

LEA Name: Brandywine Heights Area SD

Class: 3

AUN Number: 114060853

County:

Berks

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2008 - 06/30/2009

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 6/23/2008



President of the Board - Original Signature Required

6-23-08

Date



Secretary of the Board - Original Signature Required

6-23-08

Date



Chief School Administrator - Original Signature Required

6-23-08

Date

Steven E. Fischer

Contact Person

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Telephone Extension

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E-mail Address

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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Reserve for Encumbrances - Start of Year	0
2 Estimated Unreserved Fund Balance - Start of Year	3,972,440
3	0
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	3,972,440
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,282,885
7000 Revenue from State Sources	8,740,226
8000 Revenue from Federal Sources	355,300
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	27,380,411
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 31,352,851

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	15,092,669
6112	Interim Real Estate Taxes	100,000
6113	Public Utility Realty Tax	24,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	169
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	36,500
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	49,500
6150	Current Act 511 Taxes - Proportional Assessments	1,590,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	677,000
6500	Earnings on Investments	265,000
6700	Revenues from Student Activities	27,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	370,847
6910	Rentals	15,000
6920	Contributions and Donations From Private Sources / Capital Contributions	2,000
6940	Tuition from Patrons	29,200
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	4,000
	REVENUE FROM LOCAL SOURCES	18,282,885

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	3,849,904
7140	Charter Schools	74,000
7160	Tuition for Orphans and Children Placed in Private Homes	20,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	500
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	999,044
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,250,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	452,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	36,500
7340	State Property Tax Reduction Allocation	784,735
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	238,543
7502	Dual Enrollment Grants	50,000
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	500,000
7820	State Share of Retirement Contributions	460,000
7900	Revenue for Technology	25,000
REVENUE FROM STATE SOURCES		8,740,226

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	205,300
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	75,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8522	Vocational Education - Capital Outlay	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8810	Medical Assistance Reimbursements (ACCESS)	75,000
8820	Medical Assistance Reimbursements - Title 19	0
REVENUE FROM FEDERAL SOURCES		355,300

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	2,000
9710	Transfers from Component Units	0
	OTHER FINANCING SOURCES	2,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		27,380,411

Index: 5.6%
 Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$15,092,669
 Approx. Dollar Value of Homestead Exclusions: + \$784,735
 Approx. Tax Revenue for Tax Rate Calculation: \$15,877,404

Berks

Total

	Berks	Total
2007-08 Calculations		
a. Assessed Value	\$566,981,900	\$566,981,900
b. Real Estate Mills	28.1000	
I. 2008-09 Calculations		
c. 2006 STEB Market Value	\$627,646,300	\$627,646,300
d. Assessed Value	\$578,138,000	\$578,138,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
Estimated Percent Collection	94.70000%	
2007-08 Calculations		
f. 2007-08 Tax Levy	\$15,932,191	\$15,932,191
(a * b)		
2008-09 Calculations		
ii. g. Percent of Total Market Value	100.000%	100.000%
h. Rebalanced 2007-08 Tax Levy	\$15,932,191	\$15,932,191
(f Total * g)		
i. Base Mills Subject to Index	28.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage		94.70000%
k. Tax Levy Needed	\$16,766,002	\$16,766,002
(Approx. Revenue * g / j)		
iii. I. 2008-09 Real Estate Mills	29.0000	
(k / d * 1000)		
m. Tax Levy Generated By Mills	\$16,766,002	\$16,766,002
(l / 1000 * d)		
n. Tax Revenue Generated By Mills	\$15,877,404	\$15,877,404
(m * Est. Pct. Collection)		
o. Tax Revenue minus Homestead Exclusion		\$15,092,669
(n - Homestead Dollar Value)		

Index: 5.6%
 Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$15,092,669
 Approx. Dollar Value of Homestead Exclusions: + \$784,735
 Approx. Tax Revenue for Tax Rate Calculation: \$15,877,404

Berks

Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	29.6736	
	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)	\$17,155,436	\$17,155,436
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 (t * Est. Pct. Collection)	\$0	\$0

CODE

6111 Current Real Estate Taxes

<u>County #</u>	<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Mills</u>	<u>Tax Levy</u>	<u>Percent Collected</u>	<u>Tax Revenue Generated By Mills</u>	<u>Total Homestead</u>	<u>Estimated Revenue</u>
06	Berks	578,138,000	29.0000	16,766,002	94.70000%	15,877,404		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
Totals		578,138,000		16,766,002		15,877,404	784,735	15,092,669

