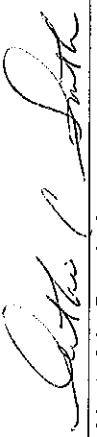



PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2008 - 06/30/2009

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 6/9/2008



 President of the Board - Original Signature Required



 Secretary of the Board - Original Signature Required



 Chief School Administrator - Original Signature Required

Troy S. Wentz
Contact Person

(717) 630-4602
Telephone Extension

twentz@hpsd.k12.pa.us
E-mail Address

 Date 6/9/08

 Date 6/9/08

 Date 6/9/08

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 | 2,357,442 |
| 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 | 2,357,442 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 19,520,431 |
| 7000 Revenue from State Sources | 5,209,521 |
| 8000 Revenue from Federal Sources | 584,000 |
| 9000 Other Financing Sources | 0 |
| Total Estimated Revenues And Other Financing Sources | 25,313,952 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 27,671,394 |

| FUNCTION | DESCRIPTION | Amounts |
|-----------------------------------|--|-------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 16,455,931 |
| 6112 | Interim Real Estate Taxes | 85,000 |
| 6113 | Public Utility Realty Tax | 23,000 |
| 6114 | Payments in Lieu of Current Taxes - State / Local Reimbursement | 500 |
| 6115 | Payments in Lieu of Current Taxes - Federal Reimbursement | 0 |
| 6120 | Per Capita Taxes, Section 679 | 40,000 |
| 6130 | Taxpayer Relief Taxes - Proportional Assessments | 0 |
| 6140 | Current Act 511 Taxes - Flat Rate Assessments | 120,000 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 1,640,000 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 375,000 |
| 6500 | Earnings on Investments | 350,000 |
| 6700 | Revenues from Student Activities | 0 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 310,500 |
| 6910 | Rentals | 3,500 |
| 6920 | Contributions and Donations From Private Sources / Capital Contributions | 2,000 |
| 6940 | Tuition from Patrons | 105,000 |
| 6960 | Services Provided Other Local Governmental Units / LEAs | 0 |
| 6970 | Services Provided Other Funds | 0 |
| 6980 | Revenue From Community Service Activities | 0 |
| 6990 | Refunds and Other Miscellaneous Revenue | 10,000 |
| | REVENUE FROM LOCAL SOURCES | 19,520,431 |

| FUNCTION | DESCRIPTION | Amounts |
|-----------------------------------|---|------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 2,221,000 |
| 7140 | Charter Schools | 50,000 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 20,000 |
| 7170 | School Improvement Grants | 0 |
| 7180 | Staff and Program Development | 0 |
| 7210 | Homebound Instruction | 300 |
| 7220 | Vocational Education | 100,000 |
| 7230 | Alternative Education | 5,000 |
| 7240 | Driver Education - Student | 1,500 |
| 7250 | Migratory Children | 700 |
| 7260 | Workforce Investment Act | 0 |
| 7271 | Special Education Funding for School Aged Pupils | 833,000 |
| 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) | 7,500 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 270,000 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 38,000 |
| 7340 | State Property Tax Reduction Allocation | 573,962 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 200,559 |
| 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 | 440,000 |
| 7820 | State Share of Retirement Contributions | 448,000 |
| 7900 | Revenue for Technology | 0 |
| REVENUE FROM STATE SOURCES | | 5,209,521 |

| 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 | 0 |
| 8514 | NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged | 250,000 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 84,000 |
| 8516 | NCLB, Title III - Language Instr. for LEP and Immigrant Students | 30,000 |
| 8517 | NCLB, Title IV - 21st Century Schools | 0 |
| 8518 | NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs | 0 |
| 8519 | NCLB, Title VI - Flexibility and Accountability | 0 |
| 8521 | Vocational Education - Operating Expenditures | 0 |
| 8522 | Vocational Education - Capital Outlay | 0 |
| 8540 | Nutrition Education and Training | 0 |
| 8560 | Federal Block Grants | 0 |
| 8580 | Child Care and Development Block Grants | 0 |
| 8610 | Homeless Assistance Act | 0 |
| 8620 | Adult Basic Education | 0 |
| 8640 | Headstart | 0 |
| 8660 | Workforce Investment Act | 0 |
| 8690 | Other Restricted Federal Grants-in-Aid Through the Commonwealth | 220,000 |
| 8810 | Medical Assistance Reimbursements (ACCESS) | 0 |
| 8820 | Medical Assistance Reimbursements - Title 19 | 0 |
| REVENUE FROM FEDERAL SOURCES | | 584,000 |

