LEA Name: Boyertown Area SD | **Class:** 2 | **AUN Number:** 114060753 | **County:** Berks

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2010 - 06/30/2011

General Fund Budget Approval

Date of Adoption of the General Fund Budget: ~~2/9/2010~~ 6/22/2010

President of the Board - Original Signature Required	**Date** 6/22/10
Secretary of the Board - Original Signature Required	**Date** 6/22/10
Chief School Administrator - Original Signature Required	**Date** 6/22/10
Carol Pitts **Contact Person**	(610) 369-7409 **Telephone** **Extension**
cpitts@boyertownasd.org **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

6/22/2010 8:36:46 AM

	ITEM	AMOUNTS	
	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	6,900,000	
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		**6,900,000**
	Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	60,043,014	
7000	Revenue from State Sources	28,856,185	
8000	Revenue from Federal Sources	1,126,376	
9000	Other Financing Sources	350,000	
	Total Estimated Revenues And Other Financing Sources		**90,375,575**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**97,275,575**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	47,535,487	
6112	Interim Real Estate Taxes	402,356	
6113	Public Utility Realty Tax	72,000	
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	138,000	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	223,000	
6150	Current Act 511 Taxes - Proportional Assessments	6,500,000	
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,348,800	
6500	Earnings on Investments	600,000	
6700	Revenues from District Activities	0	
6800	Revenue from Intermediary Sources / Pass-Through Funds	2,547,106	
6910	Rentals	153,415	
6920	Contributions and Donations From Private Sources / Capital Contributions	14,500	
6940	Tuition from Patrons	234,000	
6960	Services Provided Other Local Governmental Units / LEAs	95,000	
6970	Services Provided Other Funds	0	
6980	Revenue From Community Service Activities	4,000	
6990	Refunds and Other Miscellaneous Revenue	175,350	
	REVENUE FROM LOCAL SOURCES		**60,043,014**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	14,514,906	
7140	Charter Schools	300,000	
7160	Tuition for Orphans and Children Placed in Private Homes	90,000	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	0	
7230	Alternative Education	0	
7240	Driver Education - Student	0	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	3,140,106	
7272	Early Intervention	0	
7280	Adult Literacy	0	
7291	Educational Assistance Program (Tutoring)	0	
7292	Pre-K Counts	0	
7299	Other Program Subsidies Not Listed in 7200 Series	0	
7310	Transportation (Regular and Additional)	2,700,000	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,829,516	
7330	Health Services (Medical, Dental, Nurse, Act 25)	135,000	
7340	State Property Tax Reduction Allocation	1,802,183	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	668,340	
7502	Dual Enrollment Grants	0	
7503	Project 720 / High School Reform	62,532	
7599	Other State Revenue Not Listed in the 7500 Series	6,508	
7810	State Share of Social Security and Medicare Taxes	1,769,530	
7820	State Share of Retirement Contributions	1,837,564	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**28,856,185**

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	396,331	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	179,495	
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	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	0	
8701	ARRA - IDEA, Part B	0	
8702	ARRA - IDEA, Section 619	0	
8703	ARRA - Title I, Part A & D	0	
8704	ARRA - Title I, School Improvement	0	
8705	ARRA - Title II, Part D Education Technology	0	
8706	ARRA - McKinney-Vento Homeless	0	
8707	ARRA - National School Lunch Program Equipment	0	
8708	ARRA - State Fiscal Stabilization Fund	0	
8721	ARRA - Head Start	0	
8731	ARRA - Build America Bonds	0	
8799	ARRA - Miscellaneous	0	
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	525,550	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	25,000	
	REVENUE FROM FEDERAL SOURCES		**1,126,376**

FUNCTION	DESCRIPTION	Amounts	
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	270,000	
9350	Enterprise Fund Transfers	80,000	
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	
9900	Other Financing Sources Not Listed in the 9000 Series	0	
	OTHER FINANCING SOURCES		**350,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			**90,375,575**

Index (current): 3.5%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$47,497,193**		
Amount of Tax Relief for Homestead Exclusions +	**$1,802,183**		
Approx. Tax Revenue for Tax Rate Calculation:	**$49,299,376**		

