

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT**  
**Final Budget 2011-12**  
**June 6, 2011**

**Update from Proposed Final Budget to Final Budget**  
**Comparative Statement by Expenditure Object**  
**Comparative Statement by Expenditure Function**  
**Detailed Revenue Report**  
**Real Estate Tax Analysis**  
**PDE 2028 Mandated Report**  
**(Separate File))**

**Copies of the Document**

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**For Additional Information**

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**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT  
BUDGET TO ESTIMATE COMPARATIVE STATEMENT  
OF  
REVENUE, EXPENDITURE AND FUND BALANCE AT JUNE 30, 2012  
BY OBJECT ACCOUNT**

	Actual 2008-09	Actual 2009-10	Budget 2010-11	Estimate 2010-11	Final Budget 6-6-11 2011-12	Final Budget less Budget 10-11	bud v est	bud v bud
<b>CURRENT REVENUE</b>								
LOCAL (6000)	18,556,335	19,086,192	18,869,542	18,895,687	19,422,122	552,580	2.79%	2.93%
STATE (7000)	8,505,490	8,039,067	8,494,921	7,762,816	7,856,358	(638,563)	1.21%	-7.52%
FEDERAL (8000)	349,924	985,001	1,073,340	1,339,374	385,539	(687,801)	-71.21%	-64.08%
OTHER (9000)	0	25,860	2,000	830	2,000	0	140.96%	0.00%
<b>TOTAL REVENUE</b>	<b>27,411,749</b>	<b>28,136,120</b>	<b>28,439,803</b>	<b>27,998,707</b>	<b>27,666,019</b>	<b>(773,784)</b>	-1.19%	-2.72%
<b>CURRENT EXPENDITURES</b>								
SALARIES (100)	12,981,654	13,211,019	13,490,436	13,847,387	13,337,602	(152,834)	-3.68%	-1.13%
BENEFITS (200)	3,791,313	3,938,373	4,620,051	4,245,504	4,478,566	(141,485)	5.49%	-3.06%
CONTRACT TECHNICAL (300)	915,401	823,408	813,125	696,138	750,026	(63,099)	7.74%	-7.76%
CONTRACT PROPERTY (400)	494,521	632,766	485,158	476,613	439,350	(45,808)	-7.82%	-9.44%
OTHER CONTRACTS (500)	3,625,286	3,552,841	3,520,962	3,382,845	3,493,947	(27,015)	3.28%	-0.77%
SUPPLIES (600)	1,554,878	1,599,936	1,473,288	1,461,031	1,435,656	(37,632)	-1.74%	-2.55%
EQUIPMENT (700)	420,923	422,684	179,525	158,143	179,250	(275)	13.35%	-0.15%
RESERVE GENERAL	0	0	200,000	0	200,000	0		0.00%
DUES, INTEREST, RESERVE (800)	1,301,105	1,100,919	1,437,861	1,159,902	1,454,403	16,542	25.39%	1.15%
FINANCING USES (900)	2,090,000	2,175,000	4,180,000	4,538,000	2,536,000	(1,644,000)	-44.12%	-39.33%
<b>TOTAL EXPENDITURES</b>	<b>27,175,081</b>	<b>27,456,946</b>	<b>30,400,406</b>	<b>29,965,563</b>	<b>28,304,800</b>	<b>(2,095,606)</b>	-5.54%	-6.89%
<b>REVENUE LESS EXPENDITURES</b>	<b>236,668</b>	<b>679,174</b>	<b>(1,960,603)</b>	<b>(1,966,856)</b>	<b>(638,781)</b>			
<b>BEGINNING FUND BALANCE</b>	<b>4,289,440</b>	<b>4,526,108</b>	<b>4,854,411</b>	<b>5,205,282</b>	<b>3,238,426</b>			
<b>DESIGNATED FUND BALANCE</b>	<b>1,200,000</b>	<b>1,460,000</b>	<b>1,035,000</b>	<b>1,035,000</b>	<b>1,085,000</b>			
<b>UNDESIGNATED FUND BALANCE</b>	<b>3,326,108</b>	<b>3,745,282</b>	<b>1,858,808</b>	<b>2,203,426</b>	<b>1,514,645</b>			
	12.2%	13.6%	6.1%	7.4%	5.4%			
<b>Real Estate Tax Increase From 30.0 to 30.54 Mills 1.8% (\$303,897), Use of Fund Balance (\$638,781)</b>								
Loss of State Basic Education Subsidy Revenue 1.0 mill		560,000						
Loss of State Charter School Reimbursement 0.2 mill		110,000						
Loss of State Accountability Block Grant Funding 0.4 mill		225,000						
Loss of Federal Stimulus Funds (IDEA & Title I) 0.4 mill		207,000						
Use of Fund Balance for Intermediate School Start-up		360,000						
Offset by Cost Savings Including Staffing Reductions		(519,000)						
		943,000						
<b>Assigned/Committed Fund Balance</b>								
<b>Committed</b>								
State Retirement System		470,000	calculated \$13.3 million payroll X PSERS projected 3.54% rate increase 2012/13 over 2011/12					
Health Self Insurance Start-up (10% prem)		200,000	calculated at 10% health insurance premium					
Total Committed Fund Balance		<b>670,000</b>						
<b>Assigned</b>								
Deferred Maintenance		265,000	assigned for projects identified in Major System Analysis (reduced from \$500,000)					
Technology Plan		150,000	assigned for 2013/14 planned replacement of HS MAC cart computers (140 units)					
Total		<b>415,000</b>						
<b>Total Assigned/Committed Fund Balance</b>		<b>1,085,000</b>						

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT  
BUDGET TO ESTIMATE TO ACTUAL  
COMPARATIVE STATEMENT  
REVENUE, EXPENDITURES AND FUND BALANCE AT JUNE 30, 2012  
BY FUNCTION**

