

LEA Name: West Chester Area SD

Class: 2

AUN Number: 124159002

County:

Chester

**PDE-2028 - FINAL GENERAL FUND BUDGET**  
**Fiscal Year 07/01/2009 - 06/30/2010**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 5/26/2009

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

5-27-09  
\_\_\_\_\_  
Date

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

5-27-09  
\_\_\_\_\_  
Date

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

6/1/09  
\_\_\_\_\_  
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

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	0
2 Estimated Unreserved Fund Balance - Start of Year	6,478,972
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>6,478,972</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	164,875,134
7000 Revenue from State Sources	30,310,550
8000 Revenue from Federal Sources	4,584,537
9000 Other Financing Sources	89,500
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>199,859,721</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>206,338,693</b>

## 2009-2010 Final General Fund Budget (PDE-2028)

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## ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	136,870,844
6112	Interim Real Estate Taxes	1,532,208
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	19,776,100
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,976,800
6500	Earnings on Investments	1,741,500
6700	Revenues from Student Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,278,500
6910	Rentals	73,600
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	480,582
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>164,875,134</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	7,191,150
7140	Charter Schools	1,758,900
7160	Tuition for Orphans and Children Placed in Private Homes	45,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	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	5,106,350
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)	4,678,500
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,456,100
7330	Health Services (Medical, Dental, Nurse, Act 25)	299,900
7340	State Property Tax Reduction Allocation	3,734,590
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	343,800
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	3,501,800
7820	State Share of Retirement Contributions	2,188,100
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>30,310,550</b>

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	1,752,848
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	355,600
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	74,607
8517	NCLB, Title IV - 21st Century Schools	23,344
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	15,820
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	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	1,814,020
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A	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
8810	Medical Assistance Reimbursements (ACCESS)	423,000
8820	Medical Assistance Reimbursements - Title 19	100,200
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>4,584,537</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	89,500
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>		<b>89,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>199,859,721</b>

Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$136,873,052

Amount of Tax Relief from State/Local Sources: +

\$3,734,590

Approx. Tax Revenue for Tax Rate Calculation:

\$140,607,642

Chester

Delaware

Total

**2008-09 Calculations**

a. Assessed Value	\$7,590,900,000	\$638,950,000	\$8,229,850,000
b. Real Estate Mills	16.8500	12.9400	

**I. 2009-10 Calculations**

c. 2007 STEB Market Value	\$9,086,864,000	\$610,169,700	\$9,697,033,700
d. Assessed Value	\$7,657,115,000	\$648,076,000	\$8,305,191,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
Estimated Percent Collection	96.40000%	96.40000%	

**2008-09 Calculations**

f. 2008-09 Tax Levy (a * b)	\$127,906,665	\$8,268,013	\$136,174,678
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**2009-10 Calculations**

II. g. Percent of Total Market Value	93.708%	6.292%	100.000%
h. Rebalanced 2008-09 Tax Levy (f Total * g)	\$127,606,118	\$8,568,560	\$136,174,678
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.8500	13.4103	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage			96.40000%
k. Tax Levy Needed (Approx. Revenue * g / j)	\$136,680,649	\$9,177,901	\$145,858,550

**III. I. 2009-10 Real Estate Mills**

(k / d * 1000)	17.8500	14.1600	
m. Tax Levy Generated By Mills (l / 1000 * d)	\$136,679,503	\$9,176,756	\$145,856,259
n. Tax Revenue Generated By Mills (m * Est. Pct. Collection)	\$131,759,041	\$8,846,393	\$140,605,434
o. Tax Revenue minus Amount of Tax Relief (n - Amount of Tax Relief)			\$136,870,844

Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$136,873,052

Amount of Tax Relief from State/Local Sources: +

\$3,734,590

Approx. Tax Revenue for Tax Rate Calculation:

\$140,607,642

Chester

Delaware

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	17.5408	13.9601	
q. Mills In Excess of Index if (l > p), (l - p)	0.3092	0.1999	0.5091
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$134,311,923	\$9,047,206	\$143,359,129
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)	\$2,367,580	\$129,550	\$2,497,130
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,282,347	\$124,886	\$2,407,233

