

LEA Name: Brandywine Heights Area SD

Class: 3

AUN Number: 114060853

County:

Berks

**PDE-2028 - FINAL GENERAL FUND BUDGET**

**Fiscal Year 07/01/2007 - 06/30/2008**

**School Districts, Area Vocational Technical Schools,  
Charter Schools, and Special Program Jointures**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 2/5/2007

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Steven E. Fischer

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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>
<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	3,623,644
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>3,623,644</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	18,437,819
7000 Revenue from State Sources	7,783,899
8000 Revenue from Federal Sources	179,635
9000 Other Financing Sources	5,375
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>26,406,728</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<hr/> <b>30,030,372</b> <hr/>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6100	TAXES LEVIED / ASSESSED BY THE LEA	
6110	Real Estate Taxes	
6111	Current Real Estate Taxes	15,075,149
6112	Interim Real Estate Taxes	150,001
6113	Public Utility Realty Tax	26,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	169
6115	Payments in Lieu of Taxes - Federal Reimbursement	0
6120	Current Per Capita Taxes, Section 679	37,900
6130	Act 1 EIT/PIT	0
6140	Current Local Enabling Taxes - Flat Rate Assessments (Act 511)	54,100
6150	Current Local Enabling Taxes - Proportional Assessments (Act 511)	1,635,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquency on Taxes Levied / Assessed by LEA	577,000
6500	Earnings on Investments	450,000
6600	Food Service Revenue	0
6700	Revenue From Student Activities	28,000
6800	Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls	376,000
6900	OTHER REVENUE FROM LOCAL SOURCES	
6910	Rentals	6,000
6920	Contributions and Donations From Private Sources	4,000
6940	Tuition From Patrons	3,500
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 Misc. Revenue	15,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>18,437,819</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7100	BASIC INSTRUCTIONAL & OPERATING SUBSIDIES	
7110	Basic Education Funding (Gross)	3,689,427
7140	State Subsidies for Charter Schools	54,000
7160	Tuition for Orphans and Children in Priv. Homes (Sec. 1305, 1306)	15,000
7170	Educational Empowerment / School Improvement Grants	0
7180	Staff and Program Development	0
7200	SUBSIDIES FOR SPECIFIC EDUCATIONAL PROGRAMS	
7210	Homebound Instruction	300
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7270	Specialized Education of Exceptional Pupils	
7271	Special Education Funding for School Aged Pupils	972,506
7272	Early Intervention	0
7280	Adult Literacy	0
7290	Other Program Subsidies	
7291	Educational Assistance Program	0
7299	Other Program Subsidies Not Listed in 7290 Series	0
7300	SUBSIDIES FOR NON-EDUCATIONAL PROGRAMS	
7310	Transportation (Regular and Additional)	1,172,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	668,800
7330	Health Services (Medical, Dental, Nurse, Act 25)	38,000
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7500	EXTRA GRANTS	
7500	Extra Grants	
7502	Dual Enrollment	40,000
7501	PA Accountability Grants	233,866
7503	Project 720 High School Reform	0
7510	Voc Ed Tutoring Funds	0
7599	Other State Revenue Not Listed in the 7000 Series	0
7600	Subsidy for Milk, Lunch and Breakfast Programs	0
7800	SUBSIDY FOR STATE PAID BENEFITS	
7810	State Share of Social Security and Medicare Taxes	470,000
7820	State Share of Retirement Contributions	430,000
7900	Revenue for Technology	0

<u>FUNCTION</u>	<u>DESCRIPTION</u>	Amounts
	REVENUE FROM STATE SOURCES	7,783,899

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8100	UNRESTRICTED GRANTS-IN-AID DIRECT FROM FEDERAL GOV'T	
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Fed Grants-in-Aid Direct from Federal Gov't	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8300	RESTRICTED GRANTS-IN-AID DIRECTLY FROM FEDERAL GOV'T	
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 Gov't	0
8500	RESTRICTED GRANTS-IN-AID THROUGH COMMONWEALTH - IDEA,	
8510	IDEA and NCLB Revenue	
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	62,794
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	74,947
8516	NCLB, Title III - Language Instr. for LEP and Immgrt. Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	1,894
8519	NCLB, Title VI - Flexibility and Accountability	0
8520	Vocational Education	
8521	Vocational Education - Operating Expenditures	0
8522	Vocational Education - Capital Outlay	0
8530	Child Nutrition Program	
8531	Subsidies for Milk, Lunch and Breakfast Programs	0
8532	Subsidies for Non-Food Assistance	0
8533	Value of Donated Commodities	0
8534	Cash in Lieu of Donated Commodities	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8600	RESTRICTED GRANTS-IN-AID THROUGH COMMWLTH - DRV. ED,	
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act (WIA)	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8800	MEDICAL ASSISTANCE REIMBURSEMENTS	
8810	Medical Assistance Reimbursements (ACCESS)	40,000
8820	Medical Asstnc. Reimb. for Health-Related Transp. and Admin., Title 19	0

<u>FUNCTION</u>	<u>DESCRIPTION</u>	Amounts
	REVENUE FROM FEDERAL SOURCES	179,635



<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
9300	INTERFUND TRANSFERS	
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	5,375
9700	OTHER OPERATING TRANSFERS	
9710	Operating Transfers from Component Units	0
9720	Transfers from Primary Governments	0
	<b>OTHER FINANCING SOURCES</b>	<b>5,375</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>26,406,728</b>

CODE

6111 Current Real Estate Taxes

County #	County Name	Taxable Assessed Value	Mills	Tax Levy	Percent Collected	Tax Revenue Generated By Mills	Total Homestead Exclusion	Estimated Revenue
06	Berks	567,706,000	28.1000	15,952,539	94.500%	15,075,149		
		0		0	0.000%	0		
		0		0	0.000%	0		
		0		0	0.000%	0		
Totals		<u>567,706,000</u>		<u>15,952,539</u>		15,075,149	- 0	15,075,149

	Rate	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	5.00	37,900

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6130 <u>Act 1 EIT/PIT</u>				
6131 Act 1 Earned Income Taxes	0.00%	0.00%	0	0
6132 Act 1 Personal Income Taxes	0.00%	0.00%	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140 <u>Current Local Enabling Taxes - Flat Rate Assessments (Act 511)</u>				
6141 Act 511 Per Capita Taxes	\$5.00	\$0.00	38,300	38,100
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Emergency and Municipal Services Tax	\$5.00	\$0.00	16,000	16,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Local Enabling Taxes - Flat Rate Assessments (Act 511)			<u>54,300</u>	<u>54,100</u>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 <u>Current Local Enabling Taxes - Proportional Assessments (Act 511)</u>				
6151 Act 511 Earned Income Taxes	0.50%	0.00%	1,445,000	1,445,000
6152 Occupation Taxes - Millage	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	190,000	190,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Millage	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 Local Enabling Taxes - Proportional Assessments (Act 511)			<u>1,635,000</u>	<u>1,635,000</u>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	<u>533,070,600</u>	X	<u>12</u>	<u>6,396,847</u>
		Market Value		Mills	(511 Limit)

Index:	4.4%
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$15,075,150
Approx. Dollar Value of Homestead Exclusions:	\$0
Approx. Tax Revenue for Tax Rate Calculation:	\$15,075,150

**Berks**

**Total**

**2006-07 Data**

a. Assessed Value	\$559,702,450	\$559,702,450
b. Real Estate Mills	27.3000	

**I. 2007-08 Data**

c. 2005 STEB Market Value	\$533,070,600	\$533,070,600
d. Assessed Value	\$567,706,000	\$567,706,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
Estimated Percent Collection	94.500%	

**2006-07 Calculations**

f. 2006-07 Tax Levy (a * b)	\$15,279,877	\$15,279,877
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**2007-08 Calculations**

II. g. Percent of Total Market Value	100.000%	100.000%
h. Rebalanced 2006-07 Tax Levy (f Total * g)	\$15,279,877	\$15,279,877
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	27.3000	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage		94.500%
k. Tax Levy Needed (Approx. Revenue * g / j)	\$15,952,540	\$15,952,540

**III. I. 2007-08 Real Estate Mills 28.1000**  
(k / d \* 1000)

m. Tax Levy Generated By Mills (l / 1000 * d)	\$15,952,539	\$15,952,539
n. Tax Revenue Generated By Mills (m * Est. Pct. Collection)	\$15,075,149	\$15,075,149
o. Tax Revenue minus Homestead Exclusion (n - Homestead Dollar Value)		\$15,075,149

