

LEA Name: Brandywine Heights Area SD

Class: 3

AUN Number: 114060853

County: Berks

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2010 - 06/30/2011

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/21/2010

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>
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	4,854,411
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	4,854,411
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,869,542
7000 Revenue from State Sources	8,494,921
8000 Revenue from Federal Sources	1,073,340
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	28,439,803
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 33,294,214

2010-2011 Final General Fund Budget (PDE-2028)

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	15,902,373
6112	Interim Real Estate Taxes	80,000
6113	Public Utility Realty Tax	25,000
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	36,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	50,000
6150	Current Act 511 Taxes - Proportional Assessments	1,535,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	723,000
6500	Earnings on Investments	100,000
6700	Revenues from District Activities	34,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	335,000
6910	Rentals	15,000
6920	Contributions and Donations From Private Sources / Capital Contributions	5,000
6940	Tuition from Patrons	1,000
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	28,000
	REVENUE FROM LOCAL SOURCES	18,869,542

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	3,581,474
7140	Charter Schools	150,000
7160	Tuition for Orphans and Children Placed in Private Homes	30,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	987,040
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)	1,200,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	430,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340	State Property Tax Reduction Allocation	787,855
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	235,552
7502	Dual Enrollment Grants	25,000
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	495,000
7820	State Share of Retirement Contributions	540,000
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	8,494,921

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM 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	250,194
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	80,000
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
8701	ARRA - IDEA, Part B	155,423
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	36,541
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	465,182
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	85,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	1,000
REVENUE FROM FEDERAL SOURCES		1,073,340

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	2,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		28,439,803

Index (current): 3.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$15,861,405
Amount of Tax Relief for Homestead Exclusions +	<u>\$787,855</u>
Approx. Tax Revenue for Tax Rate Calculation:	\$16,649,260

Berks

Total

2009-10 Calculations			
a.	Assessed Value	\$584,402,200	\$584,402,200
b.	Real Estate Mills	29.7000	
I. 2010-11 Calculations			
c.	2008 STEB Market Value	\$738,303,800	\$738,303,800
d.	Assessed Value	\$585,417,000	\$585,417,000
e.	Assessed Value of New Constr/ Renov	\$0	\$0
	Estimated Percent Collection	94.80000%	
2009-10 Calculations			
f.	2009-10 Tax Levy (a * b)	\$17,356,745	\$17,356,745
2010-11 Calculations			
g.	Percent of Total Market Value	100.00000%	100.00000%
h.	Rebalanced 2009-10 Tax Levy (f Total * g)	\$17,356,745	\$17,356,745
i.	Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.7000	
Calculation of Tax Rates and Levies Generated			
j.	Weighted Avg. Collection Percentage		94.80000%
k.	Tax Levy Needed (Approx. Revenue * g / j)	\$17,562,511	\$17,562,511
l.	I. 2010-11 Real Estate Mills (k / d * 1000)	30.0000	
m.	Tax Levy Generated by Mills (l / 1000 * d)	\$17,562,510	\$17,562,510
n.	Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$16,774,655
o.	Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$15,902,373

Index (current): 3.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$15,861,405
Amount of Tax Relief for Homestead Exclusions +	<u>\$787,855</u>
Approx. Tax Revenue for Tax Rate Calculation:	\$16,649,260

	Berks	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.7989	
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	\$18,030,200	\$18,030,200
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

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$7,345	
Number of Homestead/Farmstead Properties	3,529	3,529
V. Median Assessed Value of Homestead Properties		\$107,600

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$787,855	Lowering RE Tax Rate	\$0	\$787,855
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$787,855</u>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Berks	585,417,000	30.0000	17,562,510			94.80000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	585,417,000		17,562,510	- 787,855	= 16,774,655	X 94.80000%	= 15,902,373
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			36,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	36,000	36,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	14,000	14,000
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			<u>50,000</u>	<u>50,000</u>

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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%	120,000	120,000
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			<u>1,535,000</u>	<u>1,535,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	738,303,800	X	12	8,859,646
		Market Value		Mills	(511 Limit)

(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	10,982,895	
	1200 Special Programs - Elementary/Secondary	3,682,744	
	1300 Vocational Education	739,000	
	1400 Other Instructional Programs - Elementary/Secondary	29,562	
	1500 Nonpublic School Programs	5,000	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	40,000	
	1800 Pre-Kindergarten	0	
	Total 1000 Instruction	15,479,201	
2000	Support Services		
	2100 Support Services - Pupil Personnel	775,123	
	2200 Support Services - Instructional Staff	936,096	
	2300 Support Services - Administration	1,337,102	
	2400 Support Services - Pupil Health	337,258	
	2500 Support Services - Business	522,938	
	2600 Operation & Maintenance of Plant Services	2,438,160	
	2700 Student Transportation Services	1,748,134	
	2800 Support Services - Central	441,060	
	2900 Other Support Services	21,500	
	Total 2000 Support Services	8,557,371	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	583,069	
	3300 Community Services	0	
	3400 Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	583,069	
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	24,619,641	
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	3,630,765	
	5200 Interfund Transfers - Out	1,950,000	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	200,000	
	Total Other Financing Uses	5,780,765	
	Total Estimated Expenditures and Other Financing Uses		30,400,406
	Appropriation of Prior Year Encumbrances		0
	Total Appropriations		30,400,406
	Ending Unreserved Fund Balance		2,893,808

