

LEA Name: Shanksville-Stonycreek SD

Class: 4

AUN Number: 108567404

County: Somerset


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:


President of the Board - Original Signature Required

7/16/08
Date


Secretary of the Board - Original Signature Required

7/16/2008
Date


Chief School Administrator - Original Signature Required

7/16/08
Date

SIDNEY CLARK
Contact Person

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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

| <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 | 2,369,568 | |
| 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 | | 2,369,568 |
| Estimated Revenues And Other Financing Sources | | |
| 6000 Revenue from Local Sources | 2,987,881 | |
| 7000 Revenue from State Sources | 2,447,852 | |
| 8000 Revenue from Federal Sources | 178,815 | |
| 9000 Other Financing Sources | 0 | |
| Total Estimated Revenues And Other Financing Sources | | 5,614,548 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | | 7,984,116 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|--|------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 2,369,881 |
| 6112 | Interim Real Estate Taxes | 25,000 |
| 6113 | Public Utility Realty Tax | 2,500 |
| 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 | 5,250 |
| 6130 | Taxpayer Relief Taxes - Proportional Assessments | 0 |
| 6140 | Current Act 511 Taxes - Flat Rate Assessments | 5,250 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 255,000 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 150,000 |
| 6500 | Earnings on Investments | 70,000 |
| 6700 | Revenues from Student Activities | 0 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 97,500 |
| 6910 | Rentals | 0 |
| 6920 | Contributions and Donations From Private Sources / Capital Contributions | 7,500 |
| 6940 | Tuition from Patrons | 0 |
| 6960 | Services Provided Other Local Governmental Units / LEAs | 0 |
| 6970 | Services Provided Other Funds | 0 |
| 6980 | Revenue From Community Service Activities | 0 |
| 6990 | Refunds and Other Miscellaneous Revenue | 0 |
| | REVENUE FROM LOCAL SOURCES | 2,987,881 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 1,478,050 |
| 7140 | Charter Schools | 6,695 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 0 |
| 7170 | School Improvement Grants | 0 |
| 7180 | Staff and Program Development | 0 |
| 7210 | Homebound Instruction | 0 |
| 7220 | Vocational Education | 0 |
| 7230 | Alternative Education | 0 |
| 7240 | Driver Education - Student | 1,030 |
| 7250 | Migratory Children | 0 |
| 7260 | Workforce Investment Act | 0 |
| 7271 | Special Education Funding for School Aged Pupils | 233,810 |
| 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) | 185,400 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 122,570 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 8,549 |
| 7340 | State Property Tax Reduction Allocation | 173,000 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 2,047 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 50,871 |
| 7502 | Dual Enrollment Grants | 20,000 |
| 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 | 91,670 |
| 7820 | State Share of Retirement Contributions | 74,160 |
| 7900 | Revenue for Technology | 0 |
| REVENUE FROM STATE SOURCES | | 2,447,852 |

2008-2009 Final General Fund Budget (PDE-2028)

AUN: 108567404 Shanksville-Stonycreek SD

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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 FEDERAL SOURCES | | |
| 8110 | Payments for Federally Impacted Areas - P.L. 81-874 | 0 |
| 8190 | Other Unrestricted Grants-in-Aid Direct from Federal Government | 32,000 |
| 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 | 30,000 |
| 8512 | IDEA, Part B | 0 |
| 8513 | IDEA, Section 619 | 0 |
| 8514 | NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged | 95,000 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 20,955 |
| 8516 | NCLB, Title III - Language Instr. for LEP and Immgrant Students | 0 |
| 8517 | NCLB, Title IV - 21st Century Schools | 0 |
| 8518 | NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs | 0 |
| 8519 | NCLB, Title VI - Flexibility and Accountability | 860 |
| 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) | 0 |
| 8820 | Medical Assistance Reimbursements - Title 19 | 0 |
| REVENUE FROM FEDERAL SOURCES | | 178,815 |

| <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 | | 5,614,548 |

Index: 5.1%
Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$2,369,881
Approx. Dollar Value of Homestead Exclusions: + \$173,000
Approx. Tax Revenue for Tax Rate Calculation: \$2,542,881
Somerset

