

LEA Name: Berwick Area SD

Class: 3

AUN Number: 116191103

County: Columbia

**PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2009 - 06/30/2010**

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 5/11/2009

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Christina Bason

(570) 759-6400

3519

Contact Person

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

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2009-2010 GENERAL FUND BUDGET**

Act 48 of 2003

(10/2004)

SCHOOL DISTRICT NAME Berwick Area SD	COUNTY NAME Columbia	AUN 116191103
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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 2009-2010 (compared to 2008-2009)? Yes No

If yes, complete additional information below. Use figures from the 2009-2010 General Fund Budget.

Total Budgeted Expenditures	\$40,731,130.00
Ending Unreserved Undesignated Fund Balance	\$3,492,787.00
Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.6%

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

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2009

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	9,741,510
2 Estimated Unreserved Fund Balance - Start of Year	3,258,000
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	12,999,510
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,945,673
7000 Revenue from State Sources	20,680,696
8000 Revenue from Federal Sources	339,548
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	40,965,917
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 53,965,427

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	14,000,496
6112	Interim Real Estate Taxes	22,000
6113	Public Utility Realty Tax	23,500
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	9,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	38,500
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	141,000
6150	Current Act 511 Taxes - Proportional Assessments	1,590,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,153,200
6500	Earnings on Investments	211,500
6700	Revenues from Student Activities	94,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,690,037
6910	Rentals	85,200
6920	Contributions and Donations From Private Sources / Capital Contributions	35,000
6940	Tuition from Patrons	125,375
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	726,865
REVENUE FROM LOCAL SOURCES		19,945,673

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	14,036,475
7140	Charter Schools	85,000
7160	Tuition for Orphans and Children Placed in Private Homes	185,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	2,000
7220	Vocational Education	0
7230	Alternative Education	12,500
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	2,042,148
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	103,328
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	546,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	701,547
7330	Health Services (Medical, Dental, Nurse, Act 25)	68,000
7340	State Property Tax Reduction Allocation	1,093,063
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	574,543
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	14,700
7810	State Share of Social Security and Medicare Taxes	748,624
7820	State Share of Retirement Contributions	467,768
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	20,680,696

<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	0
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	0
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	17,471
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	14,500
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)	297,077
8820	Medical Assistance Reimbursements - Title 19	10,500
REVENUE FROM FEDERAL SOURCES		339,548

Index (current): 5.8% | Index (prior): 6.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief from State/Local Sources: +

Approx. Tax Revenue for Tax Rate Calculation:

Revenue

2

\$14,006,000

\$1,093,063

\$15,099,063

Section 672.1 Method Choice:

(a)(1)

Columbia

Luzerne

Total

	Columbia	Luzerne	Total
2008-09 Calculations			
a. Assessed Value	\$190,187,525	\$32,454,590	\$222,642,115
b. Real Estate Mills	48.1000	221.9500	
I. 2009-10 Calculations			
c. 2007 STEB Market Value	\$472,890,600	\$375,128,500	\$848,019,100
d. Assessed Value	\$194,185,500	\$748,004,600	\$942,190,100
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
Estimated Percent Collection	89.60000%	90.60000%	
2008-09 Calculations			
f. 2008-09 Tax Levy	\$9,148,020	\$7,203,296	\$16,351,316
(a * b)			
2009-10 Calculations			
II. g. Percent of Total Market Value	55.764%	44.236%	100.000%
h. Rebalanced 2008-09 Tax Levy	\$9,118,171	\$7,233,145	\$16,351,316
(f Total * g)			
i. Base Mills Subject to Index	48.1000	9.6699	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment		Yes	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage			90.04236%
k. Tax Levy Needed	\$9,351,002	\$7,417,842	\$16,768,844
(Approx. Revenue * g / j)			
III. I. 2009-10 Real Estate Mills	48.1500	9.9100	
(k / d * 1000)			
m. Tax Levy Generated By Mills	\$9,350,032	\$7,412,726	\$16,762,758
(l / 1000 * d)			
n. Tax Revenue Generated By Mills	\$8,377,629	\$6,715,930	\$15,093,559
(m * Est. Pct. Collection)			
o. Tax Revenue minus Amount of Tax Relief			\$14,000,496
(n - Amount of Tax Relief)			

Index (current): 5.8% | Index (prior): 6.1%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$14,006,000

Amount of Tax Relief from State/Local Sources: +

\$1,093,063

Approx. Tax Revenue for Tax Rate Calculation:

