

LEA Name:

West York Area SD

Class: 3

AUN Number: 112678503

County:

York

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2011 - 06/30/2012

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 4/19/2011

President of the Board - Original Signature Required

Anthony E. Penn

Date

5/25

Secretary of the Board - Original Signature Required

John G. ...

Date

5/25/11

Chief School Administrator - Original Signature Required

David Peck
Contact Person

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Telephone

1006
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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 Beginning Fund Balance - Committed | 3,248,540 | |
| 2 | Estimated Beginning Fund Balance - Assigned | 5,658,125 | |
| 3 | Estimated Beginning Fund Balance - Unassigned | 3,747,960 | |
| 4 | | 0 | |
| 5 | | 0 | |
| 6 | | 0 | |
| | Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | | 12,654,625 |

Estimated Revenues And Other Financing Sources

| | | | |
|------|---|------------|-------------------|
| 6000 | Revenue from Local Sources | 32,378,849 | |
| 7000 | Revenue from State Sources | 10,731,662 | |
| 8000 | Revenue from Federal Sources | 382,600 | |
| 9000 | Other Financing Sources | 0 | |
| | Total Estimated Revenues And Other Financing Sources | | 43,493,111 |

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

56,147,736

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|--|-------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 27,629,828 |
| 6112 | Interim Real Estate Taxes | 100,000 |
| 6113 | Public Utility Realty Tax | 41,000 |
| 6114 | Payments in Lieu of Current Taxes - State / Local Reimbursement | 50,000 |
| 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 | 2,350,000 |
| 6160 | Non-Real Estate Taxes - First Class Districts Only | 0 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 850,000 |
| 6500 | Earnings on Investments | 180,000 |
| 6700 | Revenues from District Activities | 58,400 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 431,121 |
| 6910 | Rentals | 12,500 |
| 6920 | Contributions and Donations From Private Sources / Capital Contributions | 0 |
| 6940 | Tuition from Patrons | 76,000 |
| 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 | 600,000 |
| REVENUE FROM LOCAL SOURCES | | 32,378,849 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 5,141,808 |
| 7140 | Charter Schools | 0 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 85,000 |
| 7170 | School Improvement Grants | 0 |
| 7180 | Staff and Program Development | 0 |
| 7220 | Vocational Education | 0 |
| 7230 | Alternative Education | 700 |
| 7240 | Driver Education - Student | 0 |
| 7250 | Migratory Children | 150 |
| 7260 | Workforce Investment Act | 0 |
| 7271 | Special Education Funding for School Aged Pupils | 1,420,989 |
| 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) | 726,600 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 578,094 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 60,000 |
| 7340 | State Property Tax Reduction Allocation | 1,059,930 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 0 |
| 7502 | Dual Enrollment Grants | 0 |
| 7503 | Project 720 / High School Reform | 0 |
| 7599 | Other State Revenue Not Listed in the 7500 Series | 779,134 |
| 7810 | State Share of Social Security and Medicare Taxes | 879,257 |
| 7820 | State Share of Retirement Contributions | 0 |
| 7900 | Revenue for Technology | 0 |
| REVENUE FROM STATE SOURCES | | 10,731,662 |

FUNCTION DESCRIPTION

REVENUE FROM FEDERAL SOURCES

| FUNCTION | DESCRIPTION | Amounts |
|----------|--|---------|
| 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 Govt 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 | 322,600 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 60,000 |
| 8516 | NCLB, Title III - Language Instr. for LEP and Immigrant 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) | 0 |
| 8820 | Medical Assistance Reimbursement For Administrative Claiming (Quarterly) | 0 |

REVENUE FROM FEDERAL SOURCES

382,600

FUNCTION DESCRIPTION

OTHER FINANCING SOURCES

| FUNCTION | DESCRIPTION | Amounts |
|--------------------------------|---|----------|
| 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

43,493,111

Act 1 Index (current): 1.8%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$27,629,828

Amount of Tax Relief for Homestead Exclusions + \$1,059,930

Total Approx. Tax Revenue: \$28,689,758

Approx. Tax Levy for Tax Rate Calculation: \$30,453,364
York

Total

2010-11 Data

a. Assessed Value \$1,533,683,746
b. Real Estate Mills 19.8121

\$1,533,683,746

I. 2011-12 Data

c. 2009 STEB Market Value \$1,439,568,700
d. Assessed Value \$1,537,109,360
e. Assessed Value of New Constr/ Renov \$0