Total

| | | |
|--|---------------|---------------|
| 2007-08 Calculations | | |
| a. Assessed Value | \$89,579,248 | \$89,579,248 |
| b. Real Estate Mills | 30.7000 | |
| I. 2008-09 Calculations | | |
| c. 2006 STEB Market Value | \$230,015,800 | \$230,015,800 |
| d. Assessed Value | \$91,423,830 | \$91,423,830 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| Estimated Percent Collection | 90.60000% | |
| 2007-08 Calculations | | |
| f. 2007-08 Tax Levy | \$2,750,083 | \$2,750,083 |
| (a * b) | | |
| 2008-09 Calculations | | |
| II. g. Percent of Total Market Value | 100.000% | 100.000% |
| h. Rebalanced 2007-08 Tax Levy | \$2,750,083 | \$2,750,083 |
| (f Total * g) | | |
| i. Base Mills Subject to Index | 30.7000 | |
| (h / a * 1000) if no reassessment | | |
| (h / (d-e) * 1000) if reassessment | | |
| Calculation of Tax Rates and Levies Generated | | |
| j. Weighted Avg. Collection Percentage | | 90.60000% |
| k. Tax Levy Needed | \$2,806,712 | \$2,806,712 |
| (Approx. Revenue * g / j) | | |
| III. I. 2008-09 Real Estate Mills | 30.7000 | |
| (k / d * 1000) | | |
| m. Tax Levy Generated By Mills | \$2,806,712 | \$2,806,712 |
| (l / 1000 * d) | | |
| n. Tax Revenue Generated By Mills | \$2,542,881 | \$2,542,881 |
| (m * Est. Pct. Collection) | | |
| o. Tax Revenue minus Homestead Exclusion | | \$2,369,881 |
| (n - Homestead Dollar Value) | | |

Index: 5.1%
Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$2,369,881
Approx. Dollar Value of Homestead Exclusions: + \$173,000
Approx. Tax Revenue for Tax Rate Calculation: \$2,542,881
Somerset

Total

| | | | |
|-----------------------|--|-------------|-------------|
| Index Maximums | | | |
| IV. | p. Maximum Mills Based On Index ($i * (1 + \text{Index})$) | 32.2657 | |
| | 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) | \$2,949,854 | \$2,949,854 |
| | 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 |
| | | | |
| | | | |
| | | | |
| | | | |

CODE6111 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> |
|-----------------|--------------------------------------|-----------------------------------|--------------|-----------------|------------------------------|---|--------------------------------------|--------------------------|
| 56 | Somerset | 91,423,830 | 30.7000 | 2,806,712 | 90.60000% | 2,542,881 | | |
| | | 0 | | 0 | 0.00000% | 0 | | |
| | | 0 | | 0 | 0.00000% | 0 | | |
| | | 0 | | 0 | 0.00000% | 0 | | |
| Totals | | 91,423,830 | | 2,806,712 | | 2,542,881 | - 173,000 = | 2,369,881 |
| | | | | <u>Rate</u> | | | | <u>Estimated Revenue</u> |
| 6120 | <u>Per Capita Taxes, Section 679</u> | | | 5.00 | | | | 5,250 |

6140 Current Act 511 Taxes - Flat Rate Assessments

| | <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 | 5,250 | 5,250 |
| 6142 Occupation Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 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 | | | 5,250 | 5,250 |

6150 Current Act 511 Taxes - Proportional Assessments

| | <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% | 185,000 | 185,000 |
| 6152 Occupation Taxes - Proportional Rate | 0 | 0 | 0 | 0 |
| 6153 Real Estate Transfer Taxes | 0.50% | 0.00% | 70,000 | 70,000 |
| 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 | | | 255,000 | 255,000 |

Total Act 511, Current Taxes

| | | | | | |
|-------------------|-----|--------------|---|-------|-------------|
| Act 511 Tax Limit | --- | 230,015,800 | X | 12 | 2,760,190 |
| | | Market Value | | Mills | (511 Limit) |

