

LEA Name: Wallingford-Swarthmore SD

Class: 3

AUN Number: 125239603

County: Delaware

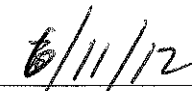
PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2012 - 06/30/2013

General Fund Budget Approval

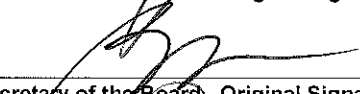
Date of Adoption of the General Fund Budget: 6/11/2012



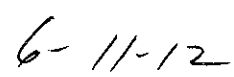
President of the Board - Original Signature Required



Date



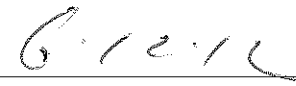
Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Barbara Vaughn
Contact Person

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

| <u>ITEM</u> | <u>AMOUNTS</u> |
|--|-----------------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | |
| 1 Estimated Beginning Fund Balance - Committed | 1,060,000 |
| 2 Estimated Beginning Fund Balance - Assigned | 0 |
| 3 Estimated Beginning Fund Balance - Unassigned | 7,030,217 |
| 4 | 0 |
| 5 | 0 |
| 6 | 0 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 8,090,217 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 53,607,118 |
| 7000 Revenue from State Sources | 11,261,048 |
| 8000 Revenue from Federal Sources | 391,885 |
| 9000 Other Financing Sources | 0 |
| Total Estimated Revenues And Other Financing Sources | 65,260,051 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 73,350,268 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|--|-------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 50,207,545 |
| 6112 | Interim Real Estate Taxes | 150,000 |
| 6113 | Public Utility Realty Tax | 68,600 |
| 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 | 53,000 |
| 6130 | Taxpayer Relief Taxes - Proportional Assessments | 0 |
| 6140 | Current Act 511 Taxes - Flat Rate Assessments | 53,000 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 450,000 |
| 6160 | Non-Real Estate Taxes - First Class Districts Only | 0 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 1,210,000 |
| 6500 | Earnings on Investments | 55,000 |
| 6700 | Revenues from District Activities | 47,000 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 640,335 |
| 6910 | Rentals | 171,708 |
| 6920 | Contributions and Donations From Private Sources / Capital Contributions | 0 |
| 6940 | Tuition from Patrons | 112,340 |
| 6960 | Services Provided Other Local Governmental Units / LEAs | 200,000 |
| 6970 | Services Provided Other Funds | 0 |
| 6980 | Revenue From Community Service Activities | 0 |
| 6990 | Refunds and Other Miscellaneous Revenue | 188,590 |
| | REVENUE FROM LOCAL SOURCES | 53,607,118 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 3,055,698 |
| 7140 | Charter Schools | 0 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 3,500 |
| 7170 | School Improvement Grants | 0 |
| 7180 | Staff and Program Development | 0 |
| 7220 | Vocational Education | 0 |
| 7230 | Alternative Education | 0 |
| 7240 | Driver Education - Student | 0 |
| 7250 | Migratory Children | 0 |
| 7260 | Workforce Investment Act | 0 |
| 7271 | Special Education Funding for School Aged Pupils | 1,826,125 |
| 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) | 660,000 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 553,960 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 70,000 |
| 7340 | State Property Tax Reduction Allocation | 1,837,890 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 77,799 |
| 7502 | Dual Enrollment Grants | 0 |
| 7503 | Project 720 / High School Reform | 0 |
| 7598 | Revenue for the Support of Public Schools | 0 |
| 7599 | Other State Revenue Not Listed in the 7500 Series | 0 |
| 7810 | State Share of Social Security and Medicare Taxes | 1,196,112 |
| 7820 | State Share of Retirement Contributions | 1,979,964 |
| 7900 | Revenue for Technology | 0 |
| | REVENUE FROM STATE SOURCES | 11,261,048 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-------------------------------------|--|----------------|
| REVENUE FROM FEDERAL SOURCES | | |
| 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 | 138,334 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 80,906 |
| 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 |
| 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) | 172,645 |
| 8820 | Medical Assistance Reimbursement For Administrative Claiming (Quarterly) | 0 |
| REVENUE FROM FEDERAL SOURCES | | 391,885 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|---|---|-------------------|
| OTHER FINANCING SOURCES | | |
| 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 |
| | OTHER FINANCING SOURCES | 0 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | | 65,260,051 |