	Actual 2008-09	Actual 2009-10	Budget 2010-11	Estimate 2010-11	Final Budget 6-6-11 2011-12	Final Budget less Budget 10-11	bud v est	bud v bud	
<b>CURRENT REVENUE</b>									
LOCAL (6000)	18,556,335	19,086,192	18,869,542	18,895,687	19,422,122	552,580	2.79%	2.93%	
STATE (7000)	8,505,490	8,039,067	8,494,921	7,762,816	7,856,358	(638,563)	1.21%	-7.52%	
FEDERAL (8000)	349,924	985,001	1,073,340	1,339,374	385,539	(687,801)	-71.21%	-64.08%	
OTHER (9000)	0	25,860	2,000	830	2,000	0	140.96%	0.00%	
<b>TOTAL REVENUE</b>	<b>27,411,749</b>	<b>28,136,120</b>	<b>28,439,803</b>	<b>27,998,707</b>	<b>27,666,019</b>	<b>(773,784)</b>	<b>-1.19%</b>	<b>-2.72%</b>	
<b>CURRENT EXPENDITURES</b>									
REG. INSTRUCTION (1100)	10,592,261	10,633,951	10,982,895	10,845,669	10,535,435	(447,460)	-2.86%	-4.07%	
SPECIAL EDUCATION (1200)	3,589,039	3,714,284	3,682,744	3,592,349	3,876,215	193,471	7.90%	5.25%	
VOCATIONAL EDUCATION (1300)	719,356	738,610	739,000	738,150	738,502	(498)	0.05%	-0.07%	
OTHER INSTRUCTION (1400 - 1700)	179,078	37,522	74,562	52,972	22,764	(51,798)	-57.03%	-69.47%	
STUDENT SUPPORT SERVICES (2100)	723,113	785,870	775,123	819,263	822,303	47,180	0.37%	6.09%	
INST. STAFF SUPPORT SERVICES (2200)	801,696	917,998	936,096	925,535	994,832	58,736	7.49%	6.27%	
ADMIN. SUPPORT SERVICES (2300)	1,470,206	1,280,591	1,337,102	1,355,389	1,367,501	30,399	0.89%	2.27%	
STUDENT HEALTH SERVICES (2400)	321,970	345,168	337,258	344,848	352,822	15,564	2.31%	4.61%	
BUSINESS SERVICES (2500)	482,796	450,745	522,938	507,885	447,532	(75,406)	-11.88%	-14.42%	
OPERATIONS & MAINTENANCE (2600)	2,500,895	2,533,872	2,438,160	2,385,045	2,241,541	(196,619)	-6.02%	-8.06%	
STUDENT TRANSPORTATION (2700)	1,755,332	1,763,568	1,748,134	1,723,678	1,776,754	28,620	3.08%	1.64%	
CENTRAL SUPPORT SERVICES (2800)	273,537	453,610	441,060	411,385	351,306	(89,754)	-14.60%	-20.35%	
BCIU SUPPORT (2900)	21,681	22,150	21,500	23,512	22,100	600	-6.01%	2.79%	
STUDENT ATHLETICS & BAND (3200)	517,989	537,520	583,069	583,118	614,393	31,324	5.36%	5.37%	
COMMUNITY SERVICE (3300)	0	0	0	0	500	500			
FACILITIES IMPROVEMENT (4000)	0	0	0	0	0	0			
DEBT SERVICE (5110)	3,161,132	3,182,051	3,630,765	3,342,765	3,568,800	(61,965)	6.76%	-1.71%	
REFUND PRIOR YRS RECEIPTS (5130)	15,000	19,436	0	1,000	500	500			
FOOD SERVICE FUND TRANSFER (5251)	50,000	40,000	50,000	50,000	11,000	(39,000)	-78.00%	-78.00%	
CAPITAL PROJECT TRANSFER	0	0	1,900,000	2,263,000	360,000	(1,540,000)	-84.09%	-81.05%	
GENERAL BUDGET RESERVE (5900)	0	0	200,000	0	200,000	0		0.00%	
<b>TOTAL EXPENDITURES</b>	<b>27,175,081</b>	<b>27,456,946</b>	<b>30,400,406</b>	<b>29,965,563</b>	<b>28,304,800</b>	<b>(2,095,606)</b>	<b>-5.54%</b>	<b>-6.89%</b>	
<b>REVENUE LESS EXPENDITURES</b>	<b>236,668</b>	<b>679,174</b>	<b>(1,960,603)</b>	<b>(1,966,856)</b>	<b>(638,781)</b>				
<b>BEGINNING FUND BALANCE</b>	<b>4,289,440</b>	<b>4,526,108</b>	<b>4,854,411</b>	<b>5,205,282</b>	<b>3,238,426</b>				
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	12.2%	13.6%	6.1%	7.4%	5.4%				
<b>Assigned/Committed Fund Balance</b>									
<b>Committed</b>									
State Retirement System	470,000	calculated \$13.3 million payroll X PSERS projected 3.54% rate increase 2012/13 over 2011/12							
Health Self Insurance Start-up	200,000	calculated at 10% health insurance premium							
<b>Total Committed Fund Balance</b>	<b>670,000</b>								
<b>Assigned</b>									
Deferred Maintenance	265,000	assigned for projects identified in Major System Analysis (reduced from \$500,000)							
Technology Plan	150,000	assigned for 2013/14 planned replacement of HS MAC cart computers (140 units)							
<b>Total Assigned Fund Balance</b>	<b>415,000</b>								
<b>Total Assigned/Committed Fund Balance</b>	<b>1,085,000</b>								

Brandywine Heights Area School District  
2011-2012 Revenue Budget Detail

<b>CURRENT REVENUE</b>	<b>ACCT</b>	<b>Budget</b>	<b>Estimate</b>	<b>Final</b>	<b>Budget</b>
<b>LOCAL (6000)</b>		<b><u>2010-11</u></b>	<b><u>2010-11</u></b>	<b><u>2011-12</u></b>	<b><u>vs Budget</u></b>
Current Real Estate Tax	6111	15,902,373	15,962,011	16,438,256	535,883
Interim RE tax	6112	80,000	75,900	80,035	35
Public Utility Realty Tax	6113	25,000	25,290	25,290	290
Payments in Lieu of Taxes	6114	169	169	169	0
Per Capita 679	6120	36,000	36,183	36,000	0
					0
Per Capita 511	6141	36,000	36,183	36,000	0
LST 511	6143	14,000	13,800	14,000	0
Sub Total 511 Per Capita Taxes	6140	50,000	49,983	50,000	0
Earned Income Tax	6151	1,415,000	1,410,000	1,420,000	5,000
Real Estate Transfer Tax	6153	120,000	100,000	100,000	-20,000
Subtotal 511 Proportional Taxes	6150	1,535,000	1,510,000	1,520,000	-15,000
Delinquent Real Estate	6411	720,000	730,000	730,000	10,000
Delinquent Per Capita 679	6420	1,500	2,051	2,000	500
Delinquent Per Capita 511	6441	1,500	2,051	2,000	500
Subtotal Delinquent Taxes	6400	723,000	734,102	734,000	11,000
Interest	6510	100,000	90,000	90,000	-10,000
Gate Receipts	6710	10,000	10,000	18,872	8,872
Activity Fee	6740	0	19,500	36,500	36,500
Other Student Income	6790	24,000	1,200	2,000	-22,000
Subtotal Activity Receipts	6700	34,000	30,700	57,372	23,372
Fed IDEA thru BCIU	6832	335,000	315,635	316,000	-19,000
subtotal pass thru	6830	335,000	315,635	316,000	-19,000
Rentals	6910	15,000	27,643	40,000	25,000
Donations	6920	5,000	7,671	7,000	2,000
Summer School Tuition	6942	1,000	0	0	-1,000
Trans Service to Oth LEAs	6961	0	5,800	0	0
Refunds & Other Misc Receipts	6990	28,000	24,000	28,000	0
Refund Prior Years Expense	6991	0	600	0	0
Subtotal Other Receipts	6900	49,000	65,714	75,000	26,000
Total Local	6000	18,869,542	18,895,687	19,422,122	552,580