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	36,500

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	36,500	36,500
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	13,000	13,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			49,500	49,500

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,415,000	1,415,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	175,000	175,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			1,590,000	1,590,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	627,646,300	X	12	7,531,756
		Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2008-2009 GENERAL FUND BUDGET**

Act 48 of 2003

(10/2004)

SCHOOL DISTRICT NAME Brandywine Heights Area SD	COUNTY NAME Berks	AUN 114060853
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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 less than or equal to the specified percentage (listed in the table below) of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	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%


Did you raise property taxes in SY 2008-2009 (compared to 2007-2008)? Yes No

If yes, complete additional information below. Use figures from the 2009 General Fund Budget.

Total Budgeted Expenditures	\$28,168,987.00
Ending Unreserved Undesignated Fund Balance	\$1,983,864.00
Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-23-08
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DUE DATE: AUGUST 15, 2008

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>	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	10,789,865	
1200 Special Programs - Elementary/Secondary	3,521,869	
1300 Vocational Education	737,000	
1400 Other Instructional Programs - Elementary/Secondary	76,784	
1600 Adult Education Programs	0	
1700 Higher Education Programs	50,000	
1800 Pre-Kindergarten	0	
Total 1000 Instruction	15,175,518	
2000 Support Services		
2100 Support Services - Pupil Personnel	689,566	
2200 Support Services - Instructional Staff	894,670	
2300 Support Services - Administration	1,506,942	
2400 Support Services - Pupil Health	318,218	
2500 Support Services - Business	529,086	
2600 Operation & Maintenance of Plant Services	2,476,698	
2700 Student Transportation Services	1,951,788	
2800 Support Services - Central	309,295	
2900 Other Support Services	20,720	
Total 2000 Support Services	8,696,983	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	594,486	
3300 Community Services	0	
3400 Scholarships and Awards	0	
Total 3000 Operation of Non-instructional Services	594,486	
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services	30,000	
Total 4000 Facilities Acquisition, Construction and Improvement	30,000	
Total Estimated Expenditures		24,496,987
5000 Other Expenditures and Financing Uses		
5100 Debt Service	3,307,000	
5200 Interfund Transfers - Out	50,000	
5300 Transfers Involving Component Units	0	
5900 Budgetary Reserve	315,000	
Total Other Financing Uses		3,672,000
Total Estimated Expenditures and Other Financing Uses		28,168,987
Appropriation of Prior Year Encumbrances		0
Total Appropriations		28,168,987
Ending Unreserved Fund Balance		3,183,864
Total Appropriations and Ending Fund Balances		31,352,851

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,368,147
200	Personnel Services-Employee Benefits	2,332,165
300	Purchased Professional & Technical Services	2,450
400	Purchased Property Services	74,380
500	Other Purchased Services	216,755
600	Supplies	584,444
700	Property	209,410
800	Other Objects	2,114
	Total Regular Programs - Elementary/Secondary	10,789,865
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,842,475
200	Personnel Services-Employee Benefits	598,130
300	Purchased Professional & Technical Services	358,500
400	Purchased Property Services	0
500	Other Purchased Services	667,025
600	Supplies	55,739
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	3,521,869
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	737,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	737,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,000
200	Personnel Services-Employee Benefits	784
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	0
500	Other Purchased Services	62,000
600	Supplies	4,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	76,784

<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	Higher Education Programs	
500	Other Purchased Services	25,000
600	Supplies	25,000
	Total Higher Education Programs	50,000
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	15,175,518
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	469,105
200	Personnel Services-Employee Benefits	152,082
300	Purchased Professional & Technical Services	46,764
400	Purchased Property Services	0
500	Other Purchased Services	3,365
600	Supplies	16,850
700	Property	0
800	Other Objects	1,400
	Total Support Services - Pupil Personnel	689,566