\$1,439,568,700
\$1,537,109,360
\$0

2010-11 Calculations

f. 2010-11 Tax Levy (a * b) \$30,385,496

\$30,385,496

2011-12 Calculations

g. Percent of Total Market Value 100.000000%
h. Rebalanced 2010-11 Tax Levy (f Total * g) \$30,385,496
i. Base Mills Subject to Index 19.8121
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

100.000000%
\$30,385,496

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 94.000000%
k. Tax Levy Needed (Approx. Tax Levy * g) \$30,453,364

94.000000%
\$30,453,364

III. I. 2011-12 Real Estate Tax Rate 19.8121

m. Tax Levy Generated by Mills (l / 1000 * d) \$30,453,364

\$30,453,364

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) \$29,393,434

\$29,393,434

o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) \$27,629,828

\$27,629,828

Act 1 Index (current): 1.8%
 Calculation Method: Rate

| | | | |
|---|--------------|--|-------|
| Approx. Tax Revenue from RE Taxes: | \$27,629,828 | | |
| Amount of Tax Relief for Homestead Exclusions + | \$1,059,930 | | |
| Total Approx. Tax Revenue: | \$28,689,758 | | |
| Approx. Tax Levy for Tax Rate Calculation: | \$30,453,364 | | |
| | York | | |
| | | | Total |

Index Maximums

| | | | |
|--|--------------|--|--------------|
| p. Maximum Mills Based On Index ($l * (1 + \text{Index})$) | 20.1687 | | |
| q. Mills In Excess of Index if ($l > p$), ($l - p$) | 0.0000 | | 0.0000 |
| r. Maximum Tax Levy Based On Index ($p / 1000$) * d) | \$31,001,498 | | \$31,001,498 |
| IV. s. Millage Rate within Index? (if $l > p$ Then No) | Yes | | |
| t. Tax Levy In Excess of Index if ($m > r$), ($m - r$) | \$0 | | \$0 |
| u. Tax Revenue In Excess of Index ($l * \text{Est. Pct. Collection}$) | \$0 | | \$0 |

Information Related to Property Tax Relief

| | | | |
|--|---------|--|-------|
| Assessed Value Exclusion per Homestead | \$8,285 | | |
| Number of Homestead/Farmstead Properties | 6,491 | | 6,491 |

V. Median Assessed Value of Homestead Properties \$120,010

| | | | | |
|---|-------------|----------------------|-----|-------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$1,059,930 | Lowering RE Tax Rate | \$0 | \$1,059,930 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | | | \$0 |
| Amount of Tax Relief from State/Local Sources | | | | \$1,059,930 |

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

DUE DATE: AUGUST 15, 2011

| | |
|------|-----------------------------|
| | SIGNATURE OF SUPERINTENDENT |
| DATE | |

I hereby certify that the above information is accurate and complete.

The Estimated Ending Unassigned Fund Balance is within the allowable limits.
 No
 Yes

| | |
|---|-----------------|
| Total Budgeted Expenditures | \$46,920,231.00 |
| Ending Unassigned Fund Balance | \$598,842.00 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 1.3% |

If yes, see information below, taken from the 2011-2012 General Fund Budget.

Did you raise property taxes in SY 2011-2012 (compared to 2010-2011)?
 Yes
 No

| | |
|--|------------------------------------|
| Total Budgeted Expenditures | Less Than or Equal to \$11,999,999 |
| Fund Balance % Limit (less than or equal to) | 12.0% |
| Between \$12,000,000 and \$12,999,999 | 11.5% |
| Between \$13,000,000 and \$13,999,999 | 11.0% |
| Between \$14,000,000 and \$14,999,999 | 10.5% |
| Between \$15,000,000 and \$15,999,999 | 10.0% |
| Between \$16,000,000 and \$16,999,999 | 9.5% |
| Between \$17,000,000 and \$17,999,999 | 9.0% |
| Between \$18,000,000 and \$18,999,999 | 8.5% |
| Greater Than or Equal to \$19,000,000 | 8.0% |

