

LEA Name: Oxford Area SD

Class: 3


AUN Number: 124156703

County: Chester

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: 5/17/2010



President of the Board - Original Signature Required

Date 5/17/10



Secretary of the Board - Original Signature Required

Date 5/17/10



Chief School Administrator - Original Signature Required

Date 5/17/10

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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
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Reserve for Encumbrances - Start of Year	0
2 Estimated Unreserved Fund Balance - Start of Year	8,453,466
3	0
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	8,453,466
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	34,565,663
7000 Revenue from State Sources	20,664,888
8000 Revenue from Federal Sources	452,469
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	55,683,020
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	64,136,486

2010-2011 Final General Fund Budget (PDE-2028)**AUN: 124156703 Oxford Area SD**

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	29,928,576
6112	Interim Real Estate Taxes	250,000
6113	Public Utility Realty Tax	40,000
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	2,378,057
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,000,000
6500	Earnings on Investments	195,000
6700	Revenues from District Activities	164,030
6800	Revenue from Intermediary Sources / Pass-Through Funds	400,000
6910	Rentals	110,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	0
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	100,000
	REVENUE FROM LOCAL SOURCES	34,565,663

2010-2011 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>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	11,241,715
7140	Charter Schools	1,471,625
7160	Tuition for Orphans and Children Placed in Private Homes	50,000
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	1,532,425
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	104,895
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,549,401
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	981,395
7330	Health Services (Medical, Dental, Nurse, Act 25)	76,000
7340	State Property Tax Reduction Allocation	1,588,431
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	505,078
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	753,871
7820	State Share of Retirement Contributions	810,052
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		20,664,888

<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. Achvmnt. of the Disadvantaged	452,469
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	0
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	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)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		452,469

<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
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		55,683,020

Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$29,928,576

Amount of Tax Relief for Homestead Exclusions + \$1,588,431

Approx. Tax Revenue for Tax Rate Calculation: \$31,517,007

Chester

Total

2009-10 Calculations		
a. Assessed Value	\$1,117,191,393	\$1,117,191,393
b. Real Estate Mills	29.5479	
I. 2010-11 Calculations		
c. 2008 STEB Market Value	\$1,461,312,400	\$1,461,312,400
d. Assessed Value	\$1,111,084,636	\$1,111,084,636
e. Assessed Value of New Constr/ Renov	\$0	\$0
Estimated Percent Collection	95.79662%	
2009-10 Calculations		
f. 2009-10 Tax Levy	\$33,010,660	\$33,010,660
(a * b)		
2010-11 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2009-10 Tax Levy	\$33,010,660	\$33,010,660
(f Total * g)		
i. Base Mills Subject to Index	29.5479	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage		95.79662%
k. Tax Levy Needed	\$32,899,915	\$32,899,915
(Approx. Revenue * g / j)		
III. I. 2010-11 Real Estate Mills	29.5479	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$32,830,218	\$32,830,218
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,241,787
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,928,576
(n * Est. Pct. Collection)		

Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$29,928,576

Amount of Tax Relief for Homestead Exclusions + \$1,588,431

Approx. Tax Revenue for Tax Rate Calculation: \$31,517,007

Chester

Total

Index Maximums			
p. Maximum Mills Based On Index	30.7002		
(i * (1 + Index))			
q. Mills In Excess of Index	0.0000		0.0000
if (l > p), (l - p)			
r. Maximum Tax Levy Based On Index	\$34,110,521		\$34,110,521
(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 * Est. Pct. Collection)			

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$9,518		
Number of Homestead/Farmstead Properties	5,673		5,673
V. Median Assessed Value of Homestead Properties			\$136,060

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,588,431	Lowering RE Tax Rate	\$0	\$1,588,431
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,588,431</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>
Chester	1,111,084,636	29.5479	32,830,218			95.79662%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,111,084,636		32,830,218	- 1,588,431	31,241,787	95.79662%	29,928,576
				<u>Rate</u>			<u>Estimated Revenue</u>
				0.00			0

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	\$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

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	2,050,057	2,050,057
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	328,000	328,000
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			2,378,057	2,378,057

Total Act 511, Current Taxes

Act 511 Tax Limit	---	1,461,312,400	X	12	17,535,749
		Market Value		Mills	(511 Limit)

[illegible]

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	21,662,697	
1200	Special Programs - Elementary/Secondary	9,402,380	
1300	Vocational Education	1,083,725	
1400	Other Instructional Programs - Elementary/Secondary	163,770	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	32,312,572	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,226,343	
2200	Support Services - Instructional Staff	1,225,975	
2300	Support Services - Administration	2,828,646	
2400	Support Services - Pupil Health	562,384	
2500	Support Services - Business	581,012	
2600	Operation & Maintenance of Plant Services	4,777,673	
2700	Student Transportation Services	3,333,249	
2800	Support Services - Central	970,880	
2900	Other Support Services	22,000	
	Total 2000 Support Services	15,528,162	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	894,925	
3300	Community Services	20,000	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	914,925	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures	48,755,659	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	6,880,556	
5200	Interfund Transfers - Out	166,805	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	100,000	
	Total Other Financing Uses	7,147,361	
	Total Estimated Expenditures and Other Financing Uses		55,903,020
	Appropriation of Prior Year Encumbrances		0
	Total Appropriations		55,903,020
	Ending Unreserved Fund Balance		8,233,466