<b>Index:</b>	<b>4.4%</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,075,150</b>
<b>Approx. Dollar Value of Homestead Exclusions:</b>	<b>\$0</b>
+	<u>          </u>
<b>Approx. Tax Revenue for Tax Rate Calculation:</b>	<b>\$15,075,150</b>
	<b>Berks</b>

**Total**

**Index Maximums**

	p. Maximum Mills Based On Index (i * (1 + Index))	28.5012	
	q. Maximum Tax Levy Based On Index (p / 1000) * d	\$16,180,302	\$16,180,302
<b>IV.</b>	r. Millage Rate within Index? (If I > p Then No)	Yes	
	s. Tax Levy In Excess of Index if (m>q), (m-q)	\$0	\$0
	t. Tax Revenue In Excess of Index (s * Est. Pct. Collection)	\$0	\$0



<b>ITEM</b>		<b>AMOUNTS</b>	
1000	Instruction		
	1100 Regular Instruction Programs - E/S	10,505,259	
	1200 Special Instruction Programs - E/S	3,264,372	
	1300 Vocational Education Programs	694,700	
	1400 Other Instructional Programs - E/S	99,384	
	1600 Adult Education Programs	0	
	1700 Community / Junior College Education Programs	40,000	
	1800 Instructional Programs for Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>14,603,715</b>	
2000	Support Services		
	2100 Support Services - Pupil Personnel	641,590	
	2200 Support Services - Instructional Staff	816,202	
	2300 Support Services - Administration	1,480,519	
	2400 Support Services - Pupil Health	311,798	
	2500 Support Services - Business	512,743	
	2600 Operation & Maintenance of Plant Services	2,389,126	
	2700 Student Transportation Services	1,763,771	
	2800 Support Services - Central	262,256	
	2900 Other Support Services	18,250	
	<b>Total 2000 Support Services</b>	<b>8,196,255</b>	
3000	Operation of Noninstructional Services		
	3100 Food Services	0	
	3200 Student Activities	597,712	
	3300 Community Services	0	
	3400 Scholarships and Awards	0	
	<b>Total 3000 Operation of Noninstructional Services</b>	<b>597,712</b>	
4000	Facilities Acquisition, Construction and Improvemt Services		
	4000 Facilities Acquisition, Construction and Improvemt Services	22,000	
	<b>Total 4000 Facilities Acquisition, Construction and Improvemt</b>	<b>22,000</b>	
	<b>Total Estimated Expenditures</b>		<b>23,419,682</b>
5000	Other Financing Uses		
	5100 Debt Service	3,475,000	
	5200 Fund Transfers	50,000	
	5300 Transfers to Component Units	0	
	5900 Budgetary Reserve	410,000	
	<b>Total Other Financing Uses</b>		<b>3,935,000</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>27,354,682</b>
	<b>Appropriation of Prior Year Encumbrances</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>27,354,682</b>
	<b>Ending Unreserved Fund Balance</b>		<b>2,675,690</b>
	<b>Total Appropriations and Ending Fund Balances</b>		<b>30,030,372</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Instruction Programs - E/S	
100	Personnel Services-Salaries	7,059,287
200	Personnel Services-Employee Benefits	2,310,354
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	68,500
500	Other Purchased Services	217,650
600	Supplies	600,988
700	Property	247,000
800	Other Objects	1,480
	Total Regular Instruction Programs - E/S	10,505,259
1200	Special Instruction Programs - E/S	
100	Personnel Services-Salaries	1,686,809
200	Personnel Services-Employee Benefits	583,141
300	Purchased Professional & Technical Services	269,500
400	Purchased Property Services	0
500	Other Purchased Services	657,145
600	Supplies	67,777
700	Property	0
800	Other Objects	0
	Total Special Instruction Programs - E/S	3,264,372
1300	Vocational 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	694,700
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education Programs	694,700
1400	Other Instructional Programs - E/S	
100	Personnel Services-Salaries	5,000
200	Personnel Services-Employee Benefits	784
300	Purchased Professional & Technical Services	93,100
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - E/S	99,384

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
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	Community / Junior College Education Programs	
500	Other Purchased Services	25,000
600	Supplies	15,000
	Total Community / Junior College Education Programs	40,000
1800	Instructional Programs for 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 Instructional Programs for Pre-Kindergarten	0
	<b>Total Instruction</b>	<b>14,603,715</b>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	446,178
200	Personnel Services-Employee Benefits	124,963
300	Purchased Professional & Technical Services	40,924
400	Purchased Property Services	0
500	Other Purchased Services	2,325
600	Supplies	26,900
700	Property	0
800	Other Objects	300
	Total Support Services - Pupil Personnel	641,590



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	479,486
200	Personnel Services-Employee Benefits	176,082
300	Purchased Professional & Technical Services	29,835
400	Purchased Property Services	300
500	Other Purchased Services	3,650
600	Supplies	71,014
700	Property	8,500
800	Other Objects	47,335
	Total Support Services - Instructional Staff	816,202
2300	Support Services - Administration	
100	Personnel Services-Salaries	973,693
200	Personnel Services-Employee Benefits	342,341
300	Purchased Professional & Technical Services	58,835
400	Purchased Property Services	0
500	Other Purchased Services	60,300
600	Supplies	21,600
700	Property	8,000
800	Other Objects	15,750
	Total Support Services - Administration	1,480,519
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	203,536
200	Personnel Services-Employee Benefits	103,051
300	Purchased Professional & Technical Services	700
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	4,361
700	Property	0
800	Other Objects	150
	Total Support Services - Pupil Health	311,798
2500	Support Services - Business	
100	Personnel Services-Salaries	282,112
200	Personnel Services-Employee Benefits	80,231
300	Purchased Professional & Technical Services	137,000
400	Purchased Property Services	800
500	Other Purchased Services	2,500
600	Supplies	3,600
700	Property	4,000
800	Other Objects	2,500
	Total Support Services - Business	512,743

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	811,936
200	Personnel Services-Employee Benefits	278,190
300	Purchased Professional & Technical Services	3,500
400	Purchased Property Services	398,000
500	Other Purchased Services	94,500
600	Supplies	780,000
700	Property	21,500
800	Other Objects	1,500
	Total Operation & Maintenance of Plant Services	2,389,126
2700	Student Transportation Services	
100	Personnel Services-Salaries	138,477
200	Personnel Services-Employee Benefits	42,294
300	Purchased Professional & Technical Services	5,600
400	Purchased Property Services	10,000
500	Other Purchased Services	1,505,300
600	Supplies	18,000
700	Property	44,000
800	Other Objects	100
	Total Student Transportation Services	1,763,771
2800	Support Services - Central	
100	Personnel Services-Salaries	107,167
200	Personnel Services-Employee Benefits	36,789
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	3,000
500	Other Purchased Services	37,000
600	Supplies	36,200
700	Property	30,000
800	Other Objects	2,100
	Total Support Services - Central	262,256
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	18,250
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	18,250

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>Total Support Services</b>		<b>8,196,255</b>
<b>3000</b>	<b>OPERATION OF NONINSTRUCTIONAL 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	267,550
200	Personnel Services-Employee Benefits	52,362
300	Purchased Professional & Technical Services	94,488
400	Purchased Property Services	26,500
500	Other Purchased Services	67,500
600	Supplies	71,392
700	Property	7,000
800	Other Objects	10,920
	Total Student Activities	597,712
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	0
700	Property	0
800	Other Objects	0
	Total Community Services	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</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	0
	<b>Total Operation of Noninstructional Services</b>	<b>597,712</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMT SE</b>	
4000	Facilities Acquisition, Construction and Improvemt Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	22,000
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvemt Services</b>	<b>22,000</b>
<b>5000</b>	<b>OTHER FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	1,320,000
900	Other Financing Uses	2,155,000
	Total Debt Service	3,475,000
5200	Fund Transfers	
900	Other Financing Uses	50,000
	Total Fund Transfers	50,000
5300	Transfers to Component Units	
900	Other Financing Uses	0
	Total Transfers to Component Units	0
5900	Budgetary Reserve	
800	Other Objects	410,000
	Total Budgetary Reserve	410,000
	<b>Total Other Financing Uses</b>	<b>3,935,000</b>
<b>TOTAL EXPENDITURES</b>		<b>27,354,682</b>

	<u>06/30/2007 Estimate</u>	<u>06/30/2008 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	4,600,000	3,800,000
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	40,000	40,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	5,000	5,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	45,000	48,000
Agency Fund	35,000	38,000
<b>Total Cash and Short-Term Investments</b>	<b>4,725,000</b>	<b>3,931,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	0	0
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>4,725,000</b>	<b>3,931,000</b>