260,250

| Tax Function | Description | Tax Rate Charged in: | | Percent Change in Rate | Less than or equal to Index (5.1%) | Additional Tax Rate Charged in: | | Percent Change in Rate | Less than or equal to Index (5.1%) |
|--------------|--|---------------------------|-----------|------------------------|------------------------------------|---------------------------------|-----------|------------------------|------------------------------------|
| | | 2007-2008 (Rebalanced) | 2008-2009 | | | 2007-2008 (Rebalanced) | 2008-2009 | | |
| 6111 | <u>Current Real Estate Taxes</u> | | | | | | | | |
| | Somerset County | 30.7000 | 30.7000 | 0.00% | Yes | | | | |
| 6120 | Per Capita Taxes, Section 679 | \$5.00 | \$5.00 | 0.00% | Yes | | | | |
| | <u>Act 1 EIT/PIT</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 | | | | | | | | |
| 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 | | | | | | | | |

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2008-2009 GENERAL FUND BUDGET**

Act 48 of 2003

(10/2004)

| | | |
|---------------------------|-------------|-----------|
| SCHOOL DISTRICT NAME | COUNTY NAME | AUN |
| Shanksville-Stonycreek SD | Somerset | 108567404 |

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 2008-2009 (compared to 2007-2008)? Yes ☐
No ☒

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

| | |
|--|----------------|
| Total Budgeted Expenditures | \$6,347,885.00 |
| Ending Unreserved Undesignated Fund Balance | \$1,636,231.00 |
| Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures | 25.8% |

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 |
|-----------------------------|------|

DUE DATE: AUGUST 15, 2008

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

| ITEM | | AMOUNTS | |
|------|--|------------------|------------------|
| 1000 | Instruction | | |
| 1100 | Regular Programs - Elementary/Secondary | 2,220,880 | |
| 1200 | Special Programs - Elementary/Secondary | 449,116 | |
| 1300 | Vocational Education | 280,000 | |
| 1400 | Other Instructional Programs - Elementary/Secondary | 207,600 | |
| 1600 | Adult Education Programs | 0 | |
| 1700 | Higher Education Programs | 20,000 | |
| 1800 | Pre-Kindergarten | 41,160 | |
| | Total 1000 Instruction | 3,218,756 | |
| 2000 | Support Services | | |
| 2100 | Support Services - Pupil Personnel | 207,592 | |
| 2200 | Support Services - Instructional Staff | 243,030 | |
| 2300 | Support Services - Administration | 521,773 | |
| 2400 | Support Services - Pupil Health | 74,609 | |
| 2500 | Support Services - Business | 173,100 | |
| 2600 | Operation & Maintenance of Plant Services | 502,170 | |
| 2700 | Student Transportation Services | 292,500 | |
| 2800 | Support Services - Central | 0 | |
| 2900 | Other Support Services | 5,000 | |
| | Total 2000 Support Services | 2,019,774 | |
| 3000 | Operation of Non-instructional Services | | |
| 3100 | Food Services | 0 | |
| 3200 | Student Activities | 92,155 | |
| 3300 | Community Services | 5,200 | |
| 3400 | Scholarships and Awards | 0 | |
| | Total 3000 Operation of Non-instructional Services | 97,355 | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | 20,000 | |
| | Total 4000 Facilities Acquisition, Construction and Improvement | 20,000 | |
| | Total Estimated Expenditures | 5,355,885 | |
| 5000 | Other Expenditures and Financing Uses | | |
| 5100 | Debt Service | 42,000 | |
| 5200 | Interfund Transfers - Out | 900,000 | |
| 5300 | Transfers Involving Component Units | 0 | |
| 5900 | Budgetary Reserve | 50,000 | |
| | Total Other Financing Uses | 992,000 | |
| | Total Estimated Expenditures and Other Financing Uses | | 6,347,885 |
| | Appropriation of Prior Year Encumbrances | | 0 |
| | Total Appropriations | | 6,347,885 |
| | Ending Unreserved Fund Balance | | 1,636,231 |
| | Total Appropriations and Ending Fund Balances | | 7,984,116 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|-------------------------|---|----------------|
| 1000 INSTRUCTION | | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 1,393,392 |
| 200 | Personnel Services-Employee Benefits | 662,888 |
| 300 | Purchased Professional & Technical Services | 1,000 |
| 400 | Purchased Property Services | 4,000 |
| 500 | Other Purchased Services | 53,000 |
| 600 | Supplies | 84,300 |
| 700 | Property | 15,000 |
| 800 | Other Objects | 7,300 |
| | Total Regular Programs - Elementary/Secondary | 2,220,880 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 184,988 |
| 200 | Personnel Services-Employee Benefits | 94,778 |
| 300 | Purchased Professional & Technical Services | 120,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 45,000 |
| 600 | Supplies | 3,200 |
| 700 | Property | 0 |
| 800 | Other Objects | 1,150 |
| | Total Special Programs - Elementary/Secondary | 449,116 |
| 1300 | Vocational Education | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 280,000 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | 280,000 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 125,000 |
| 200 | Personnel Services-Employee Benefits | 42,000 |
| 300 | Purchased Professional & Technical Services | 4,000 |
| 400 | Purchased Property Services | 600 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 36,000 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Instructional Programs - Elementary/Secondary | 207,600 |