Brandywine Heights Area School District  
2011-2012 Revenue Budget Detail

**STATE (7000)**

Basic Education Subsidy	7110	3,581,474	3,285,816	3,650,144	68,670
Charter Schools Reimbursement	7140	150,000	106,755	0	-150,000
Tuition Reim for Court Placed	7160	30,000	15,000	25,000	-5,000
Special Education Subsidy	7271	987,040	992,693	992,693	5,653
Tranportation Subsidy	7310	1,200,000	947,924	927,071	-272,929
Rentals - Debt Service	7320	430,000	425,000	382,433	-47,567
Health Services	7330	33,000	34,103	34,000	1,000
Property Tax Rebate	7340	787,855	787,855	788,237	382
Accountability Block Grant	7501	235,552	220,784	0	-235,552
Dual Enroll	7502	25,000	17,012	0	-25,000
Other State Revenue	7599	0	16,467	0	0
State Share Social Security	7810	495,000	525,776	500,780	5,780
State Share Retire	7820	540,000	387,631	556,000	16,000
<b>Total State</b>	<b>7000</b>	<b>8,494,921</b>	<b>7,762,816</b>	<b>7,856,358</b>	<b>-638,563</b>

**FEDERAL (8000)**

Title 1	8514	250,194	250,197	190,079	-60,115
Title 2	8515	80,000	81,965	71,460	-8,540
ARRA IDEA part B	8701	155,423	155,423	0	-155,423
ARRA Title 1	8703	0	15,348	0	0
ARRA Title 1 School Improve	8704	36,541	36,541	0	-36,541
ARRA State Fiscal Stabilization	8708	465,182	454,619	0	-465,182
Federal Ed Jobs	8709	0	269,281	0	0
ACCESS	8810	85,000	75,000	123,000	38,000
Medical Assistance Reimbursement	8820	1,000	1,000	1,000	0
<b>Total Federal</b>	<b>8000</b>	<b>1,073,340</b>	<b>1,339,374</b>	<b>385,539</b>	<b>-687,801</b>

**OTHER (9000)**

Sale of Fixed Assets	9400	2,000	830	2,000	0
<b>Total Other Revenue Sources</b>		<b>2,000</b>	<b>830</b>	<b>2,000</b>	<b>0</b>

**TOTAL REVENUE**

<b>28,439,803</b>	<b>27,998,707</b>	<b>27,666,019</b>	<b>-773,784</b>
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**BHASD REAL ESTATE TAX CALCULATION 2011-12**

Tax Rate 2010-11	0.0300					
Tax Rate 2011-12	0.03054000					
Collectable Percent	0.9500					
Gaming Revenue 2011-12 Per PDE	788,237					
						<b>BUDGET 2011-12</b>
		12/30/2006	JAN/APRIL INT.	7-1-11 Est.	RE TAX 30.0	RE TAX 31.17
	<u>PARCELS</u>	<u>ASSESSMENT</u>	<u>ASSESSMENT</u>	<u>ASSESSMENT</u>	<u>COLLECTABLE</u>	<u>COLLECTABLE</u>
DISTRICT	706	72,834,900	521,700	73,356,600	2,090,663	2,128,295
LONGSWAMP	2,487	239,388,400	4,325,400	243,713,800	6,945,843	7,070,868
ROCKLAND	1,657	195,239,800	1,405,600	196,645,400	5,604,394	5,705,273
TOPTON	755	78,389,300	287,300	78,676,600	2,242,283	2,282,644
<b>TOTAL</b>	<b>5,605</b>	<b>585,852,400</b>	<b>6,540,000</b>	<b>592,392,400</b>	<b>16,883,183</b>	<b>17,187,080</b>
<b>Gaming Assessment Reduction</b>				25,809,987		
<b>Revenue After Gaming Reduction</b>				566,582,413		16,438,256
<b>Net RE Tax Revenue Distribution</b>						
DISTRICT						2,035,567
LONGSWAMP						6,762,797
ROCKLAND						5,456,700
TOPTON						2,183,191
				Additional Real Estate Tax	233,923	537,820
				Value of Tax Increase	0	303,897
				Value of Assessment Increases	233,923	233,923
		ACTUAL	ESTIMATE		BUDGET	BUDGET
		29.7MILLS	30.0 MILLS		30.0 MILLS	30.54 MILLS
<u>INFORMATION</u>		<u>2009-10</u>	<u>2010-11</u>		<u>2011-12</u>	<u>2011-12</u>
GROSS VALUE PER MILL		584,708	585,852		592,392	592,392
COLLECTABLE %		0.949	0.952		0.950	0.950
COLLECTABLE VALUE PER MILL		554,888	557,731		562,772	562,772
VALUE PER MILL INCREASE		5,491	2,843		5,041	5,041
AVERAGE ASSESSMENT		104,394	104,486		105,690	105,690
MILLAGE		29.70	30.00		30.00	30.54
AVERAGE TAX		3,101	3,135		3,171	3,228
AVERAGE \$ TAX INCREASE		61	34		36	93
AVERAGE % TAX INCREASE		2.0%	1.1%		1.2%	3.0%
MILLAGE \$ INCREASE		173	31		0	56
MILLAGE % INCREASE		5.7%	1.0%		0.0%	1.8%

