

LEA Name: West Shore SD

Class: 2

AUN Number: 115219002

County:

York

PDE-2028 - PRELIMINARY GENERAL FUND BUDGET
Fiscal Year 07/01/2007 - 06/30/2008
School Districts

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 4/19/2007

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Joan C. Anderson

Contact Person

(717) 938-9577

218

Telephone

Extension

janderson@wssd.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	5,685,405
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	5,685,405
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	59,304,783
7000 Revenue from State Sources	22,531,863
8000 Revenue from Federal Sources	2,120,431
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	83,957,077
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 89,642,482

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6100	TAXES LEVIED / ASSESSED BY THE LEA	
6110	Real Estate Taxes	
6111	Current Real Estate Taxes	41,036,621
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	80,148
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	155
6115	Payments in Lieu of Taxes - Federal Reimbursement	0
6120	Current Per Capita Taxes, Section 679	183,722
6130	Act 1 EIT/PIT	0
6140	Current Local Enabling Taxes - Flat Rate Assessments (Act 511)	183,722
6150	Current Local Enabling Taxes - Proportional Assessments (Act 511)	14,363,285
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquency on Taxes Levied / Assessed by LEA	1,501,000
6500	Earnings on Investments	1,113,347
6600	Food Service Revenue	0
6700	Revenue From Student Activities	0
6800	Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls	0
6832	Federal IDEA received from an IU	0
6900	OTHER REVENUE FROM LOCAL SOURCES	
6910	Rentals	306,699
6920	Contributions and Donations From Private Sources	0
6940	Tuition From Patrons	536,084
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 Misc. Revenue	0
	REVENUE FROM LOCAL SOURCES	59,304,783

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7100	BASIC INSTRUCTIONAL & OPERATING SUBSIDIES	
7110	Basic Education Funding (Gross)	11,644,691
7115	Read To Succeed	0
7140	State Subsidies for Charter Schools	205,838
7150	School Performance Incentives	0
7160	Tuition for Orphans and Children in Priv. Homes (Sec. 1305, 1306)	175,540
7170	Educational Empowerment / School Improvement Grants	0
7180	Staff and Program Development	0
7200	SUBSIDIES FOR SPECIFIC EDUCATIONAL PROGRAMS	
7210	Homebound Instruction	1,735
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	13,365
7250	Migratory Children	0
7260	Workforce Investment Act	0
7270	Specialized Education of Exceptional Pupils	
7271	Special Education Funding for School Aged Pupils	3,565,173
7272	Early Intervention	0
7280	Adult Literacy	0
7290	Other Program Subsidies	
7291	Educational Assistance Program	240,666
7299	Other Program Subsidies Not Listed in 7290 Series	0
7300	SUBSIDIES FOR NON-EDUCATIONAL PROGRAMS	
7310	Transportation (Regular and Additional)	1,215,640
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,313,731
7330	Health Services (Medical, Dental, Nurse, Act 25)	181,000
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7500	EXTRA GRANTS	
7500	Extra Grants	
7502	Dual Enrollment	0
7501	PA Accountability Grants	859,646
7503	Project 720 High School Reform	0
7510	Voc Ed Tutoring Funds	0
7599	Other State Revenue Not Listed in the 7000 Series	0
7600	Subsidy for Milk, Lunch and Breakfast Programs	0
7800	SUBSIDY FOR STATE PAID BENEFITS	
7810	State Share of Social Security and Medicare Taxes	1,701,723
7820	State Share of Retirement Contributions	1,413,115

<u>FUNCTION</u>	<u>DESCRIPTION</u>	Amounts
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	22,531,863

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8100	UNRESTRICTED GRANTS-IN-AID DIRECT FROM FEDERAL GOV'T	
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Fed Grants-in-Aid Direct from Federal Gov't	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8300	RESTRICTED GRANTS-IN-AID DIRECTLY FROM FEDERAL GOV'T	
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 Gov't	0
8500	RESTRICTED GRANTS-IN-AID THROUGH COMMONWEALTH - IDEA,	
8590	Other Restricted Grants-In-Aid Through Commonwealth	0
8510	IDEA and NCLB Revenue	
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	1,156,704
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	698,292
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	239,653
8516	NCLB, Title III - Language Instr. for LEP and Immgrt. Students	25,782
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
8520	Vocational Education	
8521	Vocational Education - Operating Expenditures	0
8522	Vocational Education - Capital Outlay	0
8530	Child Nutrition Program	
8531	Subsidies for Milk, Lunch and Breakfast Programs	0
8532	Subsidies for Non-Food Assistance	0
8533	Value of Donated Commodities	0
8534	Cash in Lieu of Donated Commodities	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8570	Unassigned	0
8580	Child Care and Development Block Grants	0
8600	RESTRICTED GRANTS-IN-AID THROUGH COMMWLTH - DRV. ED,	
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Economic Opportunity Act (Headstart)	0
8660	Workforce Investment Act (WIA)	0
8680	Goals 2000 Educate America Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8800	MEDICAL ASSISTANCE REIMBURSEMENTS	
8810	Medical Assistance Reimbursements (ACCESS)	0
8820	Medical Asstnc. Reimb. for Health-Related Transp. and Admin., Title 19	0
8830	Medical Assistance Reimbursements - ACCESS Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	2,120,431