Act 1 Index (current): 1.7%

Calculation Method: Rate Additional Mills for Community College: 0.4190

Approx. Tax Revenue from RE Taxes: \$50,044,114

Amount of Tax Relief for Homestead Exclusions + \$1,837,921

Total Approx. Tax Revenue: \$51,882,035

Approx. Tax Levy for Tax Rate Calculation: \$53,804,810

| | Delaware Rutledge / Swarthmore Boro | Delaware Nether P Twp / Rose V Boro | Total |
|--|--|--|-----------------|
| 2011-12 Data | | | |
| a. Assessed Value | \$405,415,874 | \$980,722,608 | \$1,386,138,482 |
| b. Real Estate Mills | 38.0220 | 38.0220 | 38.0220 |
| I. 2012-13 Data | | | |
| c. 2010 STEB Market Value | \$579,903,103 | \$1,343,732,914 | \$1,923,636,017 |
| d. Assessed Value | \$405,036,694 | \$977,587,218 | \$1,382,623,912 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 | \$0 |
| 2011-12 Calculations | | | |
| f. 2011-12 Tax Levy (a * b) | \$15,414,722 | \$37,289,035 | \$52,703,757 |
| 2012-13 Calculations | | | |
| II. g. Percent of Total Market Value | | | 100.00000% |
| h. Rebalanced 2011-12 Tax Levy (f Total * g) | | | \$52,703,757 |
| i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment | 38.0220 | 38.0220 | 38.0220 |
| Calculation of Tax Rates and Levies Generated | | | |
| j. Weighted Avg. Collection Percentage | 96.30000% | 96.30000% | 96.30000% |
| k. Tax Levy Needed (Approx. Tax Levy * g) | | | \$53,804,810 |
| III. I. 2012-13 Real Estate Tax Rate (k / d * 1000) | 38.9150 | 38.9150 | 38.9150 |
| m. Tax Levy Generated by Mills (I / 1000 * d) | \$15,762,003 | \$38,042,807 | \$53,804,810 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) | | | \$51,966,889 |
| o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) | | | \$50,044,114 |

Act 1 Index (current): 1.7%

Calculation Method: Rate Additional Mills for Community College: 0.4190

Approx. Tax Revenue from RE Taxes: \$50,044,114
 Amount of Tax Relief for Homestead Exclusions + \$1,837,921
 Total Approx. Tax Revenue: \$51,882,035
 Approx. Tax Levy for Tax Rate Calculation: \$53,804,810

| | Delaware Rutledge / Swarthmore Boro | Delaware Nether P Twp / Rose V Boro | Total |
|--|--|--|--------------|
| Index Maximums | | | |
| p. Maximum Mills Based On Index (i * (1 + Index)) | 38.6683 | 38.6683 | 38.6683 |
| q. Mills In Excess of Index if (l > p), (l - p) | 0.2467 | 0.2467 | 0.4934 |
| r. Maximum Tax Levy Based On Index (p / 1000) * d | \$15,662,080 | \$37,801,636 | \$53,463,716 |
| 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) | \$99,923 | \$241,171 | \$341,094 |
| u. Tax Revenue In Excess of Index (t * Est. Pct. Collection) | \$96,226 | \$232,248 | \$328,474 |
| v. 2012-13 Total Real Estate Mills 39.3340 38.9150 | | | |
| w. Tax Levy Generated By Mills (Line m) | \$15,762,003 | \$38,042,807 | \$53,804,810 |
| x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d) | \$169,710 | \$0 | \$169,710 |
| V. y. Tax Levy minus Tax Relief for Homestead Exclusions | | | \$52,136,599 |
| z. Net Tax Revenue Generated by Mills (y * j) | | | \$50,207,545 |
| Information Related to Property Tax Relief | | | |
| Assessed Value Exclusion per Homestead | \$8,709 | \$8,709 | |
| Number of Homestead/Farmstead Properties | 4,046 | 1,377 | 5,423 |
| VI. Median Assessed Value of Homestead Properties | | | \$184,903 |