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

64,136,486

Function-Object	Description	Amounts
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,146,986
200	Personnel Services-Employee Benefits	5,473,774
300	Purchased Professional & Technical Services	432,518
400	Purchased Property Services	101,159
500	Other Purchased Services	3,858,079
600	Supplies	560,492
700	Property	73,405
800	Other Objects	16,284
	Total Regular Programs - Elementary/Secondary	21,662,697
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,597,283
200	Personnel Services-Employee Benefits	1,174,695
300	Purchased Professional & Technical Services	3,020,993
400	Purchased Property Services	4,700
500	Other Purchased Services	2,563,389
600	Supplies	35,120
700	Property	3,750
800	Other Objects	2,450
	Total Special Programs - Elementary/Secondary	9,402,380
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	1,083,725
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,083,725
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	138,428
200	Personnel Services-Employee Benefits	21,967
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	3,375
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	163,770

<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	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		32,312,572

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	794,145
200	Personnel Services-Employee Benefits	393,958
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	26,825
600	Supplies	8,980
700	Property	0
800	Other Objects	2,435
	Total Support Services - Pupil Personnel	1,226,343
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	726,913
200	Personnel Services-Employee Benefits	341,615
300	Purchased Professional & Technical Services	28,280
400	Purchased Property Services	5,350
500	Other Purchased Services	13,597
600	Supplies	84,335
700	Property	22,990
800	Other Objects	2,895
	Total Support Services - Instructional Staff	1,225,975
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,734,039
200	Personnel Services-Employee Benefits	753,408
300	Purchased Professional & Technical Services	142,500
400	Purchased Property Services	33,949
500	Other Purchased Services	122,070
600	Supplies	18,605
700	Property	1,700
800	Other Objects	22,375
	Total Support Services - Administration	2,828,646
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	338,449
200	Personnel Services-Employee Benefits	204,265
300	Purchased Professional & Technical Services	4,000
400	Purchased Property Services	510
500	Other Purchased Services	4,065
600	Supplies	6,800
700	Property	3,750
800	Other Objects	545
	Total Support Services - Pupil Health	562,384

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	374,586
200	Personnel Services-Employee Benefits	162,926
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	7,200
500	Other Purchased Services	20,700
600	Supplies	9,400
700	Property	4,100
800	Other Objects	2,100
	Total Support Services - Business	581,012
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	791,688
200	Personnel Services-Employee Benefits	575,675
300	Purchased Professional & Technical Services	527,177
400	Purchased Property Services	847,133
500	Other Purchased Services	175,000
600	Supplies	1,840,500
700	Property	20,000
800	Other Objects	500
	Total Operation & Maintenance of Plant Services	4,777,673
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	6,000
500	Other Purchased Services	2,895,249
600	Supplies	421,700
700	Property	10,000
800	Other Objects	300
	Total Student Transportation Services	3,333,249
2800	Support Services - Central	
100	Personnel Services-Salaries	432,973
200	Personnel Services-Employee Benefits	213,357
300	Purchased Professional & Technical Services	47,350
400	Purchased Property Services	16,200
500	Other Purchased Services	49,300
600	Supplies	161,300
700	Property	49,500
800	Other Objects	900
	Total Support Services - Central	970,880

<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	22,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	22,000	
	Total Support Services		15,528,162
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	434,212	
200	Personnel Services-Employee Benefits	102,393	
300	Purchased Professional & Technical Services	58,640	
400	Purchased Property Services	21,000	
500	Other Purchased Services	154,300	
600	Supplies	32,830	
700	Property	44,000	
800	Other Objects	47,550	
	Total Student Activities	894,925	

<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	20,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Community Services	20,000	
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		914,925
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	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
	Total Facilities Acquisition, Construction and Improvement Services		0
5000	OTHER EXPENDITURES AND FINANCING USES		
5100	Debt Service		
800	Other Objects	3,780,556	
900	Other Uses of Funds	3,100,000	
	Total Debt Service	6,880,556	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	166,805	
	Total Interfund Transfers - Out	166,805	

Function-Object **Description**

Amounts

5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	100,000	
	Total Budgetary Reserve	100,000	
	Total Other Expenditures and Financing Uses	7,147,361	
	TOTAL EXPENDITURES		55,903,020

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	8,000,000	10,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	4,000,000	3,500,000
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	1,000,000	500,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	500,000	500,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	55,000	55,000
Total Cash and Short-Term Investments	13,555,000	14,555,000
<u>LONG-TERM INVESTMENTS</u>		
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
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	13,555,000	14,555,000

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	82,165,000	79,065,000
Accumulated Compensated Absences	350,000	350,000
Other Long-Term Liabilities	245,000	250,000
Lease-Purchase Obligations	450,000	450,000
TOTAL LONG-TERM INDEBTEDNESS	83,210,000	80,115,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	200,000	200,000
General Fund	3,000,000	3,000,000
TOTAL SHORT-TERM PAYABLES	3,200,000	3,200,000
TOTAL INDEBTEDNESS	<u>86,410,000</u>	<u>83,315,000</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation: <i>7% of 2010-2011 budgeted expenses and rate stabilization accounts for unanticipated expenditures.</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	4,320,255
	Explanation: <i>Rate Stabilization accounts for Unanticipated Medical Claims, Employer Retirement Contribution Increases and Utility Rate Increases.</i>	
0772	Estimated Ending Unreserved Undesignated Fund Balance	3,913,211
	Explanation: <i>Less than 7% of 2010-2011 budgeted expenses.</i>	
	Ending Fund Balance - Unreserved	8,233,466
5900	Budgetary Reserve	100,000
	Explanation: <i>Less than .25% of 2010-2011 budgeted expenditures, to cover unpredictable changes in the cost of goods and services.</i>	
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	8,333,466
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