Program Name	Program Description (max. 75 words)	Estimated Cost of Program Reduction	Estimated Cost of Staffing Change	Revenue Enhancement	Total	# of Students affected	Bldg	Budget Area	Notes/Date of Revision
<b>BOARD CONSENSUS TO REDUCE 2011-12 BUDGET</b>									
Recess/Cafe Aides	Reduced recess/cafeteria aides from five (5) positions to three (3).		\$ 14,520	\$ (1,286)	\$ 13,234	584	DT and LS	Elem	Budget meeting 4/11/11
Library Aide	(Cut 1 position) Reduce library aides from two in the elementary to one.		\$ 8,396	\$ (744)	\$ 7,652	584	DT and LS	Elem	Budget meeting 4/11/11
Library Aide	Eliminate library aide position		\$ 11,678	\$ (1,034)	\$ 10,643	550	MS	MS	Budget meeting 4/11/11
Library Aide	Eliminate library aide position.		\$ 10,990	\$ (974)	\$ 10,017	625	High School	HS	Budget meeting 4/11/11
Teaching Staff Reductions	Eliminate three (3) elementary teacher staff positions		\$ 142,458	\$ (11,119)	\$ 131,338	584	DT and LS	Elem	Budget meeting 4/11/11 - contingent on legislation to allow furlough for econ reasons
Teaching Staff Reduction	Eliminate one (1) sixth grade teacher staff position		\$ 47,486	\$ (3,706)	\$ 43,779	550	MS	MS	Budget meeting 4/11/11 - contingent on legislation to allow furlough for econ reasons
Art Staff Reduction	<b>Eliminate 3/8 Art Position:</b> We currently have 1 full time and one 3/8 art position that was created when the 5th and 6th grade students joined the MS. At the time we had 620 students, all of whom took art as a required course. Our enrollment has declined to 550 and Art is no longer required by eighth graders. This was changed when Latin was added as a core requirement for eighth graders. This reduces the population of students taking required art class to 424. One full time teacher can effectively handle MS art instruction, art club and an eighth grade elective in art.		\$ 12,296	\$ (1,399)	\$ 10,897	none	MS	MS	Budget meeting 4/11/11 - revised 5/16/11
HS Foreign Language	Eliminate French from world language selection. Cut includes \$500 course supplies and 5/8 staff position. (hire 3/8 teacher to replace retiring teacher)	\$ 500	\$ 38,893	\$ (2,285)	\$ 37,108	55	High School	HS	Budget meeting 4/11/11 1/2 - changed to 5/8 5/2/11
HS Business Education	Electives with lowest enrollment in the business department. Cut includes \$750 course supplies and 5/8 staff position. (hire 3/8 teacher to replace retiring teacher)	\$ 375	\$ 38,893	\$ (2,285)	\$ 36,983	75	High School	HS	Budget meeting 4/11/11 - changed to 1/2 position - changed to 5/8 5/2/11
Lang Arts	Reduce Lang Arts Teaching staff by 5/8 teacher - revise schedules/coordinate MS & HS staff		\$ 38,893	\$ (2,285)	\$ 36,608		HS/MS	HS/MS	Budget meeting 4/11/11 1/2 - changed to 5/8 5/2/11
Mathematics	Reduce Mathematics staff by 1 teacher - revise schedules/coordinate MS & HS staff		\$ 64,665	\$ (3,656)	\$ 61,008		HS/MS	HS/MS	Do not fill opening due to retirement
Science	Reduce Science Teaching staff by .5 teacher - revise schedules/coordinate MS & HS staff		\$ 64,665	\$ (3,656)	\$ 61,008		HS/MS	HS/MS	Only fill 1/2 opening due to retirement - changed to 1 5/2/11
Preferred Sub	The Preferred Substitute works 180 days as a substitute teacher on the elementary level. They are responsible for immediate placement should a teacher become ill or have an emergency.		\$ 8,038	\$ (560)	\$ 7,478	584	DT and LS	Elem	Budget meeting 4/11/11

Brandywine Heights Area School District  
Revisions throughout the 2011/2012 Budget Process

Program Name	Program Description (max. 75 words)	Estimated Cost of Program Reduction	Estimated Cost of Staffing Change	Revenue Enhancement	Total	# of Students affected	Bldg	Budget Area	Notes/Date of Revision
Skill Group Instructor	2010-2011 Special Budget Request: The instructor works with the classroom teacher and delivers instruction that targets specific skill deficit of students.		\$ 7,866	\$ (697)	\$ 7,169	207	LS	Elem	Budget meeting 4/11/11
Summer Reading Program	2010-2011 Special Budget Request: The Summer Reading Program is used to deliver additional deficit skill instruction and help maintain reading skills so minimal regression occurs over the summer months.		\$ 8,190	\$ (571)	\$ 7,620	20-40	DT and LS	Elem	Budget meeting 4/11/11
Head Teachers	(Cut from 4 to 2) Each school has 2 Head Teachers to act in place of the principal when he/she is not available. The Head Teachers responsibilities including: resolving discipline problems, developing schedules, bus duty rosters, facilitate student dismissal		\$ 6,000	\$ (418)	\$ 5,582	584	DT and LS	Elem	Budget meeting 4/11/11
Senior Project	Eliminate teacher participation in the senior project. Committee stipends 3x\$2,500 plus \$100/Sr. participant		\$ 25,740	\$ (1,793)	\$ 23,947	130	High School	HS	Budget meeting 4/11/11
HS Quiz Team Club	Quiz team that competes on multiple subjects with other county schools. Cut includes program costs and advisor stipend	\$ 1,100	\$ 728	\$ (51)	\$ 1,777	8	High School	HS	Budget meeting 4/11/11
Reduce # of Additional Guidance Counselor Days	Reduce additional days for guidance counselors from 38 to 27 (Elementary from 4 to 2, MS from 10 to 5, HS from 24 to 20)		\$ 4,293	\$ (299)	\$ 3,994		DW	C&I	Budget meeting 4/11/11
After school HW Club	Teachers stipend for afterschool homework help Monday through Friday. Teachers are paid at the professional rate (\$25/hr) for 30 minutes after school to monitor these students. Homework club meets on average 14 days a month.		\$ 1,843	\$ (128)	\$ 1,714	Average 4 kids per day	MS	MS	Budget meeting 4/11/11
Curriculum Revision	Reduce from Major to Minor revision for LA/English/Foreign Language, Library. Stipends plus 17% SS/Ret/WC less State reim SS/Ret		\$ 17,609	\$ (1,227)	\$ 16,382		DW	C&I	Budget meeting 4/11/11
Assistant to Athletic Director Stipend	Mr. Kurzweg reviewed and by doing a per event stipend he feels the amount can be reduced to 1,600		\$ 1,638	\$ (114)	\$ 1,524	Entire HS and MS Athletic Program	High School and Middle School	Ath	Mr. Kurzweg to review and propose lower cost plan
High School and Middle School Athletic Study Halls	This study hall has given student athletes a supervised location while providing support to complete their homework prior to sporting events and practices. Currently most of our cheerleaders and middle school teams take advantage of this opportunity.		\$ 2,925	\$ (425)	\$ 2,500	Entire HS and MS Athletic Program	High School and Middle School	Ath	Mr. Kurzweg reviewed and proposes to eliminate HS pgm, keep MS
DW OT	Reduce overtime/extra hours \$11,600		\$ 13,572	\$ (945)	\$ 12,627			DW	Budget meeting 4/18/11
English	053 Intro to Acting and Theater (NEW in 2011-12)	\$ 3,500			\$ 3,500		HS	C&I	Budget meeting 4/11/11
Multiple Subjects	Study Island (yearly sub.) Reading, Math & Science and Benchmarks (grades 3-4)	\$ 3,800			\$ 3,800		DT	C&I	Budget meeting 4/11/11
Multiple Subjects	Study Island (annual subscription) Reading, Math & Science and Benchmarks (grades 3-4)	\$ 1,200			\$ 1,200		LS	C&I	Budget meeting 4/11/11