Act 1 Index (current): 1.7%

Calculation Method: Rate Additional Mills for Community College: 0.4190

Approx. Tax Revenue from RE Taxes: \$50,044,114

Amount of Tax Relief for Homestead Exclusions + \$1,837,921

Total Approx. Tax Revenue: \$51,882,035

Approx. Tax Levy for Tax Rate Calculation: \$53,804,810

| | Delaware Rutledge / Swarthmore Boro | Delaware Nether P Twp / Rose V Boro | | | Total |
|---|--|--|----------------------|-----|-------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | | \$1,837,890 | Lowering RE Tax Rate | \$0 | \$1,837,890 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | | \$31 | | | \$31 |
| Amount of Tax Relief from State/Local Sources | | | | | \$1,837,921 |

CODE

6111 Current Real Estate Taxes

| County Name | Taxable Assessed Value | Real Estate Mills | Tax Levy Generated by Mills | Amount of Tax Relief for Homestead Exclusions | Tax Levy Minus Homestead Exclusions | Percent Collected | Net Tax Revenue Generated By Mills |
|----------------|------------------------|-------------------|-----------------------------|---|-------------------------------------|-------------------|------------------------------------|
| Delaware | 405,036,694 | 39.3340 | 15,931,713 | | | 96.30000% | |
| Delaware | 977,587,218 | 38.9150 | 38,042,807 | | | 96.30000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| Totals: | 1,382,623,912 | | 53,974,520 | - 1,837,921 | = 52,136,599 | X 96.30000% | = 50,207,545 |

| 6120 <u>Per Capita Taxes, Section 679</u> | Rate | Estimated Revenue |
|---|------|-------------------|
| | 5.00 | 53,000 |

6140 Current Act 511 Taxes - Flat Rate Assessments

| | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|--|--------|-----------------------|---------------|-------------------|
| 6141 Per Capita Taxes, Act 511 | \$5.00 | \$0.00 | 53,000 | 53,000 |
| 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 | | | 53,000 | 53,000 |

6150 Current Act 511 Taxes - Proportional Assessments

| | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|---|-------|-----------------------|----------------|-------------------|
| 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 | 0.50% | 0.00% | 450,000 | 450,000 |
| 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 | | | 450,000 | 450,000 |

Total Act 511, Current Taxes

| | | | | | |
|-------------------|-----|---------------|---|-------|-------------|
| Act 511 Tax Limit | --- | 1,923,636,017 | X | 12 | 23,083,632 |
| | | Market Value | | Mills | (511 Limit) |