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	528,995
200	Personnel Services-Employee Benefits	186,737
300	Purchased Professional & Technical Services	12,385
400	Purchased Property Services	300
500	Other Purchased Services	4,250
600	Supplies	113,411
700	Property	1,375
800	Other Objects	47,217
	Total Support Services - Instructional Staff	894,670
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,023,114
200	Personnel Services-Employee Benefits	333,591
300	Purchased Professional & Technical Services	40,000
400	Purchased Property Services	5,000
500	Other Purchased Services	61,926
600	Supplies	20,674
700	Property	6,437
800	Other Objects	16,200
	Total Support Services - Administration	1,506,942
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	214,563
200	Personnel Services-Employee Benefits	97,761
300	Purchased Professional & Technical Services	200
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	5,694
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	318,218
2500	Support Services - Business	
100	Personnel Services-Salaries	295,473
200	Personnel Services-Employee Benefits	81,713
300	Purchased Professional & Technical Services	143,000
400	Purchased Property Services	1,300
500	Other Purchased Services	2,000
600	Supplies	3,600
700	Property	0
800	Other Objects	2,000
	Total Support Services - Business	529,086

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	847,851
200	Personnel Services-Employee Benefits	289,847
300	Purchased Professional & Technical Services	8,000
400	Purchased Property Services	420,000
500	Other Purchased Services	96,500
600	Supplies	805,500
700	Property	7,500
800	Other Objects	1,500
	Total Operation & Maintenance of Plant Services	2,476,698
2700	Student Transportation Services	
100	Personnel Services-Salaries	130,584
200	Personnel Services-Employee Benefits	41,434
300	Purchased Professional & Technical Services	3,600
400	Purchased Property Services	10,000
500	Other Purchased Services	1,715,570
600	Supplies	20,500
700	Property	30,000
800	Other Objects	100
	Total Student Transportation Services	1,951,788
2800	Support Services - Central	
100	Personnel Services-Salaries	162,050
200	Personnel Services-Employee Benefits	55,045
300	Purchased Professional & Technical Services	20,000
400	Purchased Property Services	3,000
500	Other Purchased Services	30,000
600	Supplies	15,200
700	Property	21,500
800	Other Objects	2,500
	Total Support Services - Central	309,295
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	20,720
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	20,720

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
Total Support Services		8,696,983
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	268,055
200	Personnel Services-Employee Benefits	54,010
300	Purchased Professional & Technical Services	105,877
400	Purchased Property Services	26,500
500	Other Purchased Services	68,783
600	Supplies	58,913
700	Property	1,073
800	Other Objects	11,275
	Total Student Activities	594,486
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
	Total Operation of Non-instructional Services	594,486
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	30,000
	Total Facilities Acquisition, Construction and Improvement Services	30,000
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	1,267,000
900	Other Uses of Funds	2,040,000
	Total Debt Service	3,307,000
5200	Interfund Transfers - Out	
900	Other Uses of Funds	50,000
	Total Interfund Transfers - Out	50,000
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	315,000
	Total Budgetary Reserve	315,000
	Total Other Expenditures and Financing Uses	3,672,000
TOTAL EXPENDITURES		28,168,987

	<u>06/30/2008 Estimate</u>	<u>06/30/2009 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	5,000,000	5,400,000
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	38,700	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	10,000	20,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	42,000	44,000
Agency Fund	50,000	54,000
Total Cash and Short-Term Investments	5,140,700	5,518,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	0	0
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	5,140,700	5,518,000

	<u>06/30/2008 Estimate</u>	<u>06/30/2009 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	33,650,000	31,610,000
Accumulated Compensated Absences	160,000	145,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	33,810,000	31,755,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	2,175,000	2,240,000
General Fund	15,000	15,000
TOTAL SHORT-TERM PAYABLES	2,190,000	2,255,000
TOTAL INDEBTEDNESS	<u>36,000,000</u>	<u>34,010,000</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved Explanation:	
0771	Estimated Ending Unreserved Designated Fund Balance Explanation: <i>Technology Plan \$200,000. Deferred Maintenance \$1,000,000.</i>	1,200,000
0772	Estimated Ending Unreserved Undesignated Fund Balance Explanation: <i>To compensate for future years revenue fluctuations and expenditure increases.</i>	1,983,864
	Ending Fund Balance - Unreserved	3,183,864
5900	Budgetary Reserve Explanation: <i>Reserve for Capital Projects \$40,000, Fuel \$50,000, CFF State Grant \$25,000, and General Contingency for unanticipated expenditures \$200,000.</i>	315,000
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	3,498,864
0799	Estimated Ending Reserved and Designated Unreserved Fund Balances not scheduled for liquidation this year. (These amounts are not included on the Budget Summary of Estimated Revenues and Other Financing Uses.)	0