\$15,099,063

Columbia

Luzerne

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	50.8898	10.2597	
q. Mills In Excess of Index if ($l > p$), ($l - p$)	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index ($p / 1000$) * d)	\$9,882,061	\$7,674,303	\$17,556,364
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if ($m > r$), ($m - r$)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$3,804	\$18,484	
Number of Homestead/Farmstead Properties	3,489	2,463	5,952
V. Median Assessed Value of Homestead Properties			\$22,568
Portion of Act 1 EIT Revenue Used for Tax Relief			\$0
State Property Tax Reduction Allocation			\$1,093,063
Amount of Tax Relief from State/Local Sources			\$1,093,063

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>Amount of Tax Relief</u>	<u>Estimated Revenue</u>
19	Columbia	194,185,500	48.1500	9,350,032	89.60000%	8,377,629		
40	Luzerne	748,004,600	9.9100	7,412,726	90.60000%	6,715,930		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
Totals		942,190,100		16,762,758		15,093,559	1,093,063	14,000,496

<u>6120 Per Capita Taxes, Section 679</u>	<u>Rate</u>	<u>Estimated Revenue</u>
	5.00	38,500

<u>6140 Current Act 511 Taxes - Flat Rate Assessments</u>	<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	40,000	32,000
6142 Occupation Taxes - Flat Rate	\$10.00	\$0.00	64,000	64,000
6143 Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	45,000	45,000
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			149,000	141,000

<u>6150 Current Act 511 Taxes - Proportional Assessments</u>	<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%	1,450,000	1,450,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	140,000	140,000
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	→	848,019,100	X	12	10,176,229
		Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	16,721,858	
1200	Special Programs - Elementary/Secondary	5,916,601	
1300	Vocational Education	2,445,602	
1400	Other Instructional Programs - Elementary/Secondary	43,509	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	25,127,570	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,048,612	
2200	Support Services - Instructional Staff	919,401	
2300	Support Services - Administration	1,799,810	
2400	Support Services - Pupil Health	490,160	
2500	Support Services - Business	398,277	
2600	Operation & Maintenance of Plant Services	3,895,881	
2700	Student Transportation Services	1,187,864	
2800	Support Services - Central	1,055,805	
2900	Other Support Services	0	
	Total 2000 Support Services	10,795,810	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	118,311	
3300	Community Services	145,257	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	263,568	
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		36,186,948
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,378,182	
5200	Interfund Transfers - Out	610,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	556,000	
	Total Other Financing Uses		4,544,182
	Total Estimated Expenditures and Other Financing Uses		40,731,130
	Appropriation of Prior Year Encumbrances		9,741,510
	Total Appropriations		50,472,640
	Ending Unreserved Fund Balance		3,492,787
	Total Appropriations and Ending Fund Balances		53,965,427

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,029,160
200	Personnel Services-Employee Benefits	4,589,088
300	Purchased Professional & Technical Services	187,516
400	Purchased Property Services	1,000
500	Other Purchased Services	501,626
600	Supplies	380,234
700	Property	29,059
800	Other Objects	4,175
	Total Regular Programs - Elementary/Secondary	16,721,858
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,623,433
200	Personnel Services-Employee Benefits	1,399,768
300	Purchased Professional & Technical Services	640,000
400	Purchased Property Services	0
500	Other Purchased Services	219,900
600	Supplies	31,550
700	Property	800
800	Other Objects	1,150
	Total Special Programs - Elementary/Secondary	5,916,601
1300	Vocational Education	
100	Personnel Services-Salaries	625,764
200	Personnel Services-Employee Benefits	239,526
300	Purchased Professional & Technical Services	5,170
400	Purchased Property Services	688
500	Other Purchased Services	1,536,854
600	Supplies	27,775
700	Property	5,825
800	Other Objects	4,000
	Total Vocational Education	2,445,602
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	35,400
200	Personnel Services-Employee Benefits	5,109
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	3,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	43,509

<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	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
	Total Instruction	25,127,570
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	699,742
200	Personnel Services-Employee Benefits	305,815
300	Purchased Professional & Technical Services	10,175
400	Purchased Property Services	0
500	Other Purchased Services	10,945
600	Supplies	14,025
700	Property	4,250
800	Other Objects	3,660
	Total Support Services - Pupil Personnel	1,048,612