| ITEM | | AMOUNTS | |
|------|--|-------------------|-------------------|
| 1000 | Instruction | | |
| 1100 | Regular Programs - Elementary/Secondary | 27,002,164 | |
| 1200 | Special Programs - Elementary/Secondary | 10,809,698 | |
| 1300 | Vocational Education | 361,117 | |
| 1400 | Other Instructional Programs - Elementary/Secondary | 310,424 | |
| 1500 | Nonpublic School Programs | 169,733 | |
| 1600 | Adult Education Programs | 0 | |
| 1700 | Higher Education Programs | 0 | |
| 1800 | Pre-Kindergarten | 0 | |
| | Total 1000 Instruction | 38,653,136 | |
| 2000 | Support Services | | |
| 2100 | Support Services - Pupil Personnel | 2,244,401 | |
| 2200 | Support Services - Instructional Staff | 2,177,774 | |
| 2300 | Support Services - Administration | 2,893,632 | |
| 2400 | Support Services - Pupil Health | 722,736 | |
| 2500 | Support Services - Business | 890,925 | |
| 2600 | Operation & Maintenance of Plant Services | 4,483,396 | |
| 2700 | Student Transportation Services | 3,305,467 | |
| 2800 | Support Services - Central | 1,354,276 | |
| 2900 | Other Support Services | 49,926 | |
| | Total 2000 Support Services | 18,122,533 | |
| 3000 | Operation of Non-instructional Services | | |
| 3100 | Food Services | 0 | |
| 3200 | Student Activities | 1,297,792 | |
| 3300 | Community Services | 350 | |
| 3400 | Scholarships and Awards | 0 | |
| | Total 3000 Operation of Non-instructional Services | 1,298,142 | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | 125,000 | |
| | Total 4000 Facilities Acquisition, Construction and Improvement | 125,000 | |
| | Total Estimated Expenditures | | 58,198,811 |
| 5000 | Other Expenditures and Financing Uses | | |
| 5100 | Debt Service | 8,033,572 | |
| 5200 | Interfund Transfers - Out | 15,000 | |
| 5300 | Transfers Involving Component Units | 0 | |
| 5900 | Budgetary Reserve | 800,000 | |
| | Total Other Financing Uses | | 8,848,572 |
| | Total Estimated Expenditures and Other Financing Uses | | 67,047,383 |
| | Appropriation of Prior Year Fund Balance | | 0 |
| | Total Appropriations | | 67,047,383 |
| | Ending Committed, Assigned and Unassigned Fund Balance | | 6,302,885 |
| | Total Appropriations and Ending Fund Balances | | 73,350,268 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 1000 | INSTRUCTION | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 18,529,259 |
| 200 | Personnel Services-Employee Benefits | 6,833,277 |
| 300 | Purchased Professional & Technical Services | 390,984 |
| 400 | Purchased Property Services | 412,420 |
| 500 | Other Purchased Services | 182,960 |
| 600 | Supplies | 580,744 |
| 700 | Property | 64,450 |
| 800 | Other Objects | 8,070 |
| | Total Regular Programs - Elementary/Secondary | 27,002,164 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 4,190,694 |
| 200 | Personnel Services-Employee Benefits | 1,893,606 |
| 300 | Purchased Professional & Technical Services | 2,613,335 |
| 400 | Purchased Property Services | 203,200 |
| 500 | Other Purchased Services | 1,805,550 |
| 600 | Supplies | 99,810 |
| 700 | Property | 2,000 |
| 800 | Other Objects | 1,503 |
| | Total Special Programs - Elementary/Secondary | 10,809,698 |
| 1300 | Vocational Education | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 361,117 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | 361,117 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 200,831 |
| 200 | Personnel Services-Employee Benefits | 83,063 |
| 300 | Purchased Professional & Technical Services | 4,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 14,000 |
| 600 | Supplies | 8,530 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Instructional Programs - Elementary/Secondary | 310,424 |