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$8,159	\$10,285	
Number of Homestead/Farmstead Properties	24,022	1,611	25,633
V. Median Assessed Value of Homestead Properties			\$0
Portion of Act 1 EIT Revenue Used for Tax Relief			\$0
State Property Tax Reduction Allocation			\$3,734,590
Amount of Tax Relief from State/Local Sources			\$3,734,590



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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County #	County Name	Taxable Assessed Value	Mills	Tax Levy	Percent Collected	Tax Revenue Generated By Mills	Amount of Tax Relief	Estimated Revenue
15	Chester	7,657,115,000	17.8500	136,679,503	96.40000%	131,759,041		
23	Delaware	648,076,000	14.1600	9,176,756	96.40000%	8,846,393		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
Totals		8,305,191,000		145,856,259		140,605,434	- 3,734,590 =	136,870,844
				Rate				
				0.00				Estimated Revenue
								0

6120 Per Capita Taxes, Section 679

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			0	0

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	17,166,100	17,166,100
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	2,610,000	2,610,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			19,776,100	19,776,100

Total Act 511, Current Taxes

Act 511 Tax Limit	---	9,697,033,700	X	12	116,364,404
		Market Value		Mills	(511 Limit)

[illegible]

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	79,622,621	
1200	Special Programs - Elementary/Secondary	24,859,438	
1300	Vocational Education	4,549,022	
1400	Other Instructional Programs - Elementary/Secondary	228,020	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	36,714	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>109,295,815</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	7,096,037	
2200	Support Services - Instructional Staff	5,042,589	
2300	Support Services - Administration	10,822,768	
2400	Support Services - Pupil Health	2,051,741	
2500	Support Services - Business	1,566,477	
2600	Operation & Maintenance of Plant Services	17,492,459	
2700	Student Transportation Services	13,208,663	
2800	Support Services - Central	2,432,708	
2900	Other Support Services	129,790	
	<b>Total 2000 Support Services</b>	<b>59,843,232</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	4,485,464	
3300	Community Services	110,883	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>4,596,347</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	812,000	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>812,000</b>	
	<b>Total Estimated Expenditures</b>		<b>174,547,394</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	24,181,730	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	<b>Total Other Financing Uses</b>		<b>24,181,730</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>198,729,124</b>
	<b>Appropriation of Prior Year Encumbrances</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>198,729,124</b>
	<b>Ending Unreserved Fund Balance</b>		<b>7,609,569</b>

**ITEM**

**AMOUNTS**

**Total Appropriations and Ending Fund Balances**

**206,338,693**

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	48,888,824
200	Personnel Services-Employee Benefits	16,756,826
300	Purchased Professional & Technical Services	2,167,499
400	Purchased Property Services	508,891
500	Other Purchased Services	8,203,513
600	Supplies	2,705,743
700	Property	297,669
800	Other Objects	93,656
	Total Regular Programs - Elementary/Secondary	79,622,621
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,434,998
200	Personnel Services-Employee Benefits	3,899,393
300	Purchased Professional & Technical Services	6,985,565
400	Purchased Property Services	6,300
500	Other Purchased Services	2,309,092
600	Supplies	125,931
700	Property	92,449
800	Other Objects	5,710
	Total Special Programs - Elementary/Secondary	24,859,438
1300	Vocational Education	
100	Personnel Services-Salaries	2,335,052
200	Personnel Services-Employee Benefits	796,265
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	5,360
500	Other Purchased Services	1,282,695
600	Supplies	92,125
700	Property	34,450
800	Other Objects	3,075
	Total Vocational Education	4,549,022
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	85,000
200	Personnel Services-Employee Benefits	28,985
300	Purchased Professional & Technical Services	20,835
400	Purchased Property Services	0
500	Other Purchased Services	88,950
600	Supplies	4,250
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	228,020