	<u>06/30/2007 Estimate</u>	<u>06/30/2008 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Accumulated Compensated Absences	180,000	210,000
Bonds Payable	35,805,000	33,650,000
Lease-Purchase Obligations	0	0
Authority Lease Obligations	0	0
Other Long-Term Liabilities	0	0
Extended Term Financing Agreements Payable	0	0
TOTAL LONG-TERM INDEBTEDNESS	35,985,000	33,860,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	2,000,000	2,200,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	2,000,000	2,200,000
<b>TOTAL INDEBTEDNESS</b>	<b><u><u>37,985,000</u></u></b>	<b><u><u>36,060,000</u></u></b>

Account	Description	Amounts
<b>0770</b>	<b>Ending Fund Balance - Unreserved</b>	
	Explanation: <i>See explanation for accounts 0771 and 0772.</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	700,000
	Explanation: <i>Technology plan \$200,000. Capital Projects \$500,000.</i>	
0772	Estimated Ending Unreserved Undesignated Fund Balance	1,975,690
	Explanation: <i>To compensate for future year revenue fluctuations and expenditure increases.</i>	
	<b>Ending Fund Balance - Unreserved</b>	<b>2,675,690</b>
<b>5900</b>	<b>Budgetary Reserve</b>	<b>410,000</b>
	Explanation: <i>General Contingency for unanticipated expenditures \$200,000. Prior year assessment appeal \$210,000. High School Musical \$40,000.</i>	
	<b>TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE</b>	<b>3,085,690</b>
<b>0799</b>	<b>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.)</b>	<b>700,000</b>
	Explanation: <i>Technology plan \$200,000. Capital Projects \$500,000.</i>	

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT  
2007-08 FINAL BUDGET  
June 25, 2007**

**Enclosed  
PDE 2028 Mandatory Report  
Proposed to final Change Summary  
Summary by Function  
Summary by Object  
Revenue Detail  
Real Estate Tax Increase .8 Mill 2.9%  
Expenditure Detail**

**For Additional Information  
Steve Fischer, Business Manager  
610 682 5141  
[steve@bhasd.org](mailto:steve@bhasd.org)**





**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT  
2007-08 BUDGET CALENDAR**

Description

November, 2006	Administration- budget process planning Business Manager - building budget allocation and form distribution Administrators - special budget requests submitted
December 4, 2006	Tax Study Commission – public hearing Tax Study Commission – recommendation presented to school board
December 13, 2007	School Board Workshop - preliminary budget review
December 15, 2007	Administration - provided PDE the Sterling Act tax information
January 10, 2007	School Board Workshop - preliminary budget review
January 16, 2007	Preliminary Budget - available for public inspection
January 19, 2007	Public Notice - intent to adopt preliminary budget on February 2 - intent to file Act 1 exceptions with PDE
January 29, 2007	Committee of the Whole - final preliminary budget review
February 5, 2007	Regular School Board Meeting - preliminary budget vote
February 7, 2007	Business Manager - file preliminary budget with PDE - file Act 1 exceptions with PDE
February 12, 2007	Public Notice - intent to adopt Act 1 front end referendum ballot question
February 16, 2007	Administration - department budgets due
February 19, 2006	Public Notice - intent to adopt Act 1 front end referendum ballot question
February 21, 2007	School Board Hearing - Act 1 front end referendum ballot question
February 26, 2007	Public Notice- intent to adopt Act 1 front end referendum ballot question
March 5, 2007	Regular School Board Meeting - Act 1 front end referendum ballot question vote
March 6, 2007	School Board - submit referendum question to county election officials
March 28, 2007	School Board Workshop
April 19, 2007	School Board Workshop

April 23, 2007	School Board Workshop - proposed budget
April 30, 2007	Committee of the Whole - proposed budget recommendation
May 7, 2007	Regular Meeting -proposed budget adoption
May 15, 2007	Election day
May 21, 2007	Committee of the Whole -budget update
June 4, 2007	Public Notice - intent to adopt the 2007-08 budget on June 25 Final Budget - available for public inspection
June 25, 2007	Regular Board Meeting - adoption of the 2006-07 budget - adoption homestead/farmstead resolution - adoption of tax resolutions
June 30, 2007	Submission of the adopted budget to the Pennsylvania Department of Education

6/22/2007

Budget Changes  
From Proposed to Final 2007-08

Revenue

Tax increase reduced .2 mills	-107,295
Tax increase reduction from 1 mill 3.9% to .8 mill 2.9%	
IDEA reduced allocation	-9,000
Title I Reading Program	13,794
Title IIa Class Sized Reduction	947
Final reimbursement % for HS Debt	8,800
Revenue Decrease	<u><u>-92,754</u></u>

Expenditures

Delete High School Musical	-40,000
Met Ed Electric Rate Decrease	<u>-75,000</u>
Expenditure Decrease	<u><u>-115,000</u></u>

Notes:

Per PDE, due to funding uncertainty Project 720 and Classrooms of the Future state funding does not need to be included in the final budget.

State Funding is not confirmed

Final  
June 25, 2007

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT  
BUDGET TO ESTIMATE COMPARATIVE STATEMENT  
OF  
REVENUE, EXPENDITURE AND FUND BALANCE AT JUNE 30, 2008  
BY OBJECT ACCOUNT**

	<u>ACTUAL</u> <u>2004-05</u>	<u>ACTUAL</u> <u>2005-06</u>	<u>BUDGET</u> <u>2006-07</u>	<u>ESTIMATE</u> <u>2006-07</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>BUDGET</u> <u>2007-08</u>	<u>BUDGET</u> <u>VARIANCE</u>
<b>CURRENT REVENUE</b>							
LOCAL (6000)	16,155,936	16,996,505	17,559,879	17,832,792	272,913	18,437,819	605,027
STATE (7000)	6,829,345	7,188,853	7,492,662	7,524,305	31,643	7,783,899	259,594
FEDERAL (8000)	72,833	147,673	173,557	166,498	-7,059	179,635	13,137
OTHER (9000)	4,955	1,800	5,000	5,405	405	5,375	-30
<b>TOTAL REVENUE</b>	<b>23,063,069</b>	<b>24,334,831</b>	<b>25,231,098</b>	<b>25,529,000</b>	<b>297,902</b>	<b>26,406,728</b>	<b>877,728</b>
				4.9%		3.4%	
<b>CURRENT EXPENDITURES</b>							
SALARIES (100)	11,274,399	11,544,360	11,746,640	11,897,729	151,089	12,461,231	563,502
BENEFITS (200)	3,182,429	3,295,047	3,891,779	3,788,836	-102,943	4,130,582	341,746
CONTRACT TECHNICAL (300)	678,639	666,204	680,434	785,521	105,087	743,482	-42,039
CONTRACT PROPERTY (400)	378,222	406,233	433,900	775,125	341,225	529,100	-246,025
OTHER CONTRACTS (500)	2,384,810	2,801,159	2,897,280	3,165,103	267,823	3,385,820	220,717
SUPPLIES (600)	1,340,643	1,303,958	1,652,582	1,525,528	-127,054	1,717,332	191,804
EQUIPMENT (700)	159,619	112,601	160,053	142,638	-17,415	370,000	227,362
DUES, INTEREST, RESERVE (800)	1,389,635	1,507,970	2,248,723	1,506,756	-741,967	1,812,135	305,379
FINANCING USES (900)	1,890,000	1,950,000	2,075,000	2,116,030	41,030	2,205,000	88,970
<b>TOTAL EXPENDITURES</b>	<b>22,678,396</b>	<b>23,587,532</b>	<b>25,786,391</b>	<b>25,703,266</b>	<b>-83,125</b>	<b>27,354,682</b>	<b>1,651,416</b>
				9.0%		6.4%	
<b>REVENUE LESS EXPENDITURES</b>	<b>384,673</b>	<b>747,299</b>	<b>-555,293</b>	<b>-174,266</b>	<b>381,027</b>	<b>-947,954</b>	<b>-773,688</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,665,938</b>	<b>3,050,611</b>	<b>2,902,633</b>	<b>3,797,910</b>	895,277	<b>3,623,644</b>	-174,266
<b>RESERVED FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	0	<b>700,000</b>	300,000
<b>UNRESERVED FUND BALANCE</b>	<b>3,050,611</b>	<b>3,797,910</b>	<b>1,947,340</b>	<b>3,223,644</b>	<b>1,276,304</b>	<b>1,975,690</b>	<b>-1,247,954</b>
				7.6%		7.2%	