		Berks	Montgomery	Total
	2009-10 Calculations			
	a. Assessed Value	$1,081,803,900	$1,362,623,893	$2,444,427,793
	b. Real Estate Mills	20.0200	19.6600	
I.	**2010-11 Calculations**			
	c. 2008 STEB Market Value	$1,338,322,000	$1,655,118,200	$2,993,440,200
	d. Assessed Value	$1,094,137,900	$1,379,880,653	$2,474,018,553
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	Estimated Percent Collection	96.94900%	96.99910%	
	2009-10 Calculations			
	f. 2009-10 Tax Levy (a * b)	$21,657,714	$26,789,186	$48,446,900
	2010-11 Calculations			
II.	g. Percent of Total Market Value	44.70849%	55.29151%	100.00000%
	h. Rebalanced 2009-10 Tax Levy (f Total * g)	$21,659,877	$26,787,023	$48,446,900
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.0219	19.6600	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage			96.97670%
	k. Tax Levy Needed (Approx. Revenue * g / j)	$22,728,147	$28,108,164	$50,836,311
III.	**l. 2010-11 Real Estate Mills** (k / d * 1000)	**20.7700**	**20.3600**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$22,725,244	$28,094,370	$50,819,614
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$49,017,431
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$47,535,487

Index (current): 3.5%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$47,497,193**		
Amount of Tax Relief for Homestead Exclusions +	**$1,802,183**		
Approx. Tax Revenue for Tax Rate Calculation:	**$49,299,376**		

		Berks	**Montgomery**	**Total**
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	20.7226	20.3481	
	q. Mills In Excess of Index if (l > p), (l - p)	0.0474	0.0119	0.0593
	r. Maximum Tax Levy Based On Index (p / 1000) * d)	$22,673,382	$28,077,950	$50,751,332
	s. Millage Rate within Index? (If l > p Then No)	No	No	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	$51,862	$16,420	$68,282
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$50,280	$15,927	$66,207

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$7,201	$7,346	
	Number of Homestead/Farmstead Properties	5,462	6,454	11,916
	Median Assessed Value of Homestead Properties			$0

State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,802,183	Lowering RE Tax Rate	$0	$1,802,183
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				$1,802,183

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions	Percent Collected		Net Tax Revenue Generated By Mills
Berks	1,094,137,900	20.7700	22,725,244					96.94900%		
Montgomery	1,379,880,653	20.3600	28,094,370					96.99910%		
	0		0					0.00000%		
	0		0					0.00000%		
Totals:	2,474,018,553		50,819,614	-	1,802,183	=	49,017,431	96.97670%	=	47,535,487

Code		Rate	Estimated Revenue
6120	Per Capita Taxes, Section 679	5.00	138,000

Code	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	$5.00	$0.00	138,000	138,000
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	$5.00	$0.00	85,000	85,000
6144	Trailer Taxes	$0.00	$0.00	0	0
6145	Business Privilege Taxes - Flat Rate	$0.00	$0.00	0	0
6146	Mechanical Device Taxes - Flat Rate	$0.00	$0.00	0	0
6149	Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			223,000	223,000

Code	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.50%	0.00%	5,600,000	5,600,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	900,000	900,000
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			6,500,000	6,500,000
	Total Act 511, Current Taxes				**6,723,000**

Act 511 Tax Limit	--->	2,993,440,200	X	12	35,921,282
		Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2009-2010 (Rebalanced)	Tax Rate Charged in: 2010-2011	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2009-2010 (Rebalanced)	Additional Tax Rate Charged in: 2010-2011	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks County	20.0219	20.7700	3.74%	No	3.5%				
	Montgomery County	19.6600	20.3600	3.56%	No	3.5%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.5%				
	Act 1 EIT/PIT									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	Act 511 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511	$5.00	$5.00	0.00%	Yes	3.5%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	$5.00	$5.00	0.00%	Yes	3.5%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	Act 511 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
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 2010-2011 GENERAL FUND BUDGET

Act 48 of 2003

(10/2004)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Boyertown Area SD	Berks	114060753

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 2010-2011 (compared to 2009-2010)? Yes ☑ No ☐

If yes, complete additional information below. Use figures from th 2010-2011 General Fund Budget.

Total Budgeted Expenditures	$90,375,575.00
Ending Unreserved Undesignated Fund Balance	$4,900,000.00
Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted	5.5%