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9300	INTERFUND TRANSFERS	
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
9700	OTHER OPERATING TRANSFERS	
9710	Operating Transfers from Component Units	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		83,957,077

Index:	3.4%		
Number of Decimals For Tax Rate Calculation:	1	Section 672.1 Method Choice:	(a)(1)
Approx. Tax Revenue from RE Taxes:	\$41,216,947		
Approx. Dollar Value of Homestead Exclusions:	\$0		
	+		
Approx. Tax Revenue for Tax Rate Calculation:	\$41,216,947		

	Cumberland	York	Total
2006-07 Data			
a. Assessed Value	\$2,256,184,170	\$1,758,016,402	\$4,014,200,572
b. Real Estate Mills	9.9000	10.1000	
I. 2007-08 Data			
c. 2005 STEB Market Value	\$1,629,397,000	\$1,334,886,200	\$2,964,283,200
d. Assessed Value	\$2,265,252,790	\$1,840,051,531	\$4,105,304,321
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
Estimated Percent Collection	98.000%	98.000%	
<hr/>			
2006-07 Calculations			
f. 2006-07 Tax Levy (a * b)	\$22,336,223	\$17,755,966	\$40,092,189
2007-08 Calculations			
II. g. Percent of Total Market Value	54.968%	45.032%	100.000%
h. Rebalanced 2006-07 Tax Levy (f Total * g)	\$22,037,874	\$18,054,315	\$40,092,189
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	9.9000	10.2000	
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage			97.999%
k. Tax Levy Needed (Approx. Revenue * g / j)	\$23,118,737	\$18,939,801	\$42,058,538
III. I. 2007-08 Real Estate Mills (k / d * 1000)	10.2000	10.2000	
m. Tax Levy Generated By Mills (l / 1000 * d)	\$23,105,578	\$18,768,526	\$41,874,104
n. Tax Revenue Generated By Mills (m * Est. Pct. Collection)	\$22,643,466	\$18,393,155	\$41,036,621
o. Tax Revenue minus Homestead Exclusion (n - Homestead Dollar Value)			\$41,036,621

Index: 3.4%
Number of Decimals For Tax Rate Calculation: 1
Approx. Tax Revenue from RE Taxes: \$41,216,947
Approx. Dollar Value of Homestead Exclusions: + \$0
Approx. Tax Revenue for Tax Rate Calculation: \$41,216,947

Section 672.1 Method Choice: (a)(1)

	Cumberland	York	Total
--	------------	------	-------

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	10.2000	10.5000	
IV. q. Maximum Tax Levy Based On Index (p / 1000) * d	\$23,105,578	\$19,320,541	\$42,426,119
r. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
s. Tax Levy In Excess of Index if (m>q), (m-q)	\$0	\$0	\$0
t. Tax Revenue In Excess of Index (s * Est. Pct. Collection)	\$0	\$0	\$0

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>Total Homestead Exclusion</u>	<u>Estimated Revenue</u>
21	Cumberland	2,265,252,790	10.2000	23,105,578	98.000%	22,643,466		
67	York	1,840,051,531	10.2000	18,768,526	98.000%	18,393,155		
		0		0	0.000%	0		
		0		0	0.000%	0		
Totals		<u>4,105,304,321</u>		<u>41,874,104</u>		41,036,621	- 0 =	41,036,621

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	5.00	183,722

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6130 <u>Act 1 EIT/PIT</u>				
6131 Act 1 Earned Income Taxes	0.00%	0.00%	0	0
6132 Act 1 Personal Income Taxes	0.00%	0.00%	0	0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Local Enabling Taxes - Flat Rate Assessments (Act 511)</u>				
6141 Act 511 Per Capita Taxes	\$5.00	\$0.00	208,420	183,722
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Emergency and Municipal Services Tax	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Local Enabling Taxes - Flat Rate Assessments (Act 511)			<u>208,420</u>	<u>183,722</u>