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

| | | |
|----------------------|-------------------|-----------|
| SCHOOL DISTRICT NAME | West York Area SD | AUN |
| COUNTRY NAME | York | |
| | | 112678503 |

(10/2010)

24 PS 6-688

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2011-2012 GENERAL FUND BUDGET

| ITEM | AMOUNTS | |
|--|-------------------|--|
| 1000 Instruction | | |
| 1100 Regular Programs - Elementary/Secondary | 18,321,756 | |
| 1200 Special Programs - Elementary/Secondary | 5,574,520 | |
| 1300 Vocational Education | 2,035,622 | |
| 1400 Other Instructional Programs - Elementary/Secondary | 1,314,147 | |
| 1500 Nonpublic School Programs | 0 | |
| 1600 Adult Education Programs | 25,004 | |
| 1700 Higher Education Programs | 0 | |
| 1800 Pre-Kindergarten | 0 | |
| Total 1000 Instruction | 27,271,049 | |
| 2000 Support Services | | |
| 2100 Support Services - Pupil Personnel | 1,210,052 | |
| 2200 Support Services - Instructional Staff | 2,081,289 | |
| 2300 Support Services - Administration | 2,748,005 | |
| 2400 Support Services - Pupil Health | 434,244 | |
| 2500 Support Services - Business | 557,535 | |
| 2600 Operation & Maintenance of Plant Services | 4,261,162 | |
| 2700 Student Transportation Services | 1,861,076 | |
| 2800 Support Services - Central | 221,544 | |
| 2900 Other Support Services | 95,033 | |
| Total 2000 Support Services | 13,469,940 | |
| 3000 Operation of Non-Instructional Services | | |
| 3100 Food Services | 0 | |
| 3200 Student Activities | 833,855 | |
| 3300 Community Services | 13,700 | |
| 3400 Scholarships and Awards | 0 | |
| Total 3000 Operation of Non-Instructional Services | 847,555 | |
| 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 | 41,588,544 | |
| 5000 Other Expenditures and Financing Uses | | |
| 5100 Debt Service | 5,181,687 | |
| 5200 Interfund Transfers - Out | 0 | |
| 5300 Transfers Involving Component Units | 0 | |
| 5900 Budgetary Reserve | 150,000 | |
| Total Other Financing Uses | 5,331,687 | |
| Total Estimated Expenditures and Other Financing Uses | 46,920,231 | |
| Appropriation of Prior Year Fund Balance | 0 | |
| Total Appropriations | 46,920,231 | |
| Ending Committed, Assigned and Unassigned Fund Balance | 9,227,505 | |
| Total Appropriations and Ending Fund Balances | 56,147,736 | |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|-------------------------|---|----------------|
| 1000 INSTRUCTION | | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 12,265,706 |
| 200 | Personnel Services-Employee Benefits | 4,065,942 |
| 300 | Purchased Professional & Technical Services | 106,783 |
| 400 | Purchased Property Services | 16,819 |
| 500 | Other Purchased Services | 1,341,725 |
| 600 | Supplies | 500,637 |
| 700 | Property | 6,810 |
| 800 | Other Objects | 17,334 |
| | Total Regular Programs - Elementary/Secondary | 18,321,756 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 1,706,703 |
| 200 | Personnel Services-Employee Benefits | 562,128 |
| 300 | Purchased Professional & Technical Services | 2,281,715 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 989,244 |
| 600 | Supplies | 34,400 |
| 700 | Property | 0 |
| 800 | Other Objects | 330 |
| | Total Special Programs - Elementary/Secondary | 5,574,520 |
| 1300 | Vocational Education | |
| 100 | Personnel Services-Salaries | 602,680 |
| 200 | Personnel Services-Employee Benefits | 194,487 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 1,720 |
| 500 | Other Purchased Services | 1,171,697 |
| 600 | Supplies | 63,047 |
| 700 | Property | 1,873 |
| 800 | Other Objects | 118 |
| | Total Vocational Education | 2,035,622 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 553,721 |
| 200 | Personnel Services-Employee Benefits | 152,296 |
| 300 | Purchased Professional & Technical Services | 2,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 548,500 |
| 600 | Supplies | 57,630 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Instructional Programs - Elementary/Secondary | 1,314,147 |