**NOTES:**

Real Estate Tax Increase From 27.3 to 28.1 Mills

.8 Mill or 2.9 % Increase = \$429,187

Salaries & Benefits	162,500
New Autistic Class	75,000
BCTC Tuition	67,000
Student Transportation	40,000
Charter School Tuition	44,000
Special/Regular Education Tuition	24,000
Middle School Athletic Trainer	16,500
	<u>429,000</u>

Appropriation of Fund Balance

Technology Plan	145,000
Curriculum & Instruction	124,000
Maintenance Dept. Projects & Equipment	100,000
Two Replacement Vans (Student Transportation)	44,000
HS Project Lead the Way Equipment	40,000
MS Web Based Reading	38,000
HS Softball Dugouts	22,000
General Expenditures	18,000
MS Scoreboard Replacement	7,000
Contingency - Assessment Appeal	210,000
Contingency - General	200,000
Designation of Fund Balance - Maintenance	500,000
Designation of Fund Balance - Health Insurance	-100,000
Designation of Fund Balance - Assessment Appeal	-100,000
<b>Total Appropriation of Fund Balance</b>	<u><u>1,248,000</u></u>

Unreserved Designated Fund Balance

Technology Plan 2007-09	200,000
Maintenance	500,000
	<u>700,000</u>

Final  
June 25, 2007

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT  
BUDGET TO ESTIMATE COMPARATIVE STATEMENT  
REVENUE, EXPENDITURE AND FUND BALANCE AT JUNE 30, 2008  
BY FUNCTION ACCOUNT**

<b>CURRENT REVENUE</b>	<b>ACTUAL 2004-05</b>	<b>ACTUAL 2005-06</b>	<b>BUDGET 2006-07</b>	<b>ESTIMATE 2006-07</b>	<b>BUDGET 2007-08</b>	<b>BUDGET VARIANCE</b>
LOCAL (6000)	16,155,936	16,996,505	17,559,879	17,832,792	18,437,819	605,027
STATE (7000)	6,829,345	7,188,853	7,492,662	7,524,305	7,783,899	259,594
FEDERAL (8000)	72,833	147,673	173,557	166,498	179,635	13,137
OTHER (9000)	4,955	1,800	5,000	5,405	5,375	-30
<b>TOTAL REVENUE</b>	<b>23,063,069</b>	<b>24,334,831</b>	<b>25,231,098</b>	<b>25,529,000</b>	<b>26,406,728</b>	<b>877,728</b>
<b>CURRENT EXPENDITURES</b>						
REG. INSTRUCTION (1100)	9,169,743	9,037,643	9,576,604	9,666,249	10,505,259	839,010
SPECIAL EDUCATION (1200)	2,080,992	2,527,661	2,719,568	3,076,907	3,264,372	187,465
VOCATIONAL EDUCATION (1300)	570,396	571,474	606,000	628,000	694,700	66,700
OTHER INSTRUCTION (1400 - 1700)	104,060	129,787	199,785	117,654	139,384	21,730
STUDENT SUPPORT SERVICES (2100)	762,401	811,652	826,807	613,091	641,590	28,499
INST. STAFF SUPPORT SERVICES (2200)	526,036	590,179	581,287	756,167	816,202	60,035
ADMIN. SUPPORT SERVICES (2300)	1,236,088	1,266,351	1,407,168	1,423,725	1,480,519	56,794
STUDENT HEALTH SERVICES (2400)	264,796	273,969	298,813	293,734	311,798	18,064
BUSINESS SERVICES (2500)	464,192	487,560	500,604	500,530	512,743	12,213
OPERATIONS & MAINTENANCE (2600)	2,107,354	2,148,898	2,414,151	2,256,426	2,389,126	132,700
STUDENT TRANSPORTATION (2700)	1,421,993	1,575,031	1,642,373	1,675,335	1,763,771	88,436
CENTRAL SUPPORT SERVICES (2800)	188,301	195,679	219,324	212,003	262,256	50,253
BCIU SUPPORT (2900)	17,958	18,244	18,244	18,250	18,250	0
STUDENT ATHLETICS & BAND (3200)	514,686	541,040	538,663	551,165	597,712	46,547
FACILITIES IMPROVEMENT (4000)	15,445	0	0	372,000	22,000	-350,000
DEBT SERVICE (5110)	3,233,955	3,412,364	3,487,000	3,241,000	3,475,000	234,000
FOOD SERVICE FUND TRANSFER (5251)	0	0	50,000	201,030	50,000	-151,030
CAPITAL PROJECT CONTINGENCY (5900)	0	0	0	0	0	0
GENERAL BUDGET RESERVE (5900)	0	0	700,000	100,000	410,000	310,000
<b>TOTAL EXPENDITURES</b>	<b>22,678,396</b>	<b>23,587,532</b>	<b>25,786,391</b>	<b>25,703,266</b>	<b>27,354,682</b>	<b>1,651,416</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>384,673</b>	<b>747,299</b>	<b>(555,293)</b>	<b>(174,266)</b>	<b>-947,954</b>	<b>-773,688</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,665,938</b>	<b>3,050,611</b>	<b>2,902,633</b>	<b>3,797,910</b>	<b>3,623,644</b>	<b>-174,266</b>
<b>DESIGNATED FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>700,000</b>	<b>300,000</b>
<b>UNRESERVED FUND BALANCE</b>	<b>3,050,611</b>	<b>3,797,910</b>	<b>1,947,340</b>	<b>3,223,644</b>	<b>1,975,690</b>	<b>-1,247,954</b>

**NOTES:**

Real Estate Tax Increase From 27.3 to 28.1 Mills

Appropriation of Fund Balance

Final Budget  
 June 25, 2007  
 RE Tax 28.1 Mills (.8 mill increase)

**Revenue Budget  
 2007-08**

<u>ACCOUNT</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>Bud - Est</u>		
	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>		
<b>LOCAL</b>							
6111-1	DT CURRENT RE TAX	1,651,164	1,825,156	1,796,309	1,886,243	89,934	5.0%
6111-2	LS CURRENT RE TAX	5,555,872	5,866,010	5,822,249	6,080,248	257,999	4.4%
6111-3	RK CURRENT RE TAX	4,505,844	4,764,041	4,793,807	5,017,959	224,152	4.7%
6111-4	TP CURRENT RE TAX	1,990,529	2,030,116	2,043,517	2,090,700	47,183	2.3%
	<b>TOTAL REAL ESTATE TAX</b>	<b>13,703,409</b>	<b>14,485,323</b>	<b>14,455,882</b>	<b>15,075,150</b>	<b>619,268</b>	<b>4.3%</b>
6112-1	DT INTERIM RE TAX	37,197	15,000	20,000	20,000	0	0.0%
6112-2	LS INTERIM RE TAX	36,757	30,000	30,000	80,000	50,000	166.7%
6112-3	RK INTERIM RE TAX	59,927	40,000	40,000	40,000	0	0.0%
6112-4	TP INTERIM RE TAX	23,295	25,000	10,000	10,000	0	0.0%
	<b>TOTAL INTERIM RE TAX</b>	<b>157,176</b>	<b>110,000</b>	<b>100,000</b>	<b>150,000</b>	<b>50,000</b>	<b>50.0%</b>
6113	PUBLIC UTILITY DISTRIBUTION	23,293	23,000	25,421	26,000	579	2.3%
6114	PYMT IN LIEU OF TAXES	56	56	169	169	0	0.0%
6120-1	DT PER CAPITA 679 TAX	4,403	4,400	4,200	4,200	0	0.0%
6120-2	DT PER CAPITA 679 TAX	15,632	15,800	15,500	15,500	0	0.0%
6120-3	DT PER CAPITA 679 TAX	12,220	12,300	12,400	12,400	0	0.0%
6120-4	DT PER CAPITA 679 TAX	5,773	5,800	5,800	5,800	0	0.0%
6141-1	DT PER CAPITA 511 TAX	4,403	4,400	4,200	4,200	0	0.0%
6141-2	DT PER CAPITA 511 TAX	15,632	15,800	15,800	15,800	0	0.0%
6141-3	DT PER CAPITA 511 TAX	12,221	12,300	12,300	12,300	0	0.0%
6141-4	DT PER CAPITA 511 TAX	5,773	5,800	5,800	5,800	0	0.0%
	<b>TOTAL PER CAPITA TAX</b>	<b>76,057</b>	<b>76,600</b>	<b>76,000</b>	<b>76,000</b>	<b>0</b>	<b>0.0%</b>
6143	OCCUPATION PRIVILEGE TAX	16,463	16,000	16,000	16,000	0	0.0%
6151	EARNED INCOME TAX	1,378,079	1,360,000	1,400,000	1,445,000	45,000	3.2%
6153	RE TRANSFER TAX	223,845	190,000	220,000	190,000	(30,000)	-13.6%
6411	DELINQUENT REAL ESTATE TAX	626,090	540,000	580,000	575,000	(5,000)	-0.9%
6420	DELINQUENT PER CAPITA TAX	898	1,200	5,000	1,000	(4,000)	-80.0%
6441	DELINQUENT PER CAPITA TAX	898	1,200	5,000	1,000	(4,000)	-80.0%
6510	INTEREST	356,553	325,000	500,000	450,000	(50,000)	-10.0%
6710	GATE RECEIPTS	16,925	13,500	13,500	13,500	0	0.0%
6790	OTHER STUDENT ACTIVITY INC.	14,764	14,500	14,500	14,500	0	0.0%
6810	LOCAL GOV'T UNITS	0	0	0	0	0	0.0%
6821	I.U. STATE TRANSFERS	0	0	0	0	0	0.0%
6829	STATE REV PASS THRU	0	0	0	0	0	0.0%
6831	I.U. FEDERAL TRANSFERS	364,232	380,000	385,000	376,000	(9,000)	-2.3%
6910	RENTAL FEES	4,102	2,000	6,000	6,000	0	0.0%
6920	CONTRIBUTIONS	5,034	3,000	4,000	4,000	0	0.0%
6942	SUMMER SCHOOL TUITION	350	3,500	3,500	3,500	0	0.0%
6944	FROM OTHER DISTRICTS	12,550	0	7,820	0	(7,820)	-100.0%
6990	MISCELLANEOUS	15,731	15,000	15,000	15,000	0	0.0%
6991	REFUND PRIOR YR EXPENDITURE	0	0	0	0	0	0.0%
	<b>TOTAL LOCAL</b>	<b>16,996,505</b>	<b>17,559,879</b>	<b>17,832,792</b>	<b>18,437,819</b>	<b>605,027</b>	<b>3.4%</b>
		104.77%	103.31%	104.92%	103.39%		