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Local Enabling Taxes - Proportional Assessments (Act 511)</u>				
6151 Act 511 Earned Income Taxes	0.95%	0.00%	13,683,182	12,999,023
6152 Occupation Taxes - Millage	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,515,847	1,364,262
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Millage	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 Local Enabling Taxes - Proportional Assessments (Act 511)			<u>15,199,029</u>	<u>14,363,285</u>

Total Act 511, Current Taxes

Act 511 Tax Limit --->	<u>2,964,283,200</u>	X	<u>12</u>	<u>35,571,398</u>
	Market Value		Mills	(511 Limit)

<u>ITEM</u>	<u>AMOUNTS</u>	
1000 Instruction		
1100 Regular Instruction Programs - E/S	39,915,501	
1200 Special Instruction Programs - E/S	10,076,054	
1300 Vocational Education Programs	833,049	
1400 Other Instructional Programs - E/S	1,237,131	
1600 Adult Education Programs	0	
1700 Community / Junior College Education Programs	1,207,340	
1800 Instructional Programs for Pre-Kindergarten	0	
Total 1000 Instruction	53,269,075	
2000 Support Services		
2100 Support Services - Pupil Personnel	2,538,909	
2200 Support Services - Instructional Staff	1,630,665	
2300 Support Services - Administration	5,628,096	
2400 Support Services - Pupil Health	1,212,022	
2500 Support Services - Business	1,568,222	
2600 Operation & Maintenance of Plant Services	7,371,345	
2700 Student Transportation Services	3,353,187	
2800 Support Services - Central	1,969,261	
2900 Other Support Services	92,700	
Total 2000 Support Services	25,364,407	
3000 Operation of Noninstructional Services		
3100 Food Services	0	
3200 Student Activities	1,002,248	
3300 Community Services	106,337	
3400 Scholarships and Awards	0	
Total 3000 Operation of Noninstructional Services	1,108,585	
4000 Facilities Acquisition, Construction and Improvemt Services		
4000 Facilities Acquisition, Construction and Improvemt Services	146,025	
Total 4000 Facilities Acquisition, Construction and Improvemt	146,025	
Total Estimated Expenditures		79,888,092
5000 Other Financing Uses		
5100 Debt Service	6,571,322	
5200 Fund Transfers	478,551	
5300 Transfers to Component Units	0	
5900 Budgetary Reserve	300,000	
Total Other Financing Uses		7,349,873
Total Estimated Expenditures and Other Financing Uses		87,237,965
Appropriation of Prior Year Encumbrances		0
Total Appropriations		87,237,965
Ending Unreserved Fund Balance		2,404,517
Total Appropriations and Ending Fund Balances		89,642,482

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Instruction Programs - E/S	
100	Personnel Services-Salaries	27,617,978
200	Personnel Services-Employee Benefits	9,101,252
300	Purchased Professional & Technical Services	41,272
400	Purchased Property Services	41,322
500	Other Purchased Services	1,311,673
600	Supplies	1,496,934
700	Property	205,416
800	Other Objects	99,654
	Total Regular Instruction Programs - E/S	39,915,501
1200	Special Instruction Programs - E/S	
100	Personnel Services-Salaries	6,525,694
200	Personnel Services-Employee Benefits	2,154,156
300	Purchased Professional & Technical Services	674,955
400	Purchased Property Services	12,500
500	Other Purchased Services	635,898
600	Supplies	66,801
700	Property	6,050
800	Other Objects	0
	Total Special Instruction Programs - E/S	10,076,054
1300	Vocational 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	833,049
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education Programs	833,049
1400	Other Instructional Programs - E/S	
100	Personnel Services-Salaries	892,875
200	Personnel Services-Employee Benefits	186,134
300	Purchased Professional & Technical Services	93,500
400	Purchased Property Services	30,000
500	Other Purchased Services	0
600	Supplies	34,622
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - E/S	1,237,131

<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	Community / Junior College Education Programs	
500	Other Purchased Services	1,207,340
600	Supplies	0
	Total Community / Junior College Education Programs	1,207,340
1800	Instructional Programs for 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 Instructional Programs for Pre-Kindergarten	0
	Total Instruction	53,269,075
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,843,326
200	Personnel Services-Employee Benefits	563,037
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	800
500	Other Purchased Services	10,200
600	Supplies	78,620
700	Property	42,926
800	Other Objects	0
	Total Support Services - Pupil Personnel	2,538,909