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

33,294,214

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,472,151
200	Personnel Services-Employee Benefits	2,562,156
300	Purchased Professional & Technical Services	12,480
400	Purchased Property Services	69,218
500	Other Purchased Services	343,463
600	Supplies	413,115
700	Property	108,189
800	Other Objects	2,123
	Total Regular Programs - Elementary/Secondary	10,982,895
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,957,057
200	Personnel Services-Employee Benefits	681,271
300	Purchased Professional & Technical Services	374,500
400	Purchased Property Services	0
500	Other Purchased Services	604,900
600	Supplies	65,016
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	3,682,744
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	739,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	739,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	21,500
200	Personnel Services-Employee Benefits	3,562
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	500
600	Supplies	4,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	29,562

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	5,000
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	38,000
600	Supplies	2,000
	Total Higher Education Programs	40,000
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		15,479,201

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	572,053
200	Personnel Services-Employee Benefits	148,600
300	Purchased Professional & Technical Services	39,000
400	Purchased Property Services	0
500	Other Purchased Services	1,320
600	Supplies	14,150
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	775,123
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	569,752
200	Personnel Services-Employee Benefits	211,112
300	Purchased Professional & Technical Services	71,050
400	Purchased Property Services	1,500
500	Other Purchased Services	5,150
600	Supplies	76,062
700	Property	0
800	Other Objects	1,470
	Total Support Services - Instructional Staff	936,096
2300	Support Services - Administration	
100	Personnel Services-Salaries	887,128
200	Personnel Services-Employee Benefits	273,855
300	Purchased Professional & Technical Services	60,500
400	Purchased Property Services	5,600
500	Other Purchased Services	75,675
600	Supplies	20,631
700	Property	0
800	Other Objects	13,713
	Total Support Services - Administration	1,337,102
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	211,811
200	Personnel Services-Employee Benefits	119,942
300	Purchased Professional & Technical Services	400
400	Purchased Property Services	0
500	Other Purchased Services	1,060
600	Supplies	3,890
700	Property	0
800	Other Objects	155
	Total Support Services - Pupil Health	337,258

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	338,330
200	Personnel Services-Employee Benefits	112,108
300	Purchased Professional & Technical Services	63,500
400	Purchased Property Services	1,200
500	Other Purchased Services	1,500
600	Supplies	4,100
700	Property	1,500
800	Other Objects	700
	Total Support Services - Business	522,938
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	883,124
200	Personnel Services-Employee Benefits	340,436
300	Purchased Professional & Technical Services	4,300
400	Purchased Property Services	364,150
500	Other Purchased Services	78,250
600	Supplies	748,800
700	Property	18,800
800	Other Objects	300
	Total Operation & Maintenance of Plant Services	2,438,160
2700	Student Transportation Services	
100	Personnel Services-Salaries	156,222
200	Personnel Services-Employee Benefits	37,312
300	Purchased Professional & Technical Services	4,000
400	Purchased Property Services	8,000
500	Other Purchased Services	1,491,600
600	Supplies	21,000
700	Property	30,000
800	Other Objects	0
	Total Student Transportation Services	1,748,134
2800	Support Services - Central	
100	Personnel Services-Salaries	163,409
200	Personnel Services-Employee Benefits	74,091
300	Purchased Professional & Technical Services	66,600
400	Purchased Property Services	0
500	Other Purchased Services	55,600
600	Supplies	57,824
700	Property	19,036
800	Other Objects	4,500
	Total Support Services - Central	441,060

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	21,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	21,500
Total Support Services		8,557,371
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	257,899
200	Personnel Services-Employee Benefits	55,606
300	Purchased Professional & Technical Services	111,795
400	Purchased Property Services	35,490
500	Other Purchased Services	63,444
600	Supplies	42,700
700	Property	2,000
800	Other Objects	14,135
	Total Student Activities	583,069

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	0
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	583,069
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	1,400,765
900	Other Uses of Funds	2,230,000
	Total Debt Service	3,630,765
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,950,000
	Total Interfund Transfers - Out	1,950,000

<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	200,000
	Total Budgetary Reserve	200,000
	Total Other Expenditures and Financing Uses	5,780,765
TOTAL EXPENDITURES		30,400,406

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	6,500,000	4,500,000
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	50,000	1,800,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	10,000	10,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	42,000	40,000
Agency Fund	55,000	58,000
Total Cash and Short-Term Investments	6,657,000	6,408,000
<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	6,657,000	6,408,000

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	29,475,000	27,450,000
Accumulated Compensated Absences	135,000	140,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	29,610,000	27,590,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	1,000	1,000
General Fund	2,400,000	2,500,000
TOTAL SHORT-TERM PAYABLES	2,401,000	2,501,000
TOTAL INDEBTEDNESS	<u><u>32,011,000</u></u>	<u><u>30,091,000</u></u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation:	
	.	
0771	Estimated Ending Unreserved Designated Fund Balance	1,035,000
	Explanation:	
	<i>Deferred Maintenance \$500,000; Future Years PSERS Increase \$435,000; Technology Plan \$100,000.</i>	
0772	Estimated Ending Unreserved Undesignated Fund Balance	1,858,808
	Explanation:	
	<i>To compensate for future years revenue fluctuations and expenditure increases.</i>	
	Ending Fund Balance - Unreserved	2,893,808
5900	Budgetary Reserve	200,000
	Explanation:	
	<i>Explanation: General Reserve for unanticipated expenditures \$200,000.</i>	
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	3,093,808
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