Final Budget  
 June 25, 2007  
 RE Tax 28.1 Mills (.8 mill increase)

**Revenue Budget  
 2007-08**

<u>ACCOUNT</u>		<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>Bud - Est</u>	
<u>STATE</u>		<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	
7110	BASIC SUBSIDY	3,494,854	3,555,000	3,617,085	3,689,427	72,342	2.0%
7140	CHARTER SCHOOLS	23,720	34,000	40,000	54,000	14,000	35.0%
7160	FOSTER TUITION	20,150	23,500	20,000	15,000	(5,000)	-25.0%
7170	SCHOOL IMPROVEMENT GRANT	0	0	9,500	0	(9,500)	0.0%
7210	HOMEBOUND	280	300	300	300	0	0.0%
7271	SPECIAL EDUCATION	919,839	943,000	943,090	972,506	29,416	3.1%
7310	TRANSPORTATION	1,093,900	1,140,000	1,122,423	1,172,000	49,577	4.4%
7320	RENTALS	693,597	655,000	640,000	668,800	28,800	4.5%
7330	HEALTH SERVICES	38,364	38,000	38,041	38,000	(41)	-0.1%
7501	BLOCK GRANT	185,428	233,862	233,866	233,866	0	0.0%
7502	DUAL ENROLMENT	22,730	40,000	40,000	40,000	0	0.0%
7810	SOCIAL SECURITY	429,604	450,000	450,000	470,000	20,000	4.4%
7820	RETIREMENT	266,387	380,000	370,000	430,000	60,000	16.2%
<b>TOTAL STATE</b>		<b>7,188,853</b>	<b>7,492,662</b>	<b>7,524,305</b>	<b>7,783,899</b>	<b>259,594</b>	<b>3.5%</b>
		101.93%	104.23%	104.67%	103.45%		
<b>FEDERAL</b>							
8514-412	TITLE 1	48,455	54,307	49,991	62,794	12,803	25.6%
8515-421	TITLE 2, PART A	76,343	75,000	74,613	74,947	334	0.4%
8515-424	TITLE 2, PART D	0	750	0	0	0	0.0%
8518-490	TITLE 5	3,718	3,500	1,894	1,894	0	0.0%
8690-521	TECHNOLOGY GRANT	0	0	0	0	0	0.0%
8690	ASBESTOS GRANT	0	0	0	0	0	0.0%
8810	MEDICAL ASSISTANCE (Access)	19,157	40,000	40,000	40,000	0	0.0%
<b>TOTAL FEDERAL</b>		<b>147,673</b>	<b>173,557</b>	<b>166,498</b>	<b>179,635</b>	<b>13,137</b>	<b>7.9%</b>
		119.09%	117.53%	112.75%	107.89%		
<b>OTHER</b>							
9611	FROM SCHOOL DISTRICTS	0	0	0	0	0	
9120	BOND REFUNDING PROCEEDS	0	0	0	0	0	
9200	EXTENDED TERM FINANCING	0	0	0	0	0	
9340	DEBT FUND TRANS.	0	0	0	0	0	
9380	ACTIVITY FUND TRANSFER	0	0	0	0	0	
9400	SALE OF ASSETS	1,800	5,000	5,405	5,375	(30)	
9500	REFUND PRIOR EXP.	0	0	0	0	0	
<b>TOTAL OTHER</b>		<b>1,800</b>	<b>5,000</b>	<b>5,405</b>	<b>5,375</b>	<b>(30)</b>	<b>-0.6%</b>
<b>TOTAL REVENUE</b>		<b>24,334,831</b>	<b>25,231,098</b>	<b>25,529,000</b>	<b>26,406,728</b>	<b>877,728</b>	<b>3.4%</b>
		103.99%	103.68%	104.91%	103.44%		



**BHASK REAL ESTATE TAX ANALYSIS 2007-08**

	<u>PARCELS</u>	<u>12/31/2006</u> <u>ASSESSMENT</u>	<u>JAN/APRIL INT.</u> <u>ASSESSMENT</u>	<u>7-1-06 EST</u> <u>ASSESSMENT</u>	<u>RE TAX 27.3</u> <u>COLLECTABLE</u>	<u>RE TAX 28.1</u> <u>COLLECTABLE</u>
DISTRICT	706	70,532,900	500,000	71,032,900	1,832,542	<b>1,886,243</b>
LONGSWAMP	2,454	228,172,400	800,000	228,972,400	5,907,144	<b>6,080,248</b>
ROCKLAND	1,654	187,768,300	1,200,000	188,968,300	4,875,099	<b>5,017,959</b>
TOPTON	759	78,232,400	500,000	78,732,400	2,031,178	<b>2,090,700</b>
<b>TOTAL</b>	<b>5,583</b>	<b>564,706,000</b>	<b>3,000,000</b>	<b>567,706,000</b>	<b>14,645,963</b>	<b>15,075,150</b>

(Inc. 10 new)

Additional Real Estate Tax	619,268
<b>Value of Tax Increase</b>	<b>429,187</b>
Value of Assessment Increases	190,081

<u>INFORMATION</u>	<u>ACTUAL</u> <u>26.5 MILLS</u> <u>2005-06</u>	<u>ESTIMATE</u> <u>27.3MILLS</u> <u>2006-07</u>	<u>BUDGET</u> <u>27.3 MILLS</u> <u>2007-08</u>	<u>BUDGET</u> <u>28.1 MILLS</u> <u>2007-08</u>
GROSS VALUE PER MILL	543,887	559,971	567,706	567,706
COLLECTABLE %	0.951	0.946	0.945	0.945
<b>COLLECTABLE VALUE PER MILL</b>	<b>517,237</b>	<b>529,733</b>	<b>536,482</b>	<b>536,482</b>
VALUE PER MILL INCREASE	24,222	12,496	6,749	6,749
AVERAGE ASSESSMENT	98,281	101,169	101,685	101,685
MILLAGE	26.50	27.30	27.30	28.10
AVERAGE TAX	2,604	2,762	2,776	2,857
AVERAGE \$ TAX INCREASE	115	158	14	95
AVERAGE % TAX INCREASE	4.6%	6.1%	0.5%	3.4%
<b>MILLAGE \$ INCREASE</b>	<b>32</b>	<b>78</b>	<b>0</b>	<b>80</b>
<b>MILLAGE % INCREASE</b>	<b>1.3%</b>	<b>3.0%</b>	<b>0.0%</b>	<b>2.9%</b>