Program Name	Program Description (max. 75 words)	Estimated Cost of Program Reduction	Estimated Cost of Staffing Change	Revenue Enhancement	Total	# of Students affected	Bldg	Budget Area	Notes/Date of Revision
English	Possible pilot or pre-buy for English/Reading	\$ 15,000			\$ 15,000		HS	C&I	Budget meeting 4/11/11
English, Reading	Possible pilot or pre-buy for English/Reading	\$ 15,000			\$ 15,000		MS	C&I	Budget meeting 4/11/11
Language Arts/ Reading	Pilot and optional partial pre-buy for Language Arts and Reading (grades K-4)	\$ 35,000			\$ 35,000		DT	C&I	Budget meeting 4/11/11
Language Arts/ Reading	Pilot and optional partial pre-buy for Language Arts and Reading (grades K-4)	\$ 14,000			\$ 14,000		LS	C&I	Budget meeting 4/11/11
2270 STAFF DEV	BCIU Leadership Series (16 @ \$265/ea)	\$ 4,500			\$ 4,500		DW	C&I	Budget meeting 4/11/11
2270 STAFF DEV	TeacherWeb License for Inductee technology training in the Fall. License fee is for up to 20 teachers.	\$ 600			\$ 600		DW	C&I	Budget meeting 4/11/11
2270 STAFF DEV	Professional Development Fees for District Initiatives/ Opportunities that surface during 2011-12	\$ 4,000			\$ 4,000		DW	C&I	Budget meeting 4/11/11
Mathematics	Supplemental Math Grade 3 PSSA Coach Books	\$ 430			\$ 430		DT	C&I	Budget meeting 4/11/11
Mathematics	Supplemental Math Grade 4 PSSA Coach Books	\$ 540			\$ 540		DT	C&I	Budget meeting 4/11/11
Mathematics	Supplemental Math Grade 4 PSSA Coach Books	\$ 285			\$ 285		LS	C&I	Budget meeting 4/11/11
Mathematics	Supplemental Math Grade 3 PSSA Coach Books	\$ 230			\$ 230		LS	C&I	Budget meeting 4/11/11
Language Arts	SRA Workbook consumables	\$ 1,286			\$ 1,286	59	DT and LS	Elem	Budget meeting 4/11/11
Library Program	United Streaming and World Book	\$ 6,000			\$ 6,000	584	DT and LS	Elem	Budget meeting 4/11/11
15% Building Budget	Program costs above exceed 15% of allocation.	\$ 1,863			\$ 1,863		DT and LS	Elem	Budget meeting 4/11/11
15% Building Budget	Reduction to supply allocation net of any supply allocation reductions listed above.	\$ 9,108			\$ 9,108	550	MS	MS	Budget meeting 4/11/11
Agenda Books	Eliminate agenda book purchase	\$ 2,200			\$ 2,200	625	High School	HS	Budget meeting 4/11/11
World Language Competition	Yearly competition for world language students	\$ 500			\$ 500	50	High School	HS	Budget meeting 4/11/11
Telecommunications	(move to Club event) Series of three classes with a lab that generates a number of video programs, including the morning TV broadcast to the school. reduction is for supplies.	\$ 800			\$ 800	20	High School	HS	Budget meeting 4/11/11
Wood	(move to Club event) Series of two classes offered to students who want a performance based elective, reduction is for supplies. Existing staff would be reassigned to PLTW.	\$ 1,900			\$ 1,900	62	High School	HS	Budget meeting 4/11/11
15% of Building Budget	Reduction to supply allocation net of any supply allocation reductions listed above.	\$ 8,796			\$ 8,796	625	High School	HS	Budget meeting 4/11/11
Vendprint Software	Special budget request: HS library - Vendprint (print management software)	\$ 1,295			\$ 1,295		High School	HS	Budget meeting 4/11/11
National Honor Society	Money allocated for tassels and pins during annual ceremony = move to club expenditure	\$ 500			\$ 500	70	High School	HS	Budget meeting 4/11/11

Brandywine Heights Area School District  
Revisions throughout the 2011/2012 Budget Process

Program Name	Program Description (max. 75 words)	Estimated Cost of Program Reduction	Estimated Cost of Staffing Change	Revenue Enhancement	Total	# of Students affected	Bldg	Budget Area	Notes/Date of Revision
FBLA trips to State competition	(move to Club event) State competition held in Hershey each yr for students and advisors	\$ 3,500			\$ 3,500	30	High School	HS	Budget meeting 4/11/11
Graduation gown rentals	Currently the district pays for gowns. This will result in students paying for gown rental	\$ 2,900			\$ 2,900	130	High School	HS	Budget meeting 4/11/11
Graduation Senior breakfast	Eliminate Senior student/parent breakfast	\$ 1,100			\$ 1,100	130	High School	HS	Budget meeting 4/11/11
Dual Enroll	Funding eliminated by state for dual enrollment - eliminate expense	\$ 22,000			\$ 22,000		HS	HS	\$20,000 tuition, 2,000 books
replacement computers	Instructor replacement computers District wide will be evaluated. Only those in imminent danger of failure will be replaced.	\$ 5,000			\$ 5,000	DW	DW	IT	Budget meeting 4/11/11
laser printers	Replacement of building laser printers should not be necessary due to the addition of networked copiers	\$ 2,000			\$ 2,000	DW	DW	IT	Budget meeting 4/11/11
web tools	TeacherWeb	\$ 600			\$ 600	DW	DW	IT	Budget meeting 4/11/11
Cell Phones	Reduce cell phone plan to save \$200/month, less 40% e-rate reimbursement	\$ 1,440			\$ 1,440	0	DW	Adm	Budget meeting 4/18/11
Maintenance & Operations	Tablet PC ( Bob computer replacement for 3 year old unit)	\$ 1,400			\$ 1,400	1769	HS/MS/DT	Oper/Mnt	Budget meeting 4/11/11
Maintenance & Operations	Field Fertilization & Seeding Program (Field Maintenance Program) Half of normal work.	\$ 8,000			\$ 8,000	350-400	High School	Oper/Mnt	Budget meeting 4/11/11
Maintenance & Operations	Tomcat Minimag 20" auto scrubber (District Topton Elementary School floor scrubbing for new addition	\$ 6,500			\$ 6,500	370	DT	Oper/Mnt	Budget meeting 4/11/11
Maintenance & Operations	Tow motor or skid loader with forks (Optimize storage and use for snow removal work)	\$ 16,000			\$ 16,000	N/A	HS/MS/DT	Oper/Mnt	Budget meeting 4/11/11
Maintenance & Operations	Steel Racks to Optimize Storage (Increase storage capacity)	\$ 7,000			\$ 7,000	N/A	HS	Oper/Mnt	Budget meeting 4/11/11
Maintenance & Operations	Rockland Mowing - working with Soccer organization for them to mow property in exchange for use of field.	\$ 2,500			\$ 2,500	N/A	Rockland	Oper/Mnt	Budget meeting 4/11/11
Transport	Eliminate duplication of transportation software	\$ 3,700			\$ 3,700	0	DW	Adm	coded to 2 objects
BCTC	Reduce BCTC to amount in approved budget for technical school	\$ 13,570			\$ 13,570	0	HS	HS	\$9,256 reg, 4,314 spec
Debt Service	Reduce debt service payments to reflect lower amount borrowed	\$ 68,000			\$ 68,000	0	DW	DW	result of bond issue
Middle School Timers & Scorekeepers	The requirement for report scores for middle school sports has been eliminated. Currently we pay these positions at the middle school level for almost all middle school sports. This could save approximately \$4900.00 each year. Solution - rely on volunteers	\$ 4,900			\$ 4,900	Entire MS Athletic Program	Middle School	Ath	Budget meeting 4/11/11
Reduce Number of Games Played in a Season	Reduce the number of games per season in each support. (\$,1351 away, \$2,033 home)	1351			\$ 1,351			Ath	Budget meeting 4/11/11