| <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 | | 25,313,952 |

Index: 4.4%
 Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$16,455,931
 Approx. Dollar Value of Homestead Exclusions: + \$573,962
 Approx. Tax Revenue for Tax Rate Calculation: \$17,029,893

York Total

| 2007-08 Calculations | | Total |
|---|---------------|---------------|
| a. Assessed Value | \$954,398,000 | \$954,398,000 |
| b. Real Estate Mills | 17.7200 | |
| i. 2008-09 Calculations | | |
| c. 2006 STEB Market Value | \$738,317,500 | \$738,317,500 |
| d. Assessed Value | \$969,508,000 | \$969,508,000 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| Estimated Percent Collection | 95.00000% | |
| 2007-08 Calculations | | |
| f. 2007-08 Tax Levy | \$16,911,933 | \$16,911,933 |
| (a * b) | | |
| 2008-09 Calculations | | |
| g. Percent of Total Market Value | 100.000% | 100.000% |
| h. Rebalanced 2007-08 Tax Levy | \$16,911,933 | \$16,911,933 |
| (f Total * g) | | |
| i. Base Mills Subject to Index | 17.7200 | |
| (h / a * 1000) if no reassessment | | |
| (h / (d-e) * 1000) if reassessment | | |
| Calculation of Tax Rates and Levies Generated | | |
| j. Weighted Avg. Collection Percentage | | 95.00000% |
| k. Tax Levy Needed | \$17,926,203 | \$17,926,203 |
| (Approx. Revenue * g / j) | | |
| l. 2008-09 Real Estate Mills | 18.4900 | |
| (k / d * 1000) | | |
| m. Tax Levy Generated By Mills | \$17,926,203 | \$17,926,203 |
| (l / 1000 * d) | | |
| n. Tax Revenue Generated By Mills | \$17,029,893 | \$17,029,893 |
| (m * Est. Pct. Collection) | | |
| o. Tax Revenue minus Homestead Exclusion | | \$16,455,931 |
| (n - Homestead Dollar Value) | | |

Index:

4.4%
Rate

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$16,455,931
 Approx. Dollar Value of Homestead Exclusions: + \$573,962
 Approx. Tax Revenue for Tax Rate Calculation: \$17,029,893

York

Total

Index Maximums

| | | |
|--|--------------|--------------|
| p. Maximum Mills Based On Index ($t * (1 + \text{Index})$) | 18.4996 | |
| q. Mills In Excess of Index if ($t > p$), ($t - p$) | 0.0000 | 0.0000 |
| r. Maximum Tax Levy Based On Index ($p / 1000$) * d) | \$17,935,510 | \$17,935,510 |
| 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 ($t * \text{Est. Pct. Collection}$) | \$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 |
|------|----------|-------------|----------------|------------------------|---------|------------|-------------------|--------------------------------|---------------------------|-------------------|
| | 67 | York | 969,508,000 | 969,508,000 | 18.4900 | 17,926,203 | 95.000000% | 17,029,893 | | |
| | | | 0 | 0 | | 0 | 0.000000% | 0 | | |
| | | | 0 | 0 | | 0 | 0.000000% | 0 | | |
| | | | 0 | 0 | | 0 | 0.000000% | 0 | | |
| | Totals | | 969,508,000 | 969,508,000 | | 17,926,203 | | 17,029,893 | 573,962 | 16,455,931 |
| | | | | | | | | | | Estimated Revenue |
| | | | | | | | | | | 40,000 |