ASSESSMENT CHANGE BASED ON 12/31 COUNTY DATA

	<u>2002-03</u> <u>12/31/2001</u>	<u>2003-04</u> <u>12/31/2002</u>	<u>2004-05</u> <u>12/31/2003</u>	<u>2005-06</u> <u>12/31/2004</u>	<u>2006-07</u> <u>12/31/2005</u>	<u>2007-08</u> <u>12/31/2006</u>
DISTRICT	61,730,200	62,442,600	63,245,300	65,200,500	70,022,700	70,532,900
LONGSWAMP	200,500,000	200,727,600	203,711,800	207,528,200	225,858,400	228,172,400
ROCKLAND	170,390,400	172,514,300	174,254,100	177,472,900	182,879,100	187,768,300
TOPTON	72,514,800	73,849,000	74,319,200	77,277,300	77,942,200	78,232,400
<b>TOTAL</b>	<b>505,135,400</b>	<b>509,533,500</b>	<b>515,530,400</b>	<b>527,478,900</b>	<b>556,702,400</b>	<b>564,706,000</b>
<b>Dollar Change</b>	<b>4,074,400</b>	<b>4,398,100</b>	<b>5,996,900</b>	<b>11,948,500</b>	<b>29,223,500</b>	<b>8,003,600</b>
<b>Percent Change</b>	<b>0.81%</b>	<b>0.87%</b>	<b>1.18%</b>	<b>2.32%</b>	<b>5.54%</b>	<b>1.44%</b>
# Of Parcels	5,455	5,455	5,489	5,528	5,531	5,531
	<u>12/31/1995</u>	<u>12/31/1996</u>	<u>12/31/1997</u>	<u>12/31/1998</u>	<u>12/31/1999</u>	<u>12/31/2000</u>

**RESOLUTION**

IN RE: DETERMINATION, COLLECTION AND ENFORCEMENT OF REALTY TRANSFER TAX.

NOW THEREFORE, BE IT RESOLVED by the BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT that a realty transfer tax and other tax related provisions pursuant to Article XI-D of the Tax Reform Code of 1971 is hereby enacted, which authorizes, in part, the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax.

Section 1. Imposition of Tax.

The Brandywine Heights Area School District adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a realty transfer tax as authorized under that Article subject to the rate limitations therein. The tax imposed under this Section shall be at the rate of one percent (1%) shared equally with the local municipality.

Section 2. Administration.

The tax imposed under Section I shall be administered, collected and enforced under the Act of December 11, 1965 (P.L. 1257, N. 511, as amended, known as “The Local Tax Enabling Act”; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, the Brandywine Heights Area School District, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. Section 8102-D) authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax.

Section 3. Repeal.

Any prior Resolutions of the Brandywine Heights Area School District are repealed insofar as they are inconsistent with the terms and conditions stated herein.

Section 4. Effective Date.

The provisions of this Resolution shall become effective on and be applicable to any document made, executed, delivered, accepted or presented for recording on or after July 1, 2007.

The estimated annual revenue for this tax is approximately One Hundred Ninety Thousand Dollars (\$190,000.00).

BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT

By: \_\_\_\_\_  
President

Attest: \_\_\_\_\_  
Board Secretary

**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**

**100 PERSONNEL SERVICES - SALARIES**

**PERSONNEL SERVICES – SALARIES**

Salaries paid to employees of the District.

TOTAL 100 SERIES

2006-07 Estimate	\$11,897,729
Increase (Decrease)	<u>\$ 563,502</u>
<b>2007-08 Proposed Budget</b>	<b>\$12,461,231</b>

111 Administrative - Central Staff and Building \$ 1,132,631

Salary appropriations for administrative personnel including the superintendent, director of curriculum & instruction, director of special education, director of technology, director of buildings & grounds, 4 principals, 2 assistant principals, business manager and athletic director.

121 Professional Educational \$8,884,703

Salary appropriations for the professional bargaining unit is based on an instructional staff of 146 full time, 4 part time plus funding for a MS autistic teacher. Included is establishment of a new elementary reading program staffed via a transfer of two teachers. In addition to base salary this account includes an allowance of \$20,000 for severance, \$16,000 for senior projects, \$30,000 for educational credit increases, \$60,000 for curriculum writing, \$25,000 for staff dev., \$15,000 for tutoring, \$15,000 for curriculum council, \$20,000 for extended school year programs and \$28,800 in extra duty pay for new employee mentoring, IEP meetings/ writing, guidance counseling, and summer school .

122 Substitute Teacher Salaries \$ 150,000

Salary appropriation for the district's projected daily substitute, short-term substitute and long-term substitute needs. LTS teachers are employed for 45 or more consecutive days and their salaries are based on step 1 of the professional employee contract. Short-term substitute teacher compensation is \$125 per day. Daily substitute compensation is based on the daily rate of \$70, \$80, \$90, or \$100 graduated by days worked for BHASD.

130 Professional Other \$ 220,282

Salaries and fees appropriated for 101 co-curricular assignments including head teachers, student activities and athletics.

133 Professional Overtime \$ 2,000

Stipends paid to employees working at athletic events.

140 Technical Profession \$ 68,674

Salary appropriation for two licensed practical nurses.

**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**

**100 PERSONNEL SERVICES – SALARIES**

<u>150</u>	<u>Secretaries, Clerical Assistants, Accounting</u>	<u>\$ 681,812</u>
	Salary appropriations for 13 secretaries, 2 full time and 2 part time library aides, 1 full time office aide, payroll supervisor, accounting manager, transportation coordinator and 4 tax collectors.	
<u>170</u>	<u>Maintenance, Drivers, Van Aides</u>	<u>\$ 190,376</u>
	Salary appropriation for two maintenance workers, part time electrician, 6 part time van drivers, 1 full time van driver and 4 part time van aides, 1 computer technician.	
<u>180</u>	<u>Custodians &amp; Crossing Guards</u>	<u>\$ 650,906</u>
	Salary appropriation is for the following staff: 2 Part-time Crossing Guards, Custodian Supervisor with staff of High School 6.5, Middle School 7.5, Longswamp 1.5, District-Topton 3.5 and Rockland 1.5.	
<u>190</u>	<u>Instructional Assistants</u>	<u>\$ 332,586</u>
	Salary appropriation for 9 full time and 16 part time special education instructional assistants (includes 1 new), 4 part time cafeteria/recess aides and a technology instructional assistant.	
<u>196</u>	<u>Medical Insurance Opt Out</u>	<u>\$ 147,261</u>
	Payments to employees who elect to either totally or partially opt out of the program. Payment per contract: 40% of cost for professionals, support staff F - \$3,000, 2P - \$2,000, S - \$1,000	
<u>199</u>	<u>Compensated Absences</u>	<u>\$ -0-</u>
	Appropriation for accumulated leave liability	

SUMMARY OF INCREASE/DECREASE

1.	Administrative Contract Increase (4.1% over total compensation)	44,911
2.	Administrator to Full Year Contract	3,491
3.	Professional Contract Increases (4.33%) (net 3.7%)	366,577
4.	Reduction due to retirement/resignations	(52,432)
5.	Additional Autistic Teacher	43,000
6.	Salary Increase for Additional Credits	30,000
7.	Additional Appropriation for Curriculum Writing	30,000
8.	Co-curricular Contract Increase (4%)	8,472
9.	New Part time Autistic Instructional. Assistant	10,000
10.	Support Staff Contract Increases (3.6%)	66,768
11.	Medical Opt Out Payment Increase	<u>12,715</u>
	<b>TOTAL SALARY INCREASE</b>	<b>\$ <u>563,502</u></b>

2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007

**200 PERSONNEL SERVICES - EMPLOYEE BENEFIT**

**PERSONNEL SERVICES - EMPLOYEE BENEFITS**

Amounts paid by the District on behalf of employees that are not included in salary. Such payments are fringe benefits, which are part of the cost of personnel services.

TOTAL 200 SERIES

2006-07 Estimate	\$ 3,788,836
Increase (Decrease)	\$ 341,746
<b>2007-08 Proposed Budget</b>	<b>\$ 4,130,582</b>

210 Group Insurance \$2,072,845

This appropriation includes the cost of District paid medical, dental, prescription drugs, vision, long term disability and term life insurance benefits as provided for in employment agreements. Increase for CBC health is 12.2% Projected average annual combined premiums for all programs less employee contributions are:  
single - \$4,961, 2 person - \$10,563 family - \$14,388

220 Social Security Contributions \$ 953,282

The District shares on an equal basis with the Commonwealth of Pennsylvania. The Social Security rate is 6.20% of wages paid to a maximum salary of \$90,000 per individual and the Medicare rate is 1.45% of wages paid. The state's share is offset by a revenue entry.