| <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 | 169,733 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Nonpublic School Programs | 169,733 |
| 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 | | 38,653,136 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| 2000 | SUPPORT SERVICES | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 1,553,417 |
| 200 | Personnel Services-Employee Benefits | 587,532 |
| 300 | Purchased Professional & Technical Services | 27,400 |
| 400 | Purchased Property Services | 3,377 |
| 500 | Other Purchased Services | 2,320 |
| 600 | Supplies | 70,115 |
| 700 | Property | 0 |
| 800 | Other Objects | 240 |
| | Total Support Services - Pupil Personnel | 2,244,401 |
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 1,401,138 |
| 200 | Personnel Services-Employee Benefits | 539,077 |
| 300 | Purchased Professional & Technical Services | 87,080 |
| 400 | Purchased Property Services | 9,687 |
| 500 | Other Purchased Services | 26,121 |
| 600 | Supplies | 107,621 |
| 700 | Property | 5,200 |
| 800 | Other Objects | 1,850 |
| | Total Support Services - Instructional Staff | 2,177,774 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 1,844,077 |
| 200 | Personnel Services-Employee Benefits | 594,965 |
| 300 | Purchased Professional & Technical Services | 229,300 |
| 400 | Purchased Property Services | 10,716 |
| 500 | Other Purchased Services | 116,100 |
| 600 | Supplies | 70,019 |
| 700 | Property | 2,000 |
| 800 | Other Objects | 26,455 |
| | Total Support Services - Administration | 2,893,632 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 257,403 |
| 200 | Personnel Services-Employee Benefits | 98,353 |
| 300 | Purchased Professional & Technical Services | 353,500 |
| 400 | Purchased Property Services | 1,150 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 12,330 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Support Services - Pupil Health | 722,736 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 482,785 |
| 200 | Personnel Services-Employee Benefits | 200,284 |
| 300 | Purchased Professional & Technical Services | 2,000 |
| 400 | Purchased Property Services | 62,856 |
| 500 | Other Purchased Services | 12,300 |
| 600 | Supplies | 83,500 |
| 700 | Property | 0 |
| 800 | Other Objects | 47,200 |
| | Total Support Services - Business | 890,925 |
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 1,101,206 |
| 200 | Personnel Services-Employee Benefits | 485,253 |
| 300 | Purchased Professional & Technical Services | 51,000 |
| 400 | Purchased Property Services | 1,487,558 |
| 500 | Other Purchased Services | 211,729 |
| 600 | Supplies | 1,093,950 |
| 700 | Property | 50,000 |
| 800 | Other Objects | 2,700 |
| | Total Operation & Maintenance of Plant Services | 4,483,396 |
| 2700 | Student Transportation Services | |
| 100 | Personnel Services-Salaries | 1,416,550 |
| 200 | Personnel Services-Employee Benefits | 825,366 |
| 300 | Purchased Professional & Technical Services | 10,000 |
| 400 | Purchased Property Services | 503,751 |
| 500 | Other Purchased Services | 193,600 |
| 600 | Supplies | 355,300 |
| 700 | Property | 500 |
| 800 | Other Objects | 400 |
| | Total Student Transportation Services | 3,305,467 |
| 2800 | Support Services - Central | |
| 100 | Personnel Services-Salaries | 464,964 |
| 200 | Personnel Services-Employee Benefits | 576,052 |
| 300 | Purchased Professional & Technical Services | 58,900 |
| 400 | Purchased Property Services | 77,700 |
| 500 | Other Purchased Services | 75,480 |
| 600 | Supplies | 70,745 |
| 700 | Property | 29,250 |
| 800 | Other Objects | 1,185 |
| | Total Support Services - Central | 1,354,276 |

| <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 | 49,926 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 49,926 |
| | Total Support Services | 18,122,533 |
| 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 | 672,877 |
| 200 | Personnel Services-Employee Benefits | 150,193 |
| 300 | Purchased Professional & Technical Services | 167,413 |
| 400 | Purchased Property Services | 36,500 |
| 500 | Other Purchased Services | 106,075 |
| 600 | Supplies | 99,829 |
| 700 | Property | 39,400 |
| 800 | Other Objects | 25,505 |
| | Total Student Activities | 1,297,792 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|------------------|
| 3300 | Community Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 350 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Community Services | <u>350</u> |
| 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 | <u>0</u> |
| | Total Operation of Non-instructional Services | 1,298,142 |
| 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 | 0 |
| 400 | Purchased Property Services | 125,000 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| | Total Facilities Acquisition, Construction and Improvement Services | 125,000 |
| 5000 | OTHER EXPENDITURES AND FINANCING USES | |
| 5100 | Debt Service | |
| 800 | Other Objects | 4,166,939 |
| 900 | Other Uses of Funds | 3,866,633 |
| | Total Debt Service | <u>8,033,572</u> |
| 5200 | Interfund Transfers - Out | |
| 900 | Other Uses of Funds | 15,000 |
| | Total Interfund Transfers - Out | <u>15,000</u> |