| Function-Object | Description | Amounts |
|-----------------|---|-------------------|
| 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 | 2,527 |
| 200 | Personnel Services-Employee Benefits | 412 |
| 300 | Purchased Professional & Technical Services | 15,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 7,000 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 65 |
| | Total Adult Education Programs | 25,004 |
| 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 | 27,271,049 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|---|--------------------|----------------|
| 2000 SUPPORT SERVICES | | |
| 2100 Support Services - Pupil Personnel | | |
| 100 Personnel Services-Salaries | | 899,825 |
| 200 Personnel Services-Employee Benefits | | 274,421 |
| 300 Purchased Professional & Technical Services | | 16,000 |
| 400 Purchased Property Services | | 0 |
| 500 Other Purchased Services | | 6,550 |
| 600 Supplies | | 9,341 |
| 700 Property | | 0 |
| 800 Other Objects | | 3,915 |
| Total Support Services - Pupil Personnel | | 1,210,052 |
| 2200 Support Services - Instructional Staff | | |
| 100 Personnel Services-Salaries | | 721,391 |
| 200 Personnel Services-Employee Benefits | | 233,073 |
| 300 Purchased Professional & Technical Services | | 419,974 |
| 400 Purchased Property Services | | 1,300 |
| 500 Other Purchased Services | | 26,775 |
| 600 Supplies | | 162,543 |
| 700 Property | | 515,153 |
| 800 Other Objects | | 1,080 |
| Total Support Services - Instructional Staff | | 2,081,289 |
| 2300 Support Services - Administration | | |
| 100 Personnel Services-Salaries | | 1,635,001 |
| 200 Personnel Services-Employee Benefits | | 485,576 |
| 300 Purchased Professional & Technical Services | | 222,000 |
| 400 Purchased Property Services | | 115,600 |
| 500 Other Purchased Services | | 191,462 |
| 600 Supplies | | 48,876 |
| 700 Property | | 1,000 |
| 800 Other Objects | | 48,490 |
| Total Support Services - Administration | | 2,748,005 |
| 2400 Support Services - Pupil Health | | |
| 100 Personnel Services-Salaries | | 273,108 |
| 200 Personnel Services-Employee Benefits | | 97,021 |
| 300 Purchased Professional & Technical Services | | 46,800 |
| 400 Purchased Property Services | | 816 |
| 500 Other Purchased Services | | 1,224 |
| 600 Supplies | | 14,092 |
| 700 Property | | 0 |
| 800 Other Objects | | 1,183 |
| Total Support Services - Pupil Health | | 434,244 |

| Function-Object | Description | Amounts |
|-----------------|---|-----------|
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 375,729 |
| 200 | Personnel Services-Employee Benefits | 146,506 |
| 300 | Purchased Professional & Technical Services | 5,200 |
| 400 | Purchased Property Services | 1,600 |
| 500 | Other Purchased Services | 15,400 |
| 600 | Supplies | 6,400 |
| 700 | Property | 4,000 |
| 800 | Other Objects | 2,700 |
| | Total Support Services - Business | 557,535 |
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 1,005,118 |
| 200 | Personnel Services-Employee Benefits | 417,584 |
| 300 | Purchased Professional & Technical Services | 4,000 |
| 400 | Purchased Property Services | 2,043,525 |
| 500 | Other Purchased Services | 101,600 |
| 600 | Supplies | 555,585 |
| 700 | Property | 130,000 |
| 800 | Other Objects | 3,750 |
| | Total Operation & Maintenance of Plant Services | 4,261,162 |
| 2700 | Student Transportation Services | |
| 100 | Personnel Services-Salaries | 10,951 |
| 200 | Personnel Services-Employee Benefits | 3,973 |
| 300 | Purchased Professional & Technical Services | 5,000 |
| 400 | Purchased Property Services | 500 |
| 500 | Other Purchased Services | 1,602,052 |
| 600 | Supplies | 238,400 |
| 700 | Property | 0 |
| 800 | Other Objects | 200 |
| | Total Student Transportation Services | 1,861,076 |
| 2800 | Support Services - Central | |
| 100 | Personnel Services-Salaries | 113,956 |
| 200 | Personnel Services-Employee Benefits | 33,450 |
| 300 | Purchased Professional & Technical Services | 35,418 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 32,750 |
| 600 | Supplies | 1,470 |
| 700 | Property | 3,500 |
| 800 | Other Objects | 1,000 |
| | Total Support Services - Central | 221,544 |