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	24,422
200	Personnel Services-Employee Benefits	10,649
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,643
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	36,714
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>109,295,815</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	5,059,571
200	Personnel Services-Employee Benefits	1,725,339
300	Purchased Professional & Technical Services	169,451
400	Purchased Property Services	600
500	Other Purchased Services	57,974
600	Supplies	75,904
700	Property	1,200
800	Other Objects	5,998
	Total Support Services - Pupil Personnel	7,096,037
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,577,916
200	Personnel Services-Employee Benefits	1,916,101
300	Purchased Professional & Technical Services	22,090
400	Purchased Property Services	13,420
500	Other Purchased Services	95,475
600	Supplies	373,006
700	Property	27,247
800	Other Objects	17,334
	Total Support Services - Instructional Staff	5,042,589
2300	Support Services - Administration	
100	Personnel Services-Salaries	6,719,168
200	Personnel Services-Employee Benefits	2,291,271
300	Purchased Professional & Technical Services	1,088,469
400	Purchased Property Services	40,690
500	Other Purchased Services	415,586
600	Supplies	162,390
700	Property	23,078
800	Other Objects	82,116
	Total Support Services - Administration	10,822,768
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,434,365
200	Personnel Services-Employee Benefits	489,126
300	Purchased Professional & Technical Services	67,500
400	Purchased Property Services	3,460
500	Other Purchased Services	5,300
600	Supplies	49,575
700	Property	1,300
800	Other Objects	1,115
	Total Support Services - Pupil Health	2,051,741

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	1,063,556
200	Personnel Services-Employee Benefits	362,678
300	Purchased Professional & Technical Services	34,150
400	Purchased Property Services	11,900
500	Other Purchased Services	23,000
600	Supplies	21,560
700	Property	0
800	Other Objects	49,633
	Total Support Services - Business	1,566,477
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	7,362,775
200	Personnel Services-Employee Benefits	2,510,744
300	Purchased Professional & Technical Services	141,000
400	Purchased Property Services	4,456,050
500	Other Purchased Services	628,200
600	Supplies	2,150,390
700	Property	222,400
800	Other Objects	20,900
	Total Operation & Maintenance of Plant Services	17,492,459
2700	Student Transportation Services	
100	Personnel Services-Salaries	204,318
200	Personnel Services-Employee Benefits	69,673
300	Purchased Professional & Technical Services	30,000
400	Purchased Property Services	3,500
500	Other Purchased Services	12,889,072
600	Supplies	7,800
700	Property	3,000
800	Other Objects	1,300
	Total Student Transportation Services	13,208,663
2800	Support Services - Central	
100	Personnel Services-Salaries	1,162,719
200	Personnel Services-Employee Benefits	399,613
300	Purchased Professional & Technical Services	463,112
400	Purchased Property Services	158,226
500	Other Purchased Services	64,500
600	Supplies	182,538
700	Property	2,000
800	Other Objects	0
	Total Support Services - Central	2,432,708



<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	128,790	
600	Supplies	1,000	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	129,790	
	<b>Total Support Services</b>		<b>59,843,232</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	2,730,425	
200	Personnel Services-Employee Benefits	931,089	
300	Purchased Professional & Technical Services	119,607	
400	Purchased Property Services	40,275	
500	Other Purchased Services	416,554	
600	Supplies	168,668	
700	Property	16,950	
800	Other Objects	61,896	
	Total Student Activities	4,485,464	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries	4,500	
200	Personnel Services-Employee Benefits	1,895	
300	Purchased Professional & Technical Services	94,308	
400	Purchased Property Services	0	
500	Other Purchased Services	1,500	
600	Supplies	7,880	
700	Property	0	
800	Other Objects	800	
	Total Community Services	110,883	
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>4,596,347</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	812,000	
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>812,000</b>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>		
5100	Debt Service		
800	Other Objects	12,219,730	
900	Other Uses of Funds	11,962,000	
	Total Debt Service	24,181,730	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	0	
	Total Interfund Transfers - Out	0	

<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	24,181,730	
TOTAL EXPENDITURES			198,729,124

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	16,750,000	17,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	15,060,074	14,249,698
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	2,126,712	10,000,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	50,000	50,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	150,000	150,000
<b>Total Cash and Short-Term Investments</b>	<b>34,136,786</b>	<b>41,449,698</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	100,000	100,000
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>100,000</b>	<b>100,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>34,236,786</b>	<b>41,549,698</b>

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	304,335,000	292,373,000
Accumulated Compensated Absences	0	0
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	304,335,000	292,373,000
<b><u>SHORT-TERM PAYABLES</u></b>		
Other Funds	0	0
General Fund	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>304,335,000</u></b>	<b><u>292,373,000</u></b>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation:	
	<i>Ending fund balance carried forward into next year</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance	7,609,569
	Explanation:	
	<i>Ending fund balance carried forward into next year</i>	
	Ending Fund Balance - Unreserved	7,609,569
5900	Budgetary Reserve	0
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	7,609,569
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