| <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 | 20,000 | |
| 600 | Supplies | 0 | |
| | Total Higher Education Programs | 20,000 | |
| 1800 | Pre-Kindergarten | | |
| 100 | Personnel Services-Salaries | 28,060 | |
| 200 | Personnel Services-Employee Benefits | 12,000 | |
| 300 | Purchased Professional & Technical Services | 0 | |
| 400 | Purchased Property Services | 0 | |
| 500 | Other Purchased Services | 200 | |
| 600 | Supplies | 700 | |
| 700 | Property | 0 | |
| 800 | Other Objects | 200 | |
| | Total Pre-Kindergarten | 41,160 | |
| | Total Instruction | | 3,218,756 |
| 2000 | SUPPORT SERVICES | | |
| 2100 | Support Services - Pupil Personnel | | |
| 100 | Personnel Services-Salaries | 127,362 | |
| 200 | Personnel Services-Employee Benefits | 69,830 | |
| 300 | Purchased Professional & Technical Services | 300 | |
| 400 | Purchased Property Services | 0 | |
| 500 | Other Purchased Services | 3,100 | |
| 600 | Supplies | 6,000 | |
| 700 | Property | 1,000 | |
| 800 | Other Objects | 0 | |
| | Total Support Services - Pupil Personnel | 207,592 | |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 99,601 |
| 200 | Personnel Services-Employee Benefits | 37,179 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 17,500 |
| 500 | Other Purchased Services | 44,000 |
| 600 | Supplies | 32,000 |
| 700 | Property | 12,000 |
| 800 | Other Objects | 750 |
| | Total Support Services - Instructional Staff | 243,030 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 294,838 |
| 200 | Personnel Services-Employee Benefits | 142,035 |
| 300 | Purchased Professional & Technical Services | 22,000 |
| 400 | Purchased Property Services | 18,000 |
| 500 | Other Purchased Services | 18,000 |
| 600 | Supplies | 13,000 |
| 700 | Property | 1,000 |
| 800 | Other Objects | 12,900 |
| | Total Support Services - Administration | 521,773 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 48,000 |
| 200 | Personnel Services-Employee Benefits | 23,409 |
| 300 | Purchased Professional & Technical Services | 600 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 100 |
| 600 | Supplies | 2,500 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Support Services - Pupil Health | 74,609 |
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 73,500 |
| 200 | Personnel Services-Employee Benefits | 42,000 |
| 300 | Purchased Professional & Technical Services | 25,000 |
| 400 | Purchased Property Services | 600 |
| 500 | Other Purchased Services | 7,500 |
| 600 | Supplies | 5,000 |
| 700 | Property | 15,000 |
| 800 | Other Objects | 4,500 |
| | Total Support Services - Business | 173,100 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 139,050 |
| 200 | Personnel Services-Employee Benefits | 92,820 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 110,000 |
| 500 | Other Purchased Services | 39,300 |
| 600 | Supplies | 100,000 |
| 700 | Property | 17,500 |
| 800 | Other Objects | 3,500 |
| | Total Operation & Maintenance of Plant Services | 502,170 |
| 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 | 292,000 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 500 |
| | Total Student Transportation Services | 292,500 |
| 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 | 5,000 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 5,000 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|-------------------------------|--|------------------|
| Total Support Services | | 2,019,774 |
| 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 | 41,650 |
| 200 | Personnel Services-Employee Benefits | 5,655 |
| 300 | Purchased Professional & Technical Services | 2,150 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 12,000 |
| 600 | Supplies | 26,000 |
| 700 | Property | 0 |
| 800 | Other Objects | 4,700 |
| | Total Student Activities | 92,155 |
| 3300 | Community Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 4,500 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 200 |
| 700 | Property | 0 |
| 800 | Other Objects | 500 |
| | Total Community Services | 5,200 |