| Function-Object | Description | Amounts |
|-----------------|--|-------------------|
| 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 | 95,033 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 95,033 |
| | Total Support Services | 13,469,940 |
| 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 | 498,663 |
| 200 | Personnel Services-Employee Benefits | 97,047 |
| 300 | Purchased Professional & Technical Services | 44,678 |
| 400 | Purchased Property Services | 11,800 |
| 500 | Other Purchased Services | 76,925 |
| 600 | Supplies | 86,382 |
| 700 | Property | 0 |
| 800 | Other Objects | 18,360 |
| | Total Student Activities | 833,855 |

| Function-Object | Description | Amounts |
|-----------------|---|-----------|
| 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 | 8,000 |
| 600 | Supplies | 600 |
| 700 | Property | 0 |
| 800 | Other Objects | 5,100 |
| | Total Community Services | 13,700 |
| 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 | 847,555 |
| 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 | 591,687 |
| 900 | Other Uses of Funds | 4,590,000 |
| | Total Debt Service | 5,181,687 |
| 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 | 150,000 |
| | Total Budgetary Reserve | 150,000 |
| | Total Other Expenditures and Financing Uses | 5,331,687 |
| TOTAL EXPENDITURES | | 46,920,231 |

CASH AND SHORT-TERM INVESTMENTS

| | <u>06/30/2011 Estimate</u> | <u>06/30/2012 Projection</u> |
|---|----------------------------|------------------------------|
| General Fund | 15,500,000 | 14,000,000 |
| 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 | 3,367,770 | 2,616,370 |
| Capital Projects Fund – Other | 0 | 0 |
| Debt Service Fund | | |
| Enterprise Fund (Food Service, Child Care) | 300,000 | 300,000 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 5,000 | 5,000 |
| Agency Fund | 100,000 | 100,000 |
| Total Cash and Short-Term Investments | 19,272,770 | 17,021,370 |

LONG-TERM INVESTMENTS

| | | |
|---|-------------------|-------------------|
| 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 | | |
| 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 | 19,272,770 | 17,021,370 |

LONG-TERM INDEBTEDNESS

Extended Term Financing Agreements Payable
 Other Long-Term Liabilities
 Bonds Payable
 Lease-Purchase Obligations
 Accumulated Compensated Absences
 Authority Lease Obligations

06/30/2011 Estimate

06/30/2012 Projection

| | |
|------------|------------|
| 0 | 0 |
| 0 | 0 |
| 18,925,000 | 14,335,000 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 18,925,000 | 14,335,000 |

SHORT-TERM PAYABLES

General Fund
 Other Funds

TOTAL SHORT-TERM PAYABLES

TOTAL INDEBTEDNESS

18,925,000

14,335,000

| Account | Description | Amounts |
|--|--|------------------|
| 0830 | Estimated Ending Committed Fund Balance <i>Explanation: The West York Area School District, under direction of its School Board has established reserve funds specifically to address anticipated or unforeseen expenses related to health care costs and State mandated retirement (PSERS)</i> | 3,248,540 |
| 0840 | Estimated Ending Assigned Fund Balance <i>Explanation: The West York Area School District has three funds assigned to large &/or one-time expenditures related to Buildings/Grounds Maint., Curriculum and Technology.</i> | 5,380,123 |
| 0850 | Estimated Ending Unassigned Fund Balance <i>Explanation: The West York Area School District believe prudent fiscal management includes maintaining an Unreserved Fund Balance.</i> | 598,842 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | | 9,227,505 |
| 5900 | Budgetary Reserve <i>Explanation: A budgetary reserve is incorporated into the 11/12 Budget to cover unanticipated operating costs or emergency needs.</i> | 150,000 |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | | 9,377,505 |
| Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation | | 0 |