Brandywine Heights Area School District  
Revisions throughout the 2011/2012 Budget Process

Program Name	Program Description (max. 75 words)	Estimated Cost of Program Reduction	Estimated Cost of Staffing Change	Revenue Enhancement	Total	# of Students affected	Bldg	Budget Area	Notes/Date of Revision
Activity Fee	Implementing an activity fee would help generate revenue for the school district from the activities that are offered to the student body.			\$ 17,000	\$ 17,000	Entire HS and MS Athletic Program	HS & MS	Ath	Budget meeting 4/11/11
Facility Use Fee	Review policy and revise fees, collect fees in instances where fees have been waived. Additional revenue to be determined			\$ 10,000	\$ 10,000			Ath	Budget meeting 4/11/11, estimated
Charge Students to Enter Sport Events	Oley, Tulpehocken and Brandywine Heights are the only school districts in Berks County who do not charge admission to their own students for home contests. *Figure is an estimate based on assumption of 25 total students attending and paying for admission			\$2,475	\$ 2,475	Entire HS and MS Athletic Program	High School	Ath	Budget meeting 4/11/11
Charge Our In-Season Parents	Charge parents admission who have students participating in an athletic event. Currently parents receive an in-season pass which grants free access. *Figure is an estimate based on assumption of parents per student attending at a rate of 1.5 (allowing f			\$6,397	\$ 6,397	Entire HS and MS Athletic Program	High School	Ath	Budget meeting 4/11/11
Nurse for Special Needs	(Change funding source to ACCESS federal funds.) LPN nurse who works at District Tipton to monitor students who require special medical attention in the building and provide nurse coverage during transportation for a student with an IEP.			\$ 33,000	\$ 33,000	377	DT	Elem	Budget meeting 4/11/11
Food Service	Change to Food Service Management Company or Accept Proposal from BHESPA for Food Service program reductions - reduce general transfer to food service fund	\$ 29,000			\$ 29,000		DW	DW	based FSMC with highest guarantee
Custodial Svs	Change Custodial Services to Custodial Management Company or Accept Proposal from BHESPA for cost reductions for custodial services based on RFP rated highest by review team, 2nd highest savings	\$ 40,000	\$ 129,749		\$ 169,749		DW	DW	RFPs opened 4/14/11
Change Elem configuration	Move LS Elem K-3 to District Tipton and all 4th grade to new gr. 4-5 Intermediate School (in MS building)	\$ 28,900	\$ 87,658		\$ 116,558				5/16/11 - restore 1/2 LPN to IS
IS	Add transfer to capital projects for alterations for new Intermediate School and to provide contingency for existing capital project at the MS/HS and DT	\$ (360,000)			\$ (360,000)		Middle School		from designated fund balance 5/16/11
Transport	Eliminate Catholic HS van run - merger moves school further than 10 limit for transportation	\$28,700			\$ 28,700				5/16/2011
Transport	Increase Contract Transport diesel \$.40 and unleaded \$.30	(\$26,060)			\$ (26,060)				5/16/2011
Trans/Maint	Increase BH Van Transport & Maint Dept unleaded \$.30	(\$3,390)			\$ (3,390)				5/16/2011
Salaries	Adjust teaching salaries for 11/12 Credit Step increases		\$ (152,735)		\$ (152,735)				
Tuit Reim	Increase allowance for tuition reimbursement - anticipated increase in college tuition	\$ (15,000)			\$ (15,000)				
Debt Service	Revise Debt service based on bond issue and refunding, add paying agent fees	\$ 137,630		\$ (42,567)	\$ 95,063				
Federal Pgm	Reduce Title I federal program to current estimate by state			\$ (7,291)	\$ (7,291)				
Federal Pgm	Reduce Title II federal program to current estimate by state			\$ (10,540)	\$ (10,540)				

Program Name	Program Description (max. 75 words)	Estimated Cost of Program Reduction	Estimated Cost of Staffing Change	Revenue Enhancement	Total	# of Students affected	Bldg	Budget Area	Notes/Date of Revision
UC	Net reduction Unemployment Comp as furloughed staff is hired to fill in for leaves		\$ 20,000		\$ 20,000				
	Net of all other changes to expenditures and revenues	\$ (3,520)		\$ 5,306	\$ 1,786				
					\$ -				
					\$ -				
					\$ -				
		\$ 162,029	\$ 676,944	\$ (27,877)	\$ 811,096				

**RESTORED**

Staff	MS Office Aide		\$ 8,235	\$ (730)	\$ 7,505		MS	MS	Budget meeting 4/11/11 - Restored 5/2/11 recommended by facility committee
1/2 LPN	Restore 4hr. Position for part-time LPN (from Longswamp) for MS/IS		\$ 15,910	\$ (1,868)					recommendation of facility committee
Maintenance & Operations	Rockland Mowing - working with Soccer organization for them to mow property in exchange for use of field.	\$ 1,400			\$ 1,400	N/A	Rockland	Oper/Mnt	Budget meeting 4/11/11 - 6/6/11 no agreement with org

**OTHER MAJOR NON-MANDATED ITEMS**

Kindergarten	Change Kindergarten to 1/2 day estimate		\$ 208,113	\$ (15,461)	\$ 192,652		Elem-KDG	Elem	
Kindergarten	Eliminate Kindergarten estimate		\$ 343,397	\$ (26,581)	\$ 316,816		Elem-KDG	Elem	
Athletics	Eliminate Middle School Athletic Program	\$ 61,927	\$ 48,102	\$ (3,289)	\$ 106,740		MS Ath	Ath	
Athletics	Eliminate Entire Athletic Program	\$ 234,416	\$ 290,945	\$ (58,452)	\$ 466,909		Ath	Ath	
Transport	Eliminate Student transportation runs except required special education runs estimate	\$ 922,572	\$ 89,393	\$ (7,525)	\$ 1,004,440		DW	DW	

**POTENTIAL MODIFICATION UNDER REVIEW**

Department Heads	Stipends \$11,264 plus 17% SS/Ret/WC less State reim SS/Ret		\$ 13,179	\$ (918)	\$ 12,261		DW	C&I	Need to meet w/ Teacher Union - contract issue
		\$ -	\$ 13,179	\$ (918)	\$ 12,261				

**BOARD CONSENSUS TO KEEP IN THE 2011-12 BUDGET - DO NOT CUT**

HS Macintosh Cart	The availability of computers in the High School has become a concern. With the increase of reliance on technology, computer labs are 95% dedicated to programs and the current inventory of computer carts is at its limit as well.	\$ 39,300			\$ 39,300	HS	HS	IT	Budget meeting 4/11/11
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Brandywine Heights Area School District  
Revisions throughout the 2011/2012 Budget Process