| <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 | 800,000 |
| | Total Budgetary Reserve | 800,000 |
| | Total Other Expenditures and Financing Uses | 8,848,572 |
| TOTAL EXPENDITURES | | 67,047,383 |

| | <u>06/30/2012 Estimate</u> | <u>06/30/2013 Projection</u> |
|---|----------------------------|------------------------------|
| <u>CASH AND SHORT-TERM INVESTMENTS</u> | | |
| General Fund | 8,000,000 | 6,300,000 |
| Special Revenue Fund | | |
| Athletic/School-Sponsored Extra Curricular Activities | 0 | 0 |
| Other Comptroller-Approved Special Revenue Fund | 0 | 0 |
| Capital Projects Fund | | |
| Capital Reserve Fund - §690 | 0 | 0 |
| Capital Reserve Fund - §1431 | 5,000,000 | 3,000,000 |
| Capital Projects Fund – Other | 0 | 0 |
| Debt Service Fund | 0 | 0 |
| Enterprise Fund (Food Service, Child Care) | 70,000 | 70,000 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 0 | 0 |
| Agency Fund | 0 | 0 |
| Total Cash and Short-Term Investments | 13,070,000 | 9,370,000 |
| <u>LONG-TERM INVESTMENTS</u> | | |
| General Fund | 0 | 0 |
| Special Revenue Fund | | |
| Athletic/School-Sponsored Extra Curricular Activities | 0 | 0 |
| Other Comptroller-Approved Special Revenue Fund | 0 | 0 |
| Capital Projects Fund | | |
| Capital Reserve Fund - §690 | 0 | 0 |
| Capital Reserve Fund - §1431 | 0 | 0 |
| Capital Projects Fund – Other | 0 | 0 |
| Debt Service Fund | 0 | 0 |
| Enterprise Fund (Food Service, Child Care) | 0 | 0 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 0 | 0 |
| Agency Fund | 0 | 0 |
| Total Long-Term Investments | 0 | 0 |
| TOTAL CASH AND INVESTMENTS | 13,070,000 | 9,370,000 |

| | <u>06/30/2012 Estimate</u> | <u>06/30/2013 Projection</u> |
|--|----------------------------|------------------------------|
| <u>LONG-TERM INDEBTEDNESS</u> | | |
| Extended Term Financing Agreements Payable | 0 | 0 |
| Other Long-Term Liabilities | 0 | 0 |
| Bonds Payable | 99,948,636 | 93,215,868 |
| Lease-Purchase Obligations | 0 | 0 |
| Accumulated Compensated Absences | 1,200,073 | 1,304,073 |
| Authority Lease Obligations | 526,943 | 455,065 |
| TOTAL LONG-TERM INDEBTEDNESS | 101,675,652 | 94,975,006 |
| <u>SHORT-TERM PAYABLES</u> | | |
| General Fund | 0 | 0 |
| Other Funds | 0 | 0 |
| TOTAL SHORT-TERM PAYABLES | 0 | 0 |
| TOTAL INDEBTEDNESS | <u>101,675,652</u> | <u>94,975,006</u> |

| Account | Description | Amounts |
|--|---|------------------|
| 0830 | Estimated Ending Committed Fund Balance Explanation: \$710,000 rate stabilization for PSERS; \$360,000 for acquisition of buses. | 1,060,000 |
| 0840 | Estimated Ending Assigned Fund Balance | 0 |
| 0850 | Estimated Ending Unassigned Fund Balance Explanation: <i>Unassigned Fund Balance</i> | 5,242,885 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | | 6,302,885 |
| 5900 | Budgetary Reserve Explanation: <i>Contingency for emergencies.</i> | 800,000 |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | | 7,102,885 |
| Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation | | 0 |