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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/2/2008


President of the Board - Original Signature Required

8-11-08

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Brian Geller
Contact Person

(717) 266-3667

222

Telephone Extension

gellerb@nesd.k12.pa.us

E-mail Address

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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Reserve for Encumbrances - Start of Year	0
2 Estimated Unreserved Fund Balance - Start of Year	4,300,000
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	4,300,000
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	31,021,800
7000 Revenue from State Sources	17,445,239
8000 Revenue from Federal Sources	318,499
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	48,785,538
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	53,085,538

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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	24,509,978
6112	Interim Real Estate Taxes	1,200,000
6113	Public Utility Realty Tax	30,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	58,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	157,000
6150	Current Act 511 Taxes - Proportional Assessments	2,615,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,400,000
6500	Earnings on Investments	300,000
6700	Revenues from Student Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	530,000
6910	Rentals	0
6920	Contributions and Donations From Private Sources / Capital Contributions	15,000
6940	Tuition from Patrons	79,800
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	17,000
6990	Refunds and Other Miscellaneous Revenue	110,022
REVENUE FROM LOCAL SOURCES		31,021,800

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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FUNCTION	DESCRIPTION	Amounts
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	9,990,262
7140	Charter Schools	78,757
7160	Tuition for Orphans and Children Placed in Private Homes	64,360
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	1,060
7220	Vocational Education	17,750
7230	Alternative Education	25,270
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,726,925
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	974,150
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	987,937
7330	Health Services (Medical, Dental, Nurse, Act 25)	61,800
7340	State Property Tax Reduction Allocation	1,290,000
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	471,824
7502	Dual Enrollment Grants	10,000
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	30,000
7810	State Share of Social Security and Medicare Taxes	871,180
7820	State Share of Retirement Contributions	843,964
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		17,445,239

FUNCTION	DESCRIPTION	Amounts
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	209,534
8514	NCLB, Title I - Improving the Acad. Achvmt. 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 Immigrant 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	83,965
8521	Vocational Education - Operating Expenditures	0
8522	Vocational Education - Capital Outlay	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8810	Medical Assistance Reimbursements (ACCESS)	25,000
8820	Medical Assistance Reimbursements - Title 19	0
REVENUE FROM FEDERAL SOURCES		318,499

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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	0
9710	Transfers from Component Units	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		48,765,538

Index: 5.8% Revenue
 Calculation Method: 4
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$24,510,000
 Approx. Dollar Value of Homestead Exclusions: + \$1,290,000
 Approx. Tax Revenue for Tax Rate Calculation: \$25,800,000
 York

Total

2007-08 Calculations		
a. Assessed Value	\$1,229,196,660	
b. Real Estate Mills	21.7400	
I. 2008-09 Calculations		
c. 2006 STEB Market Value	\$964,324,500	
d. Assessed Value	\$1,270,000,000	
e. Assessed Value of New Constr/ Renov	\$0	
Estimated Percent Collection	93.44500%	\$0

\$1,229,196,660
 \$964,324,500
 \$1,270,000,000
 \$0

2007-08 Calculations		
f. 2007-08 Tax Levy	\$26,722,735	
(a * b)		
2008-09 Calculations		
g. Percent of Total Market Value	100.000%	
h. Rebalanced 2007-08 Tax Levy	\$26,722,735	
(f Total * g)		
i. Base Mills Subject to Index	21.7400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

\$26,722,735
 100.000%
 \$26,722,735

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	\$27,609,824	
k. Tax Levy Needed		
(Approx. Revenue * g / j)		
I. 2008-09 Real Estate Mills	21.7400	
(k / d * 1000)		
m. Tax Levy Generated By Mills	\$27,609,800	
(l / 1000 * d)		
n. Tax Revenue Generated By Mills	\$25,799,978	
(m * Est. Pct. Collection)		
o. Tax Revenue minus Homestead Exclusion		
(n - Homestead Dollar Value)		

93.44500%
 \$27,609,824
 \$27,609,800
 \$25,799,978
 \$24,509,978

Index: 5.8%
 Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$24,510,000
 Approx. Dollar Value of Homestead Exclusions: + \$1,290,000
 Approx. Tax Revenue for Tax Rate Calculation: \$25,800,000
 York

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.0009	
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)	\$29,211,143	\$29,211,143
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

CODE	County #	County Name	Assessed Value	Taxable Assessed Value	Mills	Tax Levy	Percent Collected	Tax Revenue Generated By Mills	Total Homestead Exclusion	Estimated Revenue
6111	67	York	1,270,000,000	0	21.7400	27,609,800	93.445000%	25,799,978		
				0		0	0.000000%	0		
				0		0	0.000000%	0		
				0		0	0.000000%	0		
Totals			1,270,000,000			27,609,800		25,799,978	1,290,000	24,509,978
6120						Rate				Estimated Revenue
						5.00				58,000

