     | 6,920          |
| 500                    | Other Purchased Services                        | 3,417,380      |
| 600                    | Supplies  | 927,710        |
| 700                    | Property  | 571,703        |
| 800                    | Other Objects                                   | 500            |
|                        | Total Student Transportation Services           | 9,878,241      |
| 2800                   | Support Services - Central                      |                |
| 100                    | Personnel Services-Salaries                     | 710,947        |
| 200                    | Personnel Services-Employee Benefits            | 239,701        |
| 300                    | Purchased Professional & Technical Services     | 524,315        |
| 400                    | Purchased Property Services                     | 369,735        |
| 500                    | Other Purchased Services                        | 10,550         |
| 600                    | Supplies  | 214,850        |
| 700                    | Property  | 172,000        |
| 800                    | Other Objects                                   | 1,675          |
|                        | Total Support Services - Central                | 2,243,773      |



| <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                    | 106,303        |            |
| 600                    | Supplies                                    | 0              |            |
| 700                    | Property                                    | 0              |            |
| 800                    | Other Objects                               | 0              |            |
|                        | Total Other Support Services                | 106,303        |            |
|                        | Total Support Services                      |                | 46,256,350 |
| 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                 | 1,035,279      |            |
| 200                    | Personnel Services-Employee Benefits        | 154,487        |            |
| 300                    | Purchased Professional & Technical Services | 112,219        |            |
| 400                    | Purchased Property Services                 | 36,000         |            |
| 500                    | Other Purchased Services                    | 12,000         |            |
| 600                    | Supplies                                    | 147,100        |            |
| 700                    | Property                                    | 6,000          |            |
| 800                    | Other Objects                               | 13,880         |            |
|                        | Total Student Activities                    | 1,516,965      |            |

| <u>Function-Object</u> | <u>Description</u>  | <u>Amounts</u> |           |
|------------------------|---|----------------|-----------|
| 3300                   | Community Services  |                |           |
| 100                    | Personnel Services-Salaries   | 97,367         |           |
| 200                    | Personnel Services-Employee Benefits                                | 15,881         |           |
| 300                    | Purchased Professional & Technical Services                         | 169,553        |           |
| 400                    | Purchased Property Services   | 1,500          |           |
| 500                    | Other Purchased Services  | 3,400          |           |
| 600                    | Supplies  | 3,575          |           |
| 700                    | Property  | 700            |           |
| 800                    | Other Objects   | 1,000          |           |
|                        | Total Community Services  | 292,976        |           |
| 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                       |                | 1,809,941 |
| 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                         | 25,000         |           |
| 400                    | Purchased Property Services   | 1,026,000      |           |
| 500                    | Other Purchased Services  | 0              |           |
| 600                    | Supplies  | 145,000        |           |
| 700                    | Property  | 174,350        |           |
|                        | Total Facilities Acquisition, Construction and Improvement Services |                | 1,370,350 |
| 5000                   | OTHER EXPENDITURES AND FINANCING USES                               |                |           |
| 5100                   | Debt Service  |                |           |
| 800                    | Other Objects   | 5,452,595      |           |
| 900                    | Other Uses of Funds   | 5,364,804      |           |
|                        | Total Debt Service  | 10,807,399     |           |
| 5200                   | Interfund Transfers - Out   |                |           |
| 900                    | Other Uses of Funds   | 1,000,000      |           |
|                        | Total Interfund Transfers - Out                                     | 1,000,000      |           |

| <u>Function-Object</u> | <u>Description</u>                          | <u>Amounts</u> |             |
|------------------------|---|----------------|-------------|
| 5300                   | Transfers Involving Component Units         |                |             |
| 900                    | Other Uses of Funds                         | 0              |             |
|                        | Total Transfers Involving Component Units   | 0              |             |
| 5900                   | Budgetary Reserve                           |                |             |
| 800                    | Other Objects                               | 400,000        |             |
|                        | Total Budgetary Reserve                     | 400,000        |             |
|                        | Total Other Expenditures and Financing Uses | 12,207,399     |             |
| TOTAL EXPENDITURES     |   |                | 161,385,236 |