Program Name	Program Description (max. 75 words)	Estimated Cost of Program Reduction	Estimated Cost of Staffing Change	Revenue Enhancement	Total	# of Students affected	Bldg	Budget Area	Notes/Date of Revision
5th Grade Camp	Transportation: Round trip bussing to and from South Mountain Camp	\$ 1,054			\$ 1,054	126	MS	MS	Budget meeting 4/11/11
5th grade camp	Staff stipend: Three-day environmental camp, underground railroad and numerous other outdoor activities		\$ 3,258	\$ (227)	\$ 3,031	126	MS	MS	Budget meeting 4/11/11
5th Grade camp	6 subs for 3 days for teachers who are going on camp trip who do not teach 5th grade		\$ 1,790	\$ (125)	\$ 1,665	126	MS	MS	Budget meeting 4/11/11
5th grade camp	HS student counselors: School pays for Juniors and Seniors to attend camp as counselors.	\$ 2,033			\$ 2,033	19 this year	MS	MS	Budget meeting 4/11/11
Mathematics	61 Mathematics 6: Saxon Course 1	\$ 10,505			\$ 10,505		MS	C&I	Budget meeting 4/11/11
Mathematics	61 Mathematics 6: Saxon Course 2	\$ 10,660			\$ 10,660		MS	C&I	Budget meeting 4/11/11
Mathematics	71 General Math 7	\$ 4,570			\$ 4,570		MS	C&I	Budget meeting 4/11/11
Mathematics	71/81P Pre-Algebra 7 (DIGITS)	\$ 8,200			\$ 8,200		MS	C&I	Budget meeting 4/11/11
Mathematics	71/81A Algebra (split cost w/HS)	\$ 8,530			\$ 8,530		MS	C&I	Budget meeting 4/11/11
Mathematics	Geometry (split cost w/HS)	\$ 3,475			\$ 3,475		MS	C&I	Budget meeting 4/11/11
Mathematics	Geometry (split cost w/HS)	\$ 9,560			\$ 9,560		HS	C&I	Budget meeting 4/11/11
Mathematics	120 Algebra II	\$ 13,360			\$ 13,360		HS	C&I	Budget meeting 4/11/11
Mathematics	130 Trigonometry (1 sem course)	\$ 9,375			\$ 9,375		HS	C&I	Budget meeting 4/11/11
Mathematics	135 Intro to Statistics	\$ 2,500			\$ 2,500		HS	C&I	Budget meeting 4/11/11
Mathematics	140 Pre-Calculus	\$ 9,375			\$ 9,375		HS	C&I	Budget meeting 4/11/11
Mathematics	AP Statistics (new in 2011-12)	\$ 3,750			\$ 3,750		HS	C&I	Budget meeting 4/11/11
Mathematics	147 AP Calculus AB/BC	\$ 5,000			\$ 5,000		HS	C&I	Budget meeting 4/11/11
DIBELS (LS students)	Use of on-line DIBELS data entry and reports (\$1 per student)	\$ 200			\$ 200		MS	C&I	Budget meeting 4/11/11
DIBELS (LS Students)	Use of on-line DIBELS data entry and reports (\$1 per student)	\$ 200			\$ 200		HS	C&I	Budget meeting 4/11/11
		<b>\$ 141,647</b>	<b>\$ 5,049</b>	<b>\$ (352)</b>	<b>\$ 146,344</b>				

LEA Name: Brandywine Heights Area SD

Class: 3

AUN Number: 114060853

County:

Berks

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

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 6/6/2011

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Nancy Krauss  
\_\_\_\_\_  
Contact Person

(610) 682-5141

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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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	3,238,426
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	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>3,238,426</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	19,422,122
7000 Revenue from State Sources	7,856,358
8000 Revenue from Federal Sources	385,539
9000 Other Financing Sources	2,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>27,666,019</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>30,904,445</b>

2011-2012 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>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	16,438,256
6112	Interim Real Estate Taxes	80,035
6113	Public Utility Realty Tax	25,290
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	1,520,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	734,000
6500	Earnings on Investments	90,000
6700	Revenues from District Activities	57,372
6800	Revenue from Intermediary Sources / Pass-Through Funds	316,000
6910	Rentals	40,000
6920	Contributions and Donations From Private Sources / Capital Contributions	7,000
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	28,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>19,422,122</b>



2011-2012 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>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	3,650,144
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	25,000
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	992,693
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)	927,071
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	382,433
7330	Health Services (Medical, Dental, Nurse, Act 25)	34,000
7340	State Property Tax Reduction Allocation	788,237
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	500,780
7820	State Share of Retirement Contributions	556,000
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>7,856,358</b>

2011-2012 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>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	190,079
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	71,460
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
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	123,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	1,000
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>385,539</b>

2011-2012 Final General Fund Budget (PDE-2028)

AUN: 114060853 Brandywine Heights Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<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
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
9720	Transfers from Primary Governments	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>2,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>27,666,019</b>

Act 1 Index (current): 1.8%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	3
Approx. Tax Revenue from RE Taxes:	\$16,438,326
Amount of Tax Relief for Homestead Exclusions +	<u>\$788,237</u>
Total Approx. Tax Revenue:	\$17,226,563
Approx. Tax Levy for Tax Rate Calculation:	\$18,091,738

	Berks	Total
<b>2010-11 Data</b>		
a. Assessed Value	\$585,417,000	\$585,417,000
b. Real Estate Mills	30.0000	
<b>I. 2011-12 Data</b>		
c. 2009 STEB Market Value	\$750,986,800	\$750,986,800
d. Assessed Value	\$592,392,400	\$592,392,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2010-11 Calculations</b>		
f. 2010-11 Tax Levy (a * b)	\$17,562,510	\$17,562,510
<b>2011-12 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2010-11 Tax Levy (f Total * g)	\$17,562,510	\$17,562,510
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	30.0000	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$18,091,738	\$18,091,738
III. I. 2011-12 Real Estate Tax Rate (k / d * 1000)	<b>30.5400</b>	
m. Tax Levy Generated by Mills (I / 1000 * d)	\$18,091,664	\$18,091,664
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$17,303,427
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$16,438,256

Act 1 Index (current): 1.8%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	3
Approx. Tax Revenue from RE Taxes:	\$16,438,326
Amount of Tax Relief for Homestead Exclusions +	<u>\$788,237</u>
Total Approx. Tax Revenue:	\$17,226,563
Approx. Tax Levy for Tax Rate Calculation:	\$18,091,738

Berks

Total

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Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	30.5400		
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	\$18,091,664		\$18,091,664
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

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Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$7,113		
Number of Homestead/Farmstead Properties	3,639		3,639
V. Median Assessed Value of Homestead Properties			\$111,950

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Act 1 Index (current): 1.8%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	3
Approx. Tax Revenue from RE Taxes:	\$16,438,326
Amount of Tax Relief for Homestead Exclusions +	<u>\$788,237</u>
Total Approx. Tax Revenue:	\$17,226,563
Approx. Tax Levy for Tax Rate Calculation:	\$18,091,738
	Berks

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$788,237	Lowering RE Tax Rate	\$0	\$788,237
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$788,237</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	592,392,400	30.5400	18,091,664			95.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	592,392,400		18,091,664	- 788,237	= 17,303,427	X 95.00000%	= 16,438,256
				<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%	1,420,000	1,420,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	100,000	100,000
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>1,520,000</u>	<u>1,520,000</u>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	750,986,800	X	12	9,011,842
		Market Value		Mills	(511 Limit)