6120 Per Capita Taxes, Section 679

| | 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 | 40,000 | 40,000 |
| 6142 Occupation Taxes - Flat Rate | \$10.00 | \$0.00 | 80,000 | 80,000 |
| 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 | | | 120,000 | 120,000 |

| | 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% | 1,290,000 | 1,290,000 |
| 6152 Occupation Taxes - Proportional Rate | 0 | 0 | 0 | 0 |
| 6153 Real Estate Transfer Taxes | 0.50% | 0.00% | 350,000 | 350,000 |
| 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 | | | 1,640,000 | 1,640,000 |
| Total Act 511, Current Taxes | | | | 1,760,000 |
| Act 511 Tax Limit | --- | 738,317,500 | X | 8,859,810 |
| | | Market Value | Mills | (511 Limit) |

| Tax Function | Description | Tax Rate Charged in: 2007-2008 (Rebalanced) | 2008-2009 | Percent Change in Rate | Less than or equal to Index (4.4%) | Additional Tax Rate Charged in: 2007-2008 2008-2009 (Rebalanced) | Percent Change in Rate | Less than or equal to Index (4.4%) |
|--------------|--|---|-----------|------------------------------|--|--|------------------------------|--|
| 6111 | <u>Current Real Estate Taxes</u> | | | | | | | |
| | York County | | | | | | | |
| 6120 | Per Capita Taxes, Section 679 | 17.7200 | 18.4900 | 4.35% | Yes | | | |
| | <u>Act 1 EIT/PII</u> | | | | | | | |
| 6131 | Earned Income Taxes, Act 1 | \$5.00 | \$5.00 | 0.00% | Yes | | | |
| 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 | 8,961,844 |
| 1200 Special Programs - Elementary/Secondary | 3,533,990 |
| 1300 Vocational Education | 1,074,992 |
| 1400 Other Instructional Programs - Elementary/Secondary | 723,799 |
| 1600 Adult Education Programs | 430,539 |
| 1700 Higher Education Programs | 0 |
| 1800 Pre-Kindergarten | 0 |
| Total 1000 Instruction | 14,725,164 |
| 2000 Support Services | |
| 2100 Support Services - Pupil Personnel | 594,468 |
| 2200 Support Services - Instructional Staff | 1,060,321 |
| 2300 Support Services - Administration | 1,956,009 |
| 2400 Support Services - Pupil Health | 319,459 |
| 2500 Support Services - Business | 244,108 |
| 2600 Operation & Maintenance of Plant Services | 2,176,110 |
| 2700 Student Transportation Services | 300,000 |
| 2800 Support Services - Central | 103,958 |
| 2900 Other Support Services | 17,693 |
| Total 2000 Support Services | 6,772,126 |
| 3000 Operation of Non-instructional Services | |
| 3100 Food Services | 0 |
| 3200 Student Activities | 314,429 |
| 3300 Community Services | 99,154 |
| 3400 Scholarships and Awards | 0 |
| Total 3000 Operation of Non-instructional Services | 413,583 |
| 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 | 21,910,873 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service | 3,142,518 |
| 5200 Interfund Transfers - Out | 471,431 |
| 5300 Transfers Involving Component Units | 0 |
| 5900 Budgetary Reserve | 100,000 |
| Total Other Financing Uses | 3,713,949 |
| Total Estimated Expenditures and Other Financing Uses | 25,624,822 |
| Appropriation of Prior Year Encumbrances | 0 |
| Total Appropriations | 25,624,822 |
| Ending Unreserved Fund Balance | 2,046,572 |
| Total Appropriations and Ending Fund Balances | 27,671,394 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|------------------|
| 1000 | INSTRUCTION | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 5,992,476 |
| 200 | Personnel Services-Employee Benefits | 2,178,147 |
| 300 | Purchased Professional & Technical Services | 219,000 |
| 400 | Purchased Property Services | 17,200 |
| 500 | Other Purchased Services | 222,166 |
| 600 | Supplies | 302,917 |
| 700 | Property | 26,910 |
| 800 | Other Objects | 3,028 |
| | Total Regular Programs - Elementary/Secondary | <u>8,961,844</u> |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 1,192,905 |
| 200 | Personnel Services-Employee Benefits | 587,207 |
| 300 | Purchased Professional & Technical Services | 1,444,028 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 300,800 |
| 600 | Supplies | 9,025 |
| 700 | Property | 0 |
| 800 | Other Objects | 25 |
| | Total Special Programs - Elementary/Secondary | <u>3,533,990</u> |
| 1300 | Vocational Education | |
| 100 | Personnel Services-Salaries | 445,850 |
| 200 | Personnel Services-Employee Benefits | 177,142 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 1,725 |
| 500 | Other Purchased Services | 430,425 |
| 600 | Supplies | 19,850 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | <u>1,074,992</u> |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 409,836 |
| 200 | Personnel Services-Employee Benefits | 143,988 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 4,075 |
| 500 | Other Purchased Services | 161,900 |
| 600 | Supplies | 4,000 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Instructional Programs - Elementary/Secondary | <u>723,799</u> |