|   | <u>06/30/2010 Estimate</u> | <u>06/30/2011 Projection</u> |
|---|----------------------------|------------------------------|
| <b><u>CASH AND SHORT-TERM INVESTMENTS</u></b> |                            |                              |
| General Fund                                  | 8,506,219                  | 4,000,000                    |
| Special Revenue Funds:                        |                            |                              |
| Section 690 Capital Reserve Fund              | 0                          | 0                            |
| Section 1431 Capital Reserve Fund             | 3,067,862                  | 4,080,065                    |
| Athletic Fund                                 | 0                          | 0                            |
| Other Special Revenue Funds                   | 0                          | 0                            |
| Capital Project Fund                          | 878,290                    | 0                            |
| Debt Service Fund                             | 0                          | 0                            |
| Enterprise Funds:                             |                            |                              |
| Cafeteria Fund                                | 0                          | 0                            |
| Other Enterprise Funds                        | 0                          | 0                            |
| Internal Service Fund                         | 0                          | 0                            |
| Trust Fund                                    | 0                          | 0                            |
| Agency Fund                                   | 0                          | 0                            |
| <b>Total Cash and Short-Term Investments</b>  | <b>12,452,371</b>          | <b>8,080,065</b>             |
| <b><u>LONG-TERM INVESTMENTS</u></b>           |                            |                              |
| General Fund                                  | 0                          | 0                            |
| Special Revenue Funds:                        |                            |                              |
| Section 690 Capital Reserve Fund              | 0                          | 0                            |
| Section 1431 Capital Reserve Fund             | 0                          | 0                            |
| Athletic Fund                                 | 0                          | 0                            |
| Other Special Revenue Funds                   | 0                          | 0                            |
| Capital Project Fund                          | 0                          | 0                            |
| Debt Service Fund                             | 0                          | 0                            |
| Enterprise Funds:                             |                            |                              |
| Cafeteria Fund                                | 0                          | 0                            |
| Other Enterprise Funds                        | 0                          | 0                            |
| Internal Service Fund                         | 0                          | 0                            |
| Trust Fund                                    | 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>12,452,371</b>          | <b>8,080,065</b>             |

|  | <u>06/30/2010 Estimate</u> | <u>06/30/2011 Projection</u> |
|--|----------------------------|------------------------------|
| <b><u>LONG-TERM INDEBTEDNESS</u></b>       |                            |                              |
| Authority Lease Obligations                | 5,679,878                  | 5,153,388                    |
| Extended Term Financing Agreements Payable | 0                          | 0                            |
| Bonds Payable                              | 109,640,128                | 104,811,814                  |
| Accumulated Compensated Absences           | 4,737,489                  | 3,924,120                    |
| Other Long-Term Liabilities                | 0                          | 0                            |
| Lease-Purchase Obligations                 | 0                          | 0                            |
| TOTAL LONG-TERM INDEBTEDNESS               | 120,057,495                | 113,889,322                  |
| <b><u>SHORT-TERM PAYABLES</u></b>          |                            |                              |
| Other Funds                                | 0                          | 0                            |
| General Fund                               | 2,500,000                  | 0                            |
| TOTAL SHORT-TERM PAYABLES                  | 2,500,000                  | 0                            |
| <b>TOTAL INDEBTEDNESS</b>                  | <b><u>122,557,495</u></b>  | <b><u>113,889,322</u></b>    |

| Account | Description   | Amounts   |
|---------|---|-----------|
| 0770    | Ending Fund Balance - Unreserved  |           |
|         | Explanation:  |           |
|         | <i>Estimated unreserved fund balance for June 30, 2011 should all budgeted expenditures be expended.</i>  |           |
| 0771    | Estimated Ending Unreserved Designated Fund Balance   | 0         |
| 0772    | Estimated Ending Unreserved Undesignated Fund Balance   | 7,620,219 |
|         | Explanation:  |           |
|         | <i>Estimated unreserved fund balance for June 30, 2011 should all budgeted expenditures be expended.</i>  |           |
|         | Ending Fund Balance - Unreserved  | 7,620,219 |
| 5900    | Budgetary Reserve   | 400,000   |
|         | Explanation:  |           |
|         | <i>Unanticipated expenditures such as emergency repairs, additional teaching staff due to enrollment changes and other unbudgeted items of absolute necessity.</i>  |           |
|         | TOTAL ESTIMATED ENDING UNRESERVED FUND<br>BALANCE AND BUDGETARY RESERVE   | 8,020,219 |
| 0799    | Estimated Ending Reserved and Designated Unreserved Fund Balances not scheduled for liquidation this year. (These amounts are not included on the Budget Summary of Estimated Revenues and Other Financing Uses.) | 0         |