6120 Per Capita Taxes, Section 679

CODE	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments				
6141	Per Capita Taxes, Act 511	\$5.00	\$0.00	60,000	58,000
6142	Occupation Taxes - Flat Rate	\$10.00	\$0.00	101,000	99,000
6143	Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
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			161,000	157,000

CODE	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Earned Income Taxes, Act 511	0.50%	0.00%	1,850,000	1,825,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	805,000	790,000
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			2,655,000	2,615,000

Total Act 511, Current Taxes

Act 511 Tax Limit	Market Value	Mills	Estimated Revenue
---	964,324,500	X	2,772,000
			11,571,894
			(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2007-2008 (Rebalanced)	2008-2009	Percent Change in Rate	Less than or equal to Index (5.8%)	Additional Tax Rate Charged in: 2007-2008 2008-2009 (Rebalanced)	Percent Change in Rate	Less than or equal to Index (5.8%)
6111	<u>Current Real Estate Taxes</u> York County	21.7400	21.7400	0.00%	Yes			
6120	Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes			
	<u>Act 1 EIT/PII</u>							
6131	Earned Income Taxes, Act 1							
6132	Personal Income Taxes, Act 1							
	<u>Act 511 Flat Rate Taxes</u>							
6141	Per Capita Taxes, Act 511	\$5.00	\$5.00	0.00%	Yes			
6142	Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes			
6143	Local Services / Occupational Privilege Tax							
6144	Trailer Taxes							
6145	Business Privilege Taxes - Flat Rate							
6146	Mechanical Device Taxes - Flat Rate							
6149	Other Flat Rate Assessments							
	<u>Act 511 Proportional Rate Taxes</u>							
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes			
6152	Occupation Taxes - Proportional Rate							
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes			
6154	Amusement Taxes							
6155	Business Privilege Taxes - Proportional Rate							
6156	Mechanical Device Taxes - Percentage							
6157	Mercantile Taxes							
6159	Other Proportional Assessments							

ITEM		AMOUNTS
1000	Instruction	
	1100 Regular Programs - Elementary/Secondary	19,848,190
	1200 Special Programs - Elementary/Secondary	6,163,402
	1300 Vocational Education	2,285,896
	1400 Other Instructional Programs - Elementary/Secondary	955,420
	1600 Adult Education Programs	20,000
	1700 Higher Education Programs	0
	1800 Pre-Kindergarten	0
	Total 1000 Instruction	29,272,908
2000	Support Services	
	2100 Support Services - Pupil Personnel	1,101,364
	2200 Support Services - Instructional Staff	3,409,930
	2300 Support Services - Administration	2,150,822
	2400 Support Services - Pupil Health	358,767
	2500 Support Services - Business	617,876
	2600 Operation & Maintenance of Plant Services	3,208,872
	2700 Student Transportation Services	2,326,745
	2800 Support Services - Central	0
	2900 Other Support Services	23,300
	Total 2000 Support Services	13,197,676
3000	Operation of Non-instructional Services	
	3100 Food Services	0
	3200 Student Activities	524,118
	3300 Community Services	0
	3400 Scholarships and Awards	0
	Total 3000 Operation of Non-instructional Services	524,118
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	42,994,702
5000	Other Expenditures and Financing Uses	
	5100 Debt Service	6,990,836
	5200 Interfund Transfers - Out	0
	5300 Transfers Involving Component Units	0
	5900 Budgetary Reserve	0
	Total Other Financing Uses	6,990,836
	Total Estimated Expenditures and Other Financing Uses	49,985,538
	Appropriation of Prior Year Encumbrances	0
	Total Appropriations	49,985,538
	Ending Unreserved Fund Balance	3,100,000
	Total Appropriations and Ending Fund Balances	53,085,538

Function-Object	Description	Amounts
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	12,526,550
200	Personnel Services-Employee Benefits	6,062,495
300	Purchased Professional & Technical Services	164,412
400	Purchased Property Services	10,750
500	Other Purchased Services	497,650
600	Supplies	323,017
700	Property	86,887
800	Other Objects	176,429
	Total Regular Programs - Elementary/Secondary	19,848,190
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,034,839
200	Personnel Services-Employee Benefits	566,251
300	Purchased Professional & Technical Services	2,131,000
400	Purchased Property Services	0
500	Other Purchased Services	352,568
600	Supplies	60,368
700	Property	3,686
800	Other Objects	14,690
	Total Special Programs - Elementary/Secondary	6,163,402
1300	Vocational Education	
100	Personnel Services-Salaries	899,230
200	Personnel Services-Employee Benefits	122,814
300	Purchased Professional & Technical Services	12,200
400	Purchased Property Services	202,830
500	Other Purchased Services	967,004
600	Supplies	52,054
700	Property	27,759
800	Other Objects	2,005
	Total Vocational Education	2,285,896
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	651,848
200	Personnel Services-Employee Benefits	89,121
300	Purchased Professional & Technical Services	113,820
400	Purchased Property Services	1,900
500	Other Purchased Services	17,050
600	Supplies	14,732
700	Property	66,360
800	Other Objects	589
	Total Other Instructional Programs - Elementary/Secondary	955,420