| Function-Object | Description | Amounts |
|-----------------|---|------------|
| 1600 | Adult Education Programs | |
| 100 | Personnel Services-Salaries | 275,500 |
| 200 | Personnel Services-Employee Benefits | 109,979 |
| 300 | Purchased Professional & Technical Services | 2,000 |
| 400 | Purchased Property Services | 4,900 |
| 500 | Other Purchased Services | 7,700 |
| 600 | Supplies | 9,500 |
| 700 | Property | 12,660 |
| 800 | Other Objects | 8,300 |
| | Total Adult Education Programs | 430,539 |
| 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 | 14,725,164 |
| 2000 | SUPPORT SERVICES | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 417,125 |
| 200 | Personnel Services-Employee Benefits | 125,238 |
| 300 | Purchased Professional & Technical Services | 47,500 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 4,605 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Support Services - Pupil Personnel | 594,468 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 458,020 |
| 200 | Personnel Services-Employee Benefits | 206,335 |
| 300 | Purchased Professional & Technical Services | 30,000 |
| 400 | Purchased Property Services | 31,100 |
| 500 | Other Purchased Services | 33,725 |
| 600 | Supplies | 100,291 |
| 700 | Property | 200,300 |
| 800 | Other Objects | 550 |
| | Total Support Services - Instructional Staff | 1,060,321 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 1,037,500 |
| 200 | Personnel Services-Employee Benefits | 471,751 |
| 300 | Purchased Professional & Technical Services | 147,600 |
| 400 | Purchased Property Services | 100,800 |
| 500 | Other Purchased Services | 109,138 |
| 600 | Supplies | 57,720 |
| 700 | Property | 1,000 |
| 800 | Other Objects | 30,500 |
| | Total Support Services - Administration | 1,956,009 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 202,445 |
| 200 | Personnel Services-Employee Benefits | 109,758 |
| 300 | Purchased Professional & Technical Services | 2,063 |
| 400 | Purchased Property Services | 796 |
| 500 | Other Purchased Services | 750 |
| 600 | Supplies | 3,417 |
| 700 | Property | 0 |
| 800 | Other Objects | 230 |
| | Total Support Services - Pupil Health | 319,459 |
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 172,445 |
| 200 | Personnel Services-Employee Benefits | 63,088 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 525 |
| 500 | Other Purchased Services | 2,250 |
| 600 | Supplies | 5,700 |
| 700 | Property | 0 |
| 800 | Other Objects | 100 |
| | Total Support Services - Business | 244,108 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 979,225 |
| 200 | Personnel Services-Employee Benefits | 389,077 |
| 300 | Purchased Professional & Technical Services | 35,598 |
| 400 | Purchased Property Services | 403,195 |
| 500 | Other Purchased Services | 70,000 |
| 600 | Supplies | 291,015 |
| 700 | Property | 7,000 |
| 800 | Other Objects | 1,000 |
| | Total Operation & Maintenance of Plant Services | 2,176,110 |
| 2700 | Student Transportation 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 | 300,000 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Student Transportation Services | 300,000 |
| 2800 | Support Services - Central | |
| 100 | Personnel Services-Salaries | 64,300 |
| 200 | Personnel Services-Employee Benefits | 25,883 |
| 300 | Purchased Professional & Technical Services | 4,550 |
| 400 | Purchased Property Services | 100 |
| 500 | Other Purchased Services | 5,950 |
| 600 | Supplies | 3,175 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Support Services - Central | 103,958 |
| 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 | 17,693 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 17,693 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| Total Support Services | | 6,772,126 |
| 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 | 258,000 |
| 200 | Personnel Services-Employee Benefits | 56,429 |
| 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 Student Activities | 314,429 |
| 3300 | Community Services | |
| 100 | Personnel Services-Salaries | 85,000 |
| 200 | Personnel Services-Employee Benefits | 13,404 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 750 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Community Services | 99,154 |