(511 Limit)







<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	10,535,435	
1200	Special Programs - Elementary/Secondary	3,876,215	
1300	Vocational Education	738,502	
1400	Other Instructional Programs - Elementary/Secondary	18,264	
1500	Nonpublic School Programs	4,500	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>15,172,916</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	822,303	
2200	Support Services - Instructional Staff	994,832	
2300	Support Services - Administration	1,367,501	
2400	Support Services - Pupil Health	352,822	
2500	Support Services - Business	447,532	
2600	Operation & Maintenance of Plant Services	2,241,541	
2700	Student Transportation Services	1,776,754	
2800	Support Services - Central	351,306	
2900	Other Support Services	22,100	
	<b>Total 2000 Support Services</b>	<b>8,376,691</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	614,393	
3300	Community Services	500	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>614,893</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>24,164,500</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,569,300	
5200	Interfund Transfers - Out	371,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	200,000	
	<b>Total Other Financing Uses</b>		<b>4,140,300</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>28,304,800</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>638,781</b>
	<b>Total Appropriations</b>		<b>28,943,581</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>2,599,645</b>
	<b>Total Appropriations and Ending Fund Balances</b>		<b>31,543,226</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,101,292
200	Personnel Services-Employee Benefits	2,434,270
300	Purchased Professional & Technical Services	112,400
400	Purchased Property Services	63,800
500	Other Purchased Services	316,385
600	Supplies	387,198
700	Property	118,550
800	Other Objects	1,540
	Total Regular Programs - Elementary/Secondary	10,535,435
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,226,249
200	Personnel Services-Employee Benefits	695,416
300	Purchased Professional & Technical Services	285,000
400	Purchased Property Services	0
500	Other Purchased Services	576,000
600	Supplies	93,550
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	3,876,215
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	738,502
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	738,502
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,000
200	Personnel Services-Employee Benefits	992
300	Purchased Professional & Technical Services	2,772
400	Purchased Property Services	0
500	Other Purchased Services	8,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	18,264

<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	4,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	4,500
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>15,172,916</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	600,281
200	Personnel Services-Employee Benefits	163,268
300	Purchased Professional & Technical Services	40,800
400	Purchased Property Services	0
500	Other Purchased Services	4,330
600	Supplies	13,269
700	Property	0
800	Other Objects	355
	Total Support Services - Pupil Personnel	822,303
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	585,754
200	Personnel Services-Employee Benefits	238,077
300	Purchased Professional & Technical Services	65,960
400	Purchased Property Services	1,350
500	Other Purchased Services	7,250
600	Supplies	83,996
700	Property	8,000
800	Other Objects	4,445
	Total Support Services - Instructional Staff	994,832
2300	Support Services - Administration	
100	Personnel Services-Salaries	886,537
200	Personnel Services-Employee Benefits	300,310
300	Purchased Professional & Technical Services	63,500
400	Purchased Property Services	5,600
500	Other Purchased Services	75,180
600	Supplies	22,431
700	Property	0
800	Other Objects	13,943
	Total Support Services - Administration	1,367,501
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	239,498
200	Personnel Services-Employee Benefits	107,045
300	Purchased Professional & Technical Services	1,200
400	Purchased Property Services	0
500	Other Purchased Services	200
600	Supplies	4,724
700	Property	0
800	Other Objects	155
	Total Support Services - Pupil Health	352,822

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	287,172
200	Personnel Services-Employee Benefits	92,560
300	Purchased Professional & Technical Services	43,700
400	Purchased Property Services	1,200
500	Other Purchased Services	1,000
600	Supplies	3,900
700	Property	1,500
800	Other Objects	16,500
	Total Support Services - Business	447,532
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	808,995
200	Personnel Services-Employee Benefits	259,346
300	Purchased Professional & Technical Services	3,700
400	Purchased Property Services	336,200
500	Other Purchased Services	82,400
600	Supplies	708,400
700	Property	42,200
800	Other Objects	300
	Total Operation & Maintenance of Plant Services	2,241,541
2700	Student Transportation Services	
100	Personnel Services-Salaries	135,322
200	Personnel Services-Employee Benefits	40,607
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	8,000
500	Other Purchased Services	1,551,985
600	Supplies	40,840
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,776,754
2800	Support Services - Central	
100	Personnel Services-Salaries	161,399
200	Personnel Services-Employee Benefits	76,712
300	Purchased Professional & Technical Services	22,000
400	Purchased Property Services	0
500	Other Purchased Services	47,200
600	Supplies	35,495
700	Property	8,000
800	Other Objects	500
	Total Support Services - Central	351,306

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	22,100
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	22,100
<b>Total Support Services</b>		<b>8,376,691</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL 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	299,103
200	Personnel Services-Employee Benefits	69,963
300	Purchased Professional & Technical Services	104,494
400	Purchased Property Services	23,200
500	Other Purchased Services	62,915
600	Supplies	41,353
700	Property	1,000
800	Other Objects	12,365
	Total Student Activities	614,393

<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	500
700	Property	0
800	Other Objects	0
	Total Community Services	500
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 Non-instructional Services</b>	<b>614,893</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
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
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	1,404,300
900	Other Uses of Funds	2,165,000
	Total Debt Service	3,569,300
5200	Interfund Transfers - Out	
900	Other Uses of Funds	371,000
	Total Interfund Transfers - Out	371,000



<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	<u>0</u>
5900	Budgetary Reserve	
800	Other Objects	200,000
	Total Budgetary Reserve	<u>200,000</u>
	<b>Total Other Expenditures and Financing Uses</b>	<b><u>4,140,300</u></b>
<b>TOTAL EXPENDITURES</b>		<b><u><u>28,304,800</u></u></b>

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	4,662,848	4,024,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	5,189,000	558,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	10,000	10,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	40,000	40,000
Agency Fund	55,000	55,000
<b>Total Cash and Short-Term Investments</b>	<b>9,956,848</b>	<b>4,687,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	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>9,956,848</b>	<b>4,687,000</b>

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	40,675,000	38,510,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	142,000	145,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	40,817,000	38,655,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	2,400,000	2,500,000
Other Funds	1,000	1,000
TOTAL SHORT-TERM PAYABLES	2,401,000	2,501,000
<b>TOTAL INDEBTEDNESS</b>	<b><u><u>43,218,000</u></u></b>	<b><u><u>41,156,000</u></u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: State Retirement System increases \$470,000, Health Plan Self-Insurance Start-up \$200,000</i>	670,000
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Deferred maintenance \$265,000, Technology Plan \$150,000</i>	415,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: To compensate for future years revenue fluctuations and expenditure increases.</i>	1,514,645
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>2,599,645</b>
<b>5900</b>	<b>Budgetary Reserve</b> <i>Explanation: General reserve for unanticipated expenditures \$200,000</i>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>2,799,645</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>