| <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 | | 97,355 |
| 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 | 20,000 | |
| | Total Facilities Acquisition, Construction and Improvement Services | | 20,000 |
| 5000 | OTHER EXPENDITURES AND FINANCING USES | | |
| 5100 | Debt Service | | |
| 800 | Other Objects | 42,000 | |
| 900 | Other Uses of Funds | 0 | |
| | Total Debt Service | 42,000 | |
| 5200 | Interfund Transfers - Out | | |
| 900 | Other Uses of Funds | 900,000 | |
| | Total Interfund Transfers - Out | 900,000 | |
| 5300 | Transfers Involving Component Units | | |
| 900 | Other Uses of Funds | 0 | |
| | Total Transfers Involving Component Units | 0 | |
| 5900 | Budgetary Reserve | | |
| 800 | Other Objects | 50,000 | |
| | Total Budgetary Reserve | 50,000 | |
| | Total Other Expenditures and Financing Uses | | 992,000 |
| | TOTAL EXPENDITURES | | 6,347,885 |

| | <u>06/30/2008 Estimate</u> | <u>06/30/2009 Projection</u> |
|---|----------------------------|------------------------------|
| <u>CASH AND SHORT-TERM INVESTMENTS</u> | | |
| General Fund | 2,369,568 | 1,740,358 |
| Special Revenue Funds: | | |
| Section 690 Capital Reserve Fund | 0 | 0 |
| Section 1431 Capital Reserve Fund | 172,000 | 178,000 |
| Athletic Fund | 8,000 | 8,000 |
| Other Special Revenue Funds | 0 | 0 |
| Capital Project Fund | 0 | 0 |
| Debt Service Fund | 0 | 0 |
| Enterprise Funds: | | |
| Cafeteria Fund | 53,000 | 47,000 |
| Other Enterprise Funds | 0 | 0 |
| Internal Service Fund | 0 | 0 |
| Trust Fund | 1,500 | 1,500 |
| Agency Fund | 23,000 | 23,000 |
| Total Cash and Short-Term Investments | 2,627,068 | 1,997,858 |
| <u>LONG-TERM INVESTMENTS</u> | | |
| 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 | 2,627,068 | 1,997,858 |

| | <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 | 6,000 | 6,000 |
| Bonds Payable | 480,000 | 500,000 |
| Accumulated Compensated Absences | 50,000 | 50,000 |
| Other Long-Term Liabilities | 0 | 0 |
| Lease-Purchase Obligations | 0 | 0 |
| TOTAL LONG-TERM INDEBTEDNESS | 536,000 | 556,000 |
| <u>SHORT-TERM PAYABLES</u> | | |
| Other Funds | 0 | 0 |
| General Fund | 0 | 0 |
| TOTAL SHORT-TERM PAYABLES | 0 | 0 |
| TOTAL INDEBTEDNESS | <u>536,000</u> | <u>556,000</u> |

| Account | Description | Amounts |
|---------|--|-----------|
| 0770 | Ending Fund Balance - Unreserved | |
| | Explanation: | |
| | <i>Remaining Balance</i> | |
| 0771 | Estimated Ending Unreserved Designated Fund Balance | 0 |
| 0772 | Estimated Ending Unreserved Undesignated Fund Balance | 1,636,231 |
| | Explanation: | |
| | <i>Remaining Balance</i> | |
| | Ending Fund Balance - Unreserved | 1,636,231 |
| 5900 | Budgetary Reserve | 50,000 |
| | Explanation: | |
| | <i>Funds for unexpected expenses</i> | |
| | TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE | 1,686,231 |
| 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.) | 178,000 |
| | Explanation: | |
| | <i>Two Capital Reserve Funds</i> | |