| <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 | 413,583 |
| 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 | 1,467,518 |
| 900 | Other Uses of Funds | 1,675,000 |
| | Total Debt Service | 3,142,518 |
| 5200 | Interfund Transfers - Out | |
| 900 | Other Uses of Funds | 471,431 |
| | Total Interfund Transfers - Out | 471,431 |
| 5300 | Transfers Involving Component Units | |
| 900 | Other Uses of Funds | 0 |
| | Total Transfers Involving Component Units | 0 |
| 5900 | Budgetary Reserve | |
| 800 | Other Objects | 100,000 |
| | Total Budgetary Reserve | 100,000 |
| | Total Other Expenditures and Financing Uses | 3,713,949 |
| | TOTAL EXPENDITURES | 25,624,822 |

| | <u>06/30/2008 Estimate</u> | <u>06/30/2009 Projection</u> |
|--|----------------------------|------------------------------|
| CASH AND SHORT-TERM INVESTMENTS | | |
| General Fund | 3,200,000 | 3,200,000 |
| Special Revenue Funds: | | |
| Section 690 Capital Reserve Fund | 0 | 0 |
| Section 1431 Capital Reserve Fund | 2,700,000 | 2,700,000 |
| Athletic Fund | 0 | 0 |
| Other Special Revenue Funds | 0 | 0 |
| Capital Project Fund | 15,000,000 | 12,500,000 |
| Debt Service Fund | 0 | 0 |
| Enterprise Funds: | | |
| Cafeteria Fund | 0 | 0 |
| Other Enterprise Funds | 0 | 0 |
| Internal Service Fund | 0 | 0 |
| Trust Fund | 350,000 | 375,000 |
| Agency Fund | 60,000 | 60,000 |
| Total Cash and Short-Term Investments | 21,310,000 | 18,835,000 |
| 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 | 0 | 0 |
| Total Long-Term Investments | 0 | 0 |
| TOTAL CASH AND INVESTMENTS | 21,310,000 | 18,835,000 |

| | <u>06/30/2008 Estimate</u> | <u>06/30/2009 Projection</u> |
|--|----------------------------|------------------------------|
| <u>LONG-TERM INDEBTEDNESS</u> | | |
| Authority Lease Obligations | 0 | 0 |
| Extended Term Financing Agreements Payable | 0 | 0 |
| Bonds Payable | 35,445,000 | 33,770,000 |
| Accumulated Compensated Absences | 675,000 | 725,000 |
| Other Long-Term Liabilities | 0 | 0 |
| Lease-Purchase Obligations | 0 | 0 |
| TOTAL LONG-TERM INDEBTEDNESS | 36,120,000 | 34,495,000 |
| <u>SHORT-TERM PAYABLES</u> | | |
| Other Funds | 0 | 0 |
| General Fund | 0 | 0 |
| TOTAL SHORT-TERM PAYABLES | 0 | 0 |
| TOTAL INDEBTEDNESS | <u>36,120,000</u> | <u>34,495,000</u> |

| Account | Description | Amounts |
|---------|---|-----------|
| 0770 | Ending Fund Balance - Unreserved | |
| | Explanation: For cash flow of the district prior to receipt of tax revenues. Below the required 8%. | |
| 0771 | Estimated Ending Unreserved Designated Fund Balance | 0 |
| 0772 | Estimated Ending Unreserved Undesignated Fund Balance | 2,046,572 |
| | Explanation: For cash flow of the district prior to receipt of tax revenues. Below the required 8%. | |
| | Ending Fund Balance - Unreserved | 2,046,572 |
| 5900 | Budgetary Reserve | 100,000 |
| | Explanation: For unforeseen expenditures in 2008-2009. | |
| | TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE | 2,146,572 |
| 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 |