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	867,858
200	Personnel Services-Employee Benefits	272,415
300	Purchased Professional & Technical Services	22,525
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	374,664
700	Property	77,203
800	Other Objects	16,000
	Total Support Services - Instructional Staff	1,630,665
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,359,524
200	Personnel Services-Employee Benefits	1,224,883
300	Purchased Professional & Technical Services	576,470
400	Purchased Property Services	99,598
500	Other Purchased Services	100,225
600	Supplies	245,291
700	Property	22,105
800	Other Objects	0
	Total Support Services - Administration	5,628,096
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	820,226
200	Personnel Services-Employee Benefits	274,737
300	Purchased Professional & Technical Services	60,200
400	Purchased Property Services	0
500	Other Purchased Services	5,911
600	Supplies	36,489
700	Property	14,459
800	Other Objects	0
	Total Support Services - Pupil Health	1,212,022
2500	Support Services - Business	
100	Personnel Services-Salaries	767,799
200	Personnel Services-Employee Benefits	295,944
300	Purchased Professional & Technical Services	95,370
400	Purchased Property Services	175,949
500	Other Purchased Services	55,000
600	Supplies	172,360
700	Property	5,800
800	Other Objects	0
	Total Support Services - Business	1,568,222

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,744,457
200	Personnel Services-Employee Benefits	1,118,025
300	Purchased Professional & Technical Services	1,400
400	Purchased Property Services	1,530,770
500	Other Purchased Services	440,538
600	Supplies	1,295,368
700	Property	240,787
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	7,371,345
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,669,725
200	Personnel Services-Employee Benefits	509,026
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	85,000
500	Other Purchased Services	511,530
600	Supplies	561,935
700	Property	15,971
800	Other Objects	0
	Total Student Transportation Services	3,353,187
2800	Support Services - Central	
100	Personnel Services-Salaries	772,433
200	Personnel Services-Employee Benefits	251,723
300	Purchased Professional & Technical Services	209,330
400	Purchased Property Services	195,195
500	Other Purchased Services	14,326
600	Supplies	180,829
700	Property	339,585
800	Other Objects	5,840
	Total Support Services - Central	1,969,261
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	92,700
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	92,700

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
Total Support Services		25,364,407
3000	OPERATION OF NONINSTRUCTIONAL 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	747,730
200	Personnel Services-Employee Benefits	110,634
300	Purchased Professional & Technical Services	61,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	48,059
700	Property	16,700
800	Other Objects	17,625
	Total Student Activities	1,002,248
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	106,337
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	106,337

<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 Noninstructional Services	1,108,585
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMT SE	
4000	Facilities Acquisition, Construction and Improvemt 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	146,025
	Total Facilities Acquisition, Construction and Improvemt Services	146,025
5000	OTHER FINANCING USES	
5100	Debt Service	
800	Other Objects	1,631,321
900	Other Financing Uses	4,940,001
	Total Debt Service	6,571,322
5200	Fund Transfers	
900	Other Financing Uses	478,551
	Total Fund Transfers	478,551
5300	Transfers to Component Units	
900	Other Financing Uses	0
	Total Transfers to Component Units	0
5900	Budgetary Reserve	
800	Other Objects	300,000
	Total Budgetary Reserve	300,000
	Total Other Financing Uses	7,349,873
TOTAL EXPENDITURES		87,237,965

	<u>06/30/2007 Estimate</u>	<u>06/30/2008 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	2,105,974	1,052,987
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	4,000,000	3,500,000
Athletic Fund	5,215	3,575
Other Special Revenue Funds	0	0
Capital Project Fund	3,559,152	2,758,965
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	38,145	35,264
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	9,708,486	7,350,791
<u>LONG-TERM INVESTMENTS</u>		
General Fund	3,300,000	3,300,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	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	3,300,000	3,300,000
TOTAL CASH AND INVESTMENTS	13,008,486	10,650,791

	<u>06/30/2007 Estimate</u>	<u>06/30/2008 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Accumulated Compensated Absences	1,831,000	1,923,000
Bonds Payable	49,805,000	44,865,000
Lease-Purchase Obligations	0	0
Authority Lease Obligations	0	0
Other Long-Term Liabilities	0	0
Extended Term Financing Agreements Payable	0	0
TOTAL LONG-TERM INDEBTEDNESS	51,636,000	46,788,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>51,636,000</u>	<u>46,788,000</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation: <i>In addition to the real estate tax levy, the fund balance has historically been used to balance the general fund budget.</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance	2,404,517
	Explanation: <i>Provides an alternate to increasing the real estate tax levy.</i>	
	Ending Fund Balance - Unreserved	2,404,517
5900	Budgetary Reserve	300,000
	Explanation: <i>Unknown factors such as an increase in student enrollment requiring the hiring of additional personnel, emergency purchases of materials, supplies and unforeseen property damage due to inclement weather.</i>	
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	2,704,517
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