230 Retirement Contributions \$ 876,130

The district shares costs on an equal basis with the Commonwealth of Pennsylvania. The 2007-08 rate is 7.13%, an increase from the 2006-07 rate of 10.4%. The state's share is offset by a revenue entry.

240 Tuition Reimbursement \$ 95,000

Projected costs are based on contract terms. Professional Bargaining Unit employees are eligible for reimbursement equal to 9 graduate credits at the Kutztown University rate, currently \$2,988. Administrators are eligible for 100% tuition reimbursement.

250 Unemployment Compensation \$ 20,000

Unemployment compensation is paid to eligible individuals as a result of termination of employment. The District is charged the actual compensation paid.

**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**

**200 PERSONNEL SERVICES - EMPLOYEE BENEFIT**

<u>260</u>	<u>Workers Compensation</u>	<u>\$ 110,825</u>
	The District participates in the School District Insurance Consortium workers compensation program for a fee that equates to approximately \$.009 of paid salaries.	
<u>290</u>	<u>Other Employee Benefits</u>	<u>\$ 2,500</u>
	Family health plan for reimbursement of medical costs.	

**SUMMARY OF INCREASE/DECREASE**

1.	Group Insurance Premium Increase of 11% Net of Employee Premium Contributions.	171,794
2.	Appropriation for New Position	10,000
3.	Social Security Cost for Increased Wages	43,107
4.	State Retirement for Increased Wages	40,200
5.	State Retirement Cost due to Rate Increase	77,573
6.	Workers Compensation Increase due to Salary Increases	<u>(928)</u>
	<b>TOTAL BENEFIT INCREASE</b>	<b><u>\$ 341,746</u></b>

**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**

**300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICE**

**PURCHASED PROFESSIONAL AND TECHNICAL SERVICES**

Services, which by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

TOTAL 300 SERIES

2006-07 Estimate	\$ 785,521
Increase (Decrease)	<u>\$ (42,039)</u>
<b>2007-08 Proposed Budget</b>	<b>\$ 743,482</b>

**300 Contracts With Public Individuals and Companies \$ 438,832**

Fees for contracted tutoring, counseling, behavioral support, hearing therapy, orientation & mobility, medical services, test scoring, tax collection, legal, auditing, banking, & game officials.

**322 Contracts With Intermediate Units (Excludes Technology) \$ 212,600**

Fees for specialized educational programs: hearing, vision, extended school year, early intervention, youth detention, and alternative education.

**348 Contracts for Technology Services \$ 92,050**

Fees for contracted engineering, data processing for accounting, payroll, student attendance, report cards, scheduling, and special education reporting.

**SUMMARY OF INCREASE/DECREASE**

1. Middle School Athletic Trainer	\$16,500
2. Financial/Payroll Applications Support BCIU	(10,000)
3. Special Education Applications Support BCIU	12,000
4. Special Education Services (to "500" tuition accounts)	(57,500)
5. Net Change in Other Accounts	<u>(3,039)</u>

TOTAL PURCHASED PROFESSIONAL DECREASE \$ (42,039)

2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
 JUNE 25, 2007  
**400 PURCHASED PROPERTY SERVICES**

**PURCHASED PROPERTY SERVICES**

Rental of equipment and services purchased to operate, repair, and maintain District property. These services are performed by persons other than District employees.

TOTAL 400 SERIES

,	2006-07 Estimate	\$775,125
	Increase (Decrease)	<u>(246,025)</u>
	<b>2007-08 Proposed Budget</b>	<b>\$529,100</b>

<u>410</u>	<u>Contracted Services</u>	<u>\$ 28,000</u>
	Expenditures for trash and medical waste disposal.	

<u>424</u>	<u>Expenditure for Water and Sewage Utility Services</u>	<u>\$ 20,000</u>
	Fees paid to Topton Borough for service provided to the High School, Middle School and District Topton Elementary School.	

<u>430</u>	<u>Repairs and Maintenance Services</u>	<u>\$ 395,300</u>
	Expenditures for repairs and maintenance services for boilers, HVAC units, plumbing, electrical, elevators, folding doors, bleachers, computers, language lab., wood shop machinery, computers, vehicles, copiers, music instruments, tree trimming, roof leaks, window repair, athletic field renovation, lawn mowing.	

<u>440</u>	<u>Rental of Equipment</u>	<u>\$ 63,800</u>
	Expenditures for renting copiers and graduation gowns/organ. District –wide approximately 3.8 million copies are produced annually . The rental fee includes the machines, maintenance and supplies only excluding paper. The rental fee is \$.0124 per copy.	

<u>450</u>	<u>Construction Services</u>	<u>\$ 22,000</u>
	Appropriation for construction of dugouts for the HS softball field.	

**SUMMARY OF INCREASE/DECREASE**

1.	Appropriation for maintenance projects per schedule	\$ 100,000
2.	HS Maintenance Building	(350,000)
3.	Net Change in Other Accounts	<u>3,975</u>
	<b>TOTAL DECREASE</b>	<b>\$ <u>(246,025)</u></b>



2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007

**500 OTHER PURCHASED SERVICES**

**OTHER PURCHASED SERVICES**

Amounts paid for services not provided by District personnel but rendered by organizations for purposes other than Professional and Technical Services and Purchased Property Services.

TOTAL 500 SERIES

2006-07 Estimate	\$ 3,165,103
Increase (Decrease)	\$ <u>220,717</u>
<b>2007-08 Proposed Budget</b>	<b>\$ 3,385,820</b>

513	Contracted Carriers	\$1,554,370
	Contractual agreements with Gross School Bus Company and BCIU to operate 27 school buses and 19 vans to transport approximately 1,900 students to/from school.	
521	Fire Insurance	\$ 40,000
522	Auto Insurance	\$ 14,600
523	Property and Liability Insurance	\$ 47,000
525	Bonding Insurance	\$ 2,650
530	Communications	\$ 48,600
	Telephone and postage costs. Telephone costs qualify for a 40% Erate reimbursement.	
538	Communications Technology	\$ 25,000
	Internet connection, fiber links between the buildings, dedicated copper line to BCIU for data transmission. These costs are net of a 40% Erate reimbursement.	
540	Advertising	\$ 8,000
	Legal advertising of Board Meetings and notice of solicitation of bid proposals for supplies, equipment or contracted services, and employment notices.	
550	Printing and Binding	\$ 12,500
	Contracted printing of brochures, newsletters, diplomas, forms, etc.	
561	Tuition to Other State School Districts	\$ 216,900
	Payment to public schools educating BHASD students. Reading – 2, Exeter – 1, Conrad Weiser – 1, Kutztown - 4 NW Lehigh – 1 & others as needed due to hospitalization.	

**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**

**500 OTHER PURCHASED SERVICES**

562	Tuition – Charter Schools	\$ 253,000
	Payments to both cyber and bricks/mortar charter schools, Virtual Academy Cyber - 11, 21 <sup>st</sup> Century Cyber - 2, Pa Leader - 1 LV Charter for Performing Arts -1, Pa Cyber - 8, Achievement House -3. Tuition is \$7,952 standard, \$15,859 special education.	
563	Tuition to Nonpublic Schools	\$ 222,000
	Special education students placed by the district. John Paul II- 2, Elwyn Opportunities -5, Buxmount Academy - 4	
564	Tuition BCTC School	\$ 694,700
	The Berks Career & Technology Center Budget based on 105 students in regular program, 8 students in special education and \$91,000 for debt service.	
566	Dual Enrollment	\$ 25,000
	Funds paid to RACC reduce tuition charged to dual enrolled students 100% paid by state grant.	
567-569	Tuition – APS & PRRI Schools	\$ 161,300
	Special education students placed by the district. Centennial – 4 Vanguard - 1, Scranton School for Deaf - 1, Deverux - 1, Kidspace - 1, Alternatives Unlimited - 1.	
580	Travel	\$ 27,600
	Reimbursement for travel within the District while on District business and for approved travel to educational meetings and conferences. Mileage is at the IRS rate, \$.485 per mile.	
595	IU Administration	\$ 18,250
	Brandywine Heights Area School District's Share of the Berks County Intermediate Unit Operating Budget.	
590	Miscellaneous Purchased Services	\$ 14,350
	Elementary camping program fee, 45% is paid by parents.	