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	463,549
200	Personnel Services-Employee Benefits	149,368
300	Purchased Professional & Technical Services	10,600
400	Purchased Property Services	0
500	Other Purchased Services	7,510
600	Supplies	283,817
700	Property	750
800	Other Objects	3,807
	Total Support Services - Instructional Staff	919,401
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,085,111
200	Personnel Services-Employee Benefits	422,863
300	Purchased Professional & Technical Services	140,650
400	Purchased Property Services	0
500	Other Purchased Services	89,486
600	Supplies	40,250
700	Property	3,500
800	Other Objects	17,950
	Total Support Services - Administration	1,799,810
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	317,306
200	Personnel Services-Employee Benefits	152,869
300	Purchased Professional & Technical Services	2,840
400	Purchased Property Services	900
500	Other Purchased Services	2,245
600	Supplies	11,250
700	Property	2,650
800	Other Objects	100
	Total Support Services - Pupil Health	490,160
2500	Support Services - Business	
100	Personnel Services-Salaries	231,033
200	Personnel Services-Employee Benefits	113,244
300	Purchased Professional & Technical Services	16,000
400	Purchased Property Services	0
500	Other Purchased Services	4,500
600	Supplies	28,000
700	Property	4,500
800	Other Objects	1,000
	Total Support Services - Business	398,277

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,181,210
200	Personnel Services-Employee Benefits	558,621
300	Purchased Professional & Technical Services	126,400
400	Purchased Property Services	1,032,100
500	Other Purchased Services	255,700
600	Supplies	698,600
700	Property	43,000
800	Other Objects	250
	Total Operation & Maintenance of Plant Services	3,895,881
2700	Student Transportation Services	
100	Personnel Services-Salaries	37,945
200	Personnel Services-Employee Benefits	31,519
300	Purchased Professional & Technical Services	7,500
400	Purchased Property Services	0
500	Other Purchased Services	1,075,000
600	Supplies	8,900
700	Property	27,000
800	Other Objects	0
	Total Student Transportation Services	1,187,864
2800	Support Services - Central	
100	Personnel Services-Salaries	204,599
200	Personnel Services-Employee Benefits	83,340
300	Purchased Professional & Technical Services	259,500
400	Purchased Property Services	0
500	Other Purchased Services	46,750
600	Supplies	434,616
700	Property	27,000
800	Other Objects	0
	Total Support Services - Central	1,055,805
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	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0

Function-Object Description

		<u>Amounts</u>
Total Support Services		10,795,810
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	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	73,836
400	Purchased Property Services	5,700
500	Other Purchased Services	16,725
600	Supplies	16,450
700	Property	3,600
800	Other Objects	2,000
	Total Student Activities	118,311
3300	Community Services	
100	Personnel Services-Salaries	95,107
200	Personnel Services-Employee Benefits	28,234
300	Purchased Professional & Technical Services	19,550
400	Purchased Property Services	0
500	Other Purchased Services	350
600	Supplies	2,016
700	Property	0
800	Other Objects	0
	Total Community Services	145,257

<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	263,568
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	1,498,182
900	Other Uses of Funds	1,880,000
	Total Debt Service	3,378,182
5200	Interfund Transfers - Out	
900	Other Uses of Funds	610,000
	Total Interfund Transfers - Out	610,000
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	556,000
	Total Budgetary Reserve	556,000
	Total Other Expenditures and Financing Uses	4,544,182
TOTAL EXPENDITURES		40,731,130

06/30/2009 Estimate 06/30/2010 Projection

CASH AND SHORT-TERM INVESTMENTS

General Fund	11,500,000	9,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	10,000	10,000
Other Special Revenue Funds	0	0
Capital Project Fund	1,102,460	102,500
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 Cash and Short-Term Investments	12,612,460	9,112,500

LONG-TERM INVESTMENTS

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	12,612,460	9,112,500

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	1,171,234	1,081,526
Extended Term Financing Agreements Payable	0	0
Bonds Payable	32,831,000	31,161,000
Accumulated Compensated Absences	4,800,000	5,200,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	38,802,234	37,442,526
<u>SHORT-TERM PAYABLES</u>		
Other Funds	15,000	15,000
General Fund	980,000	1,200,000
TOTAL SHORT-TERM PAYABLES	995,000	1,215,000
TOTAL INDEBTEDNESS	<u>39,797,234</u>	<u>38,657,526</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved Explanation: <i>Maintain a fund balance to offset any state budget shortfalls that are likely to occur as the state budget is not yet passed</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance Explanation: <i>Maintain a fund balance to offset any state budget shortfalls that are likely to occur as the state budget is not yet passed</i>	3,492,787
	Ending Fund Balance - Unreserved	3,492,787
5900	Budgetary Reserve Explanation: <i>Normal operations plus restrictions on expenditures and to provide an area of expenditure should additional grant funds be received.</i>	556,000
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	4,048,787
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