<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	12,000
400	Purchased Property Services	0
500	Other Purchased Services	8,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	20,000
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	29,272,908
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	941,678
200	Personnel Services-Employee Benefits	144,551
300	Purchased Professional & Technical Services	4,567
400	Purchased Property Services	0
500	Other Purchased Services	4,400
600	Supplies	5,503
700	Property	0
800	Other Objects	665
	Total Support Services - Pupil Personnel	1,101,364

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,344,682
200	Personnel Services-Employee Benefits	181,876
300	Purchased Professional & Technical Services	510,093
400	Purchased Property Services	34,140
500	Other Purchased Services	184,401
600	Supplies	669,154
700	Property	470,994
800	Other Objects	14,590
	Total Support Services - Instructional Staff	3,409,930
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,609,928
200	Personnel Services-Employee Benefits	364,244
300	Purchased Professional & Technical Services	47,030
400	Purchased Property Services	0
500	Other Purchased Services	46,300
600	Supplies	54,990
700	Property	0
800	Other Objects	28,330
	Total Support Services - Administration	2,150,822
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	302,032
200	Personnel Services-Employee Benefits	41,234
300	Purchased Professional & Technical Services	2,563
400	Purchased Property Services	1,325
500	Other Purchased Services	126
600	Supplies	6,453
700	Property	5,834
800	Other Objects	(800)
	Total Support Services - Pupil Health	358,767
2500	Support Services - Business	
100	Personnel Services-Salaries	355,634
200	Personnel Services-Employee Benefits	61,442
300	Purchased Professional & Technical Services	136,925
400	Purchased Property Services	750
500	Other Purchased Services	39,425
600	Supplies	14,800
700	Property	1,750
800	Other Objects	7,150
	Total Support Services - Business	617,876

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,063,246
200	Personnel Services-Employee Benefits	170,916
300	Purchased Professional & Technical Services	395,100
400	Purchased Property Services	1,167,710
500	Other Purchased Services	144,000
600	Supplies	202,900
700	Property	62,000
800	Other Objects	3,000
	Total Operation & Maintenance of Plant Services	3,208,872
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	500
500	Other Purchased Services	2,288,745
600	Supplies	23,500
700	Property	12,000
800	Other Objects	1,000
	Total Student Transportation Services	2,326,745
2800	Support Services - Central	
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 Support Services - Central	0
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	23,300
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	23,300

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
Total Support Services		13,197,676
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	328,830
200	Personnel Services-Employee Benefits	44,288
300	Purchased Professional & Technical Services	67,000
400	Purchased Property Services	0
500	Other Purchased Services	51,100
600	Supplies	25,000
700	Property	4,400
800	Other Objects	3,500
	Total Student Activities	524,118
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	524,118
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	3,610,836
900	Other Uses of Funds	3,380,000
	Total Debt Service	6,990,836
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	0
	Total Budgetary Reserve	0
	Total Other Expenditures and Financing Uses	6,990,836
	TOTAL EXPENDITURES	49,985,538

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2008 Estimate</u>	<u>06/30/2009 Projection</u>
General Fund	6,350,000	6,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	1,725,000	2,500,000
Athletic Fund	73,500	50,000
Other Special Revenue Funds	0	0
Capital Project Fund	19,200,000	8,000,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	110,000	100,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	100,000	100,000
Total Cash and Short-Term Investments	27,558,500	16,750,000

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	1,000	1,000
Total Long-Term Investments	1,000	1,000
TOTAL CASH AND INVESTMENTS	27,559,500	16,751,000

	<u>06/30/2008 Estimate</u>	<u>06/30/2009 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	50,000	0
Bonds Payable	90,000,000	85,000,000
Accumulated Compensated Absences	1,800,000	1,900,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	91,850,000	86,900,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	2,700,000	2,000,000
General Fund	900,000	1,500,000
TOTAL SHORT-TERM PAYABLES	3,600,000	3,500,000
TOTAL INDEBTEDNESS	<u>95,450,000</u>	<u>90,400,000</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation:	
	<i>Maintained for unexpected expenditures</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance	3,100,000
	Explanation:	
	<i>Maintained for unexpected expenditures</i>	
	Ending Fund Balance - Unreserved	3,100,000
5900	Budgetary Reserve	0
TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE		3,100,000
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