**SUMMARY OF INCREASE/DECREASE**

1.	Student Transportation Contract Increase (3%)	\$ 40,000
2.	Data Transport	(5,000)
3.	Tuition to Public Schools	22,300
4.	Tuition Nonpublic Schools	53,700
5.	Tuition Charter Schools	44,000
6.	Tuition BCTC	66,700
7.	Tuition Approved Private Schools	5,800
8.	Travel	(10,000)
9.	Net Change Within Remaining Accounts	3,217)
	<b>TOTAL OTHER PURCHASED SERVICE INCREASE</b>	<b><u>\$220,717</u></b>

**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**

**600 SUPPLIES**

**SUPPLIES**

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use. This includes items that lose their identity through fabrication or incorporation into different or more complex items.

TOTAL 600 SERIES

2006-07 Estimate	\$ 1,525,528
Increase (Decrease)	\$ <u>191,804</u>
<b>2007-08 Proposed Budget</b>	<b>\$ 1,717,332</b>

<u>610</u>	<u>General Supplies</u>	<u>\$ 513,497</u>
	Administration	\$ 25,600
	Athletics	\$ 62,892
	Band	\$ 7,300
	Instruction & Support	\$327,705
	Maintenance	\$ 90,000
	Appropriation for the purchase of consumable items or equipment type items costing less than \$500.	
<u>618</u>	<u>Computer Software – Administrative &amp; Network</u>	<u>\$ 36,400</u>
	Appropriation for network applications including Novell, Deep Freeze, Reveal, URL filter, virus/spam definitions.	
<u>621</u>	<u>Natural Gas</u>	<u>\$ 160,000</u>
	Appropriation for gas utility services used for heating District Topton and the High School. Purchased through the Berks County Joint Purchasing Board.	
<u>622</u>	<u>Electricity</u>	<u>\$ 385,000</u>
	Appropriation for district electrical services which includes the heating of the Middle School. Purchased through the Pa. Schools Consortium when available. First Energy announced an undefined Rate increase effective April 2007.	
<u>624</u>	<u>Oil</u>	<u>\$ 140,000</u>
	Appropriation for bulk oil purchases used for heating District buildings. Purchased through the Berks County Joint Purchasing Board. (PG \$1.794).	
<u>626</u>	<u>Gasoline</u>	<u>\$ 22,000</u>
	Appropriation for gasoline purchased for district-owned vehicles, equipment, and contracted carrier bus fuel.	

**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**

**600 SUPPLIES**

640 Books and Periodicals \$ 353,210

Appropriation for reference books, textbooks (k-8 reading & HS foreign language) workbooks and periodicals. Also included are costs of binding or other repairs to school library books and textbooks.

648 Instructional Software \$ 107,225

Appropriation for new classroom computer applications. Includes TeenBix 3000 for 7<sup>th</sup> & 8<sup>th</sup> reading (\$69,000).

SUMMARY OF INCREASE/DECREASE

1.	Instructional Supplies C & I	64,000
2.	Natural Gas	10,000
3.	Electric	-15,000
4.	Text Book Replacement, Work Books & New Series	45,000
5.	Network Software	20,000
6.	Instructional Software	73,621
7.	Net Change Within Remaining Accounts	(5,817)

TOTAL SUPPLY INCREASE \$191,804

**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**

**700 PROPERTY/EQUIPMENT**

**PROPERTY**

Expenditures in this series are for the acquisition of fixed assets. This includes expenditures for land, existing buildings and improvement of grounds. Also included are initial equipment and replacement of equipment for the land or facilities.

TOTAL 700 SERIES

2006-07 Revised Budget	\$ 142,638
Increase (Decrease)	\$ <u>227,362</u>
<b>2007-08 Proposed Budget</b>	<b>\$ 370,000</b>

<u>710</u>	<u>Land and Improvements</u>	<u>\$ -0-</u>
	Expenditures for the purchase of land, land improvements, and related professional services. This allocation is in both the estimate and budget.	
<u>750</u>	<u>Equipment - Original and Additional</u>	<u>\$ 17,400</u>
	Expenditures for new non-computer equipment.	
<u>758</u>	<u>Equipment - Computers</u>	<u>\$ 84,700</u>
	Expenditures for new computer equipment.	
<u>760</u>	<u>Equipment - Replacement</u>	<u>\$ 63,600</u>
	Expenditures for replacement non-computer equipment.	
<u>768</u>	<u>Equipment - Replacement</u>	<u>\$ 204,300</u>
	Expenditures for replacement computer equipment.	

**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**

**700 PROPERTY/EQUIPMENT**

**DETAIL BUDGET LISTING**  
**DESCRIPTION**

**AMOUNT**

HIGH SCHOOL

Project Lead the Way - smart board	\$ 2,500
Project Lead the Way - prototyper	21,900
Project Lead the Way - laser engraver	13,000
Music Dept. 6 replacement instructional computers	7,000
Project Lead the Way – stress analyzer	3,500
Four ceiling mounted LED projectors	4,800
Potters Wheel	1,400
Telecom replacement camcorders & DVDs	2,800
Telecom event switcher	1,300
Other small equipment	4,000

MIDDLE SCHOOL

Computer room for Web based reading	38,000
Replacement scoreboard	7,000

TECHNOLOGY

Replacement equipment per plan	197,300
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TRANSPORTATION

Two replacement vans	44,000
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MAINTENANCE

Replace Middle School stage curtains	5,500
Floor Scrubber Machine for Middle School	11,400
Replacement vacuum cleaners & buffers	3,000
Lavatory cleaning machine	1,600

TOTAL EQUIPMENT BUDGET \$ 370,000

**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**

**800 OTHER OBJECTS**

**OTHER OBJECTS**

Amounts paid for goods and services not otherwise classified in objects 100 through 700.

**TOTAL 800 SERIES**

2006-07 Revised Budget	\$ 1,506,756
Increase (Decrease)	\$ <u>305,379</u>
<b>2007-08 Proposed Budget</b>	<b>\$ 1,812,135</b>

**810 Dues and Fees** \$ 82,135

Membership fees for District membership in state and national educational organizations, registration fees for personnel to attend educational meetings and for students to participate in local, state or national programs.

**831 Interest-Loan and Lease Purchasing Agreements** \$ 0

**832 Interest Serial Bonds** \$ 1,320,000

2001 Series \$48,250  
2002A Series variable rate estimate \$238,081 @4% less fee  
2002A Series fixed \$456,537  
2002B Series \$138,117  
2003 Series fixed \$52,100  
2006 Series fixes \$386,915

**833 Interest Revenue Anticipation** \$ -0-

**840 Budget Reserve** \$ 410,000

Assessment Appeal 2004 thru 6-08 \$210,000  
General \$200,000

**880 Prior Year Refund** \$ 0

**SUMMARY OF INCREASE/DECREASE**

1. Registration Fees for Continuing Education	1,379
2. Interest on Bond Issus	(6,000)
3. General Contingency	100,000
4. Assessment Appeal Contingency	<u>210,000</u>
<b>TOTAL INCREASE</b>	<b>\$ <u>305,379</u></b>

**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**

**900 OTHER FINANCING USES**

**OTHER FINANCING USES**

This series of codes is used to classify transactions which are not recorded as expenditures to the District, but require budgetary or accounting control. These include redemption of principal on long-term debt, authority obligations, and fund transfers.

TOTAL 900 SERIES

2006-07 Revised Budget	\$ 2,116,030
Increase (Decrease)	\$ <u>88,970</u>
<b>2007-08 Proposed Budget</b>	<b>\$ 2,205,000</b>

911 Loan and Lease Purchase Agreement Principal \$ -0-

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912 Serial Bonds Principal \$ 2,155,000

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- 2001 Series \$965,000 (final payment 2008)
- 2002A Variable Rate \$145,000 (final payment 2019)
- 2002 A Fixed rate \$290,000 (final payment 2019)
- 2002B Series \$450,000 (final payment 2014)
- 2003 Series \$250,000 (final payment 2021)
- 2006 Series \$55,000 (final payment 2021)

930 Fund Transfer \$ 50,000

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Support of the Food Service Fund

**SUMMARY OF INCREASE / DECREASE**

Food Service Fund Transfer	(151,030)
Scheduled 2001 payment increase	40,000
Scheduled 2002A payment increase	20,000
Scheduled 2002B payment increase	10,000
Scheduled 2003 payment increase	175,000
Scheduled 2006 payment decrease	(5,000)

TOTAL OTHER FINANCING USES INCREASE \$ 88,970

The district's share of BCTC debt on the 1998 series bond issue is \$91,000. This payment is recorded under account 1300 – 564 as directed by PDE.



**2007-08 FINAL EXPENDITURE BUDGET BY OBJECT  
JUNE 25, 2007**