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

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

SIGNATURE OF SUPERINTENDENT	DATE
	6/22/10

DUE DATE: AUGUST 15, 2010

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

6/22/2010 8:35:55 AM

		ITEM	AMOUNTS			
1000		Instruction				
	1100	Regular Programs - Elementary/Secondary	38,063,553			
	1200	Special Programs - Elementary/Secondary	12,274,922			
	1300	Vocational Education	1,661,781			
	1400	Other Instructional Programs - Elementary/Secondary	548,690			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	14,252			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**52,563,198**			
2000		Support Services				
	2100	Support Services - Pupil Personnel	2,504,103			
	2200	Support Services - Instructional Staff	4,536,020			
	2300	Support Services - Administration	5,541,784			
	2400	Support Services - Pupil Health	906,122			
	2500	Support Services - Business	1,035,300			
	2600	Operation & Maintenance of Plant Services	7,498,694			
	2700	Student Transportation Services	5,455,818			
	2800	Support Services - Central	1,213,342			
	2900	Other Support Services	95,000			
	Total 2000 Support Services		**28,786,183**			
3000		Operation of Non-instructional Services				
	3100	Food Services	0			
	3200	Student Activities	1,100,497			
	3300	Community Services	30,518			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**1,131,015**			
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			**82,480,396**		
5000		Other Expenditures and Financing Uses				
	5100	Debt Service	6,645,179			
	5200	Interfund Transfers - Out	1,000,000			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	250,000			
	Total Other Financing Uses			**7,895,179**		
	Total Estimated Expenditures and Other Financing Uses				**90,375,575**	
	Appropriation of Prior Year Encumbrances				**0**	
	Total Appropriations					**90,375,575**
	Ending Unreserved Fund Balance					**6,900,000**

ITEM	AMOUNTS
Total Appropriations and Ending Fund Balances	97,275,575

Function-Object		Description	Amounts
1000		**INSTRUCTION**	
1100		Regular Programs - Elementary/Secondary	
	100	Personnel Services-Salaries	26,732,700
	200	Personnel Services-Employee Benefits	9,490,875
	300	Purchased Professional & Technical Services	33,500
	400	Purchased Property Services	206,640
	500	Other Purchased Services	866,978
	600	Supplies	684,833
	700	Property	44,127
	800	Other Objects	3,900
		Total Regular Programs - Elementary/Secondary	38,063,553
1200		Special Programs - Elementary/Secondary	
	100	Personnel Services-Salaries	6,760,268
	200	Personnel Services-Employee Benefits	2,036,003
	300	Purchased Professional & Technical Services	402,930
	400	Purchased Property Services	9,100
	500	Other Purchased Services	2,293,080
	600	Supplies	306,575
	700	Property	465,766
	800	Other Objects	1,200
		Total Special Programs - Elementary/Secondary	12,274,922
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	1,661,781
	600	Supplies	0
	700	Property	0
	800	Other Objects	0
		Total Vocational Education	1,661,781
1400		Other Instructional Programs - Elementary/Secondary	
	100	Personnel Services-Salaries	160,431
	200	Personnel Services-Employee Benefits	34,109
	300	Purchased Professional & Technical Services	44,500
	400	Purchased Property Services	0
	500	Other Purchased Services	308,400
	600	Supplies	1,250
	700	Property	0
	800	Other Objects	0
		Total Other Instructional Programs - Elementary/Secondary	548,690

Function-Object		Description	Amounts	
1500		Nonpublic School 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 Nonpublic School Programs	0	
1600		Adult Education Programs		
	100	Personnel Services-Salaries	3,500	
	200	Personnel Services-Employee Benefits	582	
	300	Purchased Professional & Technical Services	7,000	
	400	Purchased Property Services	0	
	500	Other Purchased Services	2,900	
	600	Supplies	270	
	700	Property	0	
	800	Other Objects	0	
		Total Adult Education Programs	14,252	
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				**52,563,198**

Function-Object			Description	Amounts
2000			**SUPPORT SERVICES**	
	2100		Support Services - Pupil Personnel	
		100	Personnel Services-Salaries	1,876,514
		200	Personnel Services-Employee Benefits	569,944
		300	Purchased Professional & Technical Services	20,650
		400	Purchased Property Services	2,700
		500	Other Purchased Services	6,750
		600	Supplies	26,345
		700	Property	500
		800	Other Objects	700
			Total Support Services - Pupil Personnel	2,504,103
	2200		Support Services - Instructional Staff	
		100	Personnel Services-Salaries	2,595,394
		200	Personnel Services-Employee Benefits	858,103
		300	Purchased Professional & Technical Services	27,500
		400	Purchased Property Services	10,250
		500	Other Purchased Services	56,350
		600	Supplies	912,204
		700	Property	75,000
		800	Other Objects	1,219
			Total Support Services - Instructional Staff	4,536,020
	2300		Support Services - Administration	
		100	Personnel Services-Salaries	3,706,673
		200	Personnel Services-Employee Benefits	1,090,351
		300	Purchased Professional & Technical Services	447,700
		400	Purchased Property Services	13,375
		500	Other Purchased Services	169,435
		600	Supplies	79,150
		700	Property	4,700
		800	Other Objects	30,400
			Total Support Services - Administration	5,541,784
	2400		Support Services - Pupil Health	
		100	Personnel Services-Salaries	710,647
		200	Personnel Services-Employee Benefits	170,850
		300	Purchased Professional & Technical Services	5,075
		400	Purchased Property Services	1,250
		500	Other Purchased Services	1,250
		600	Supplies	12,050
		700	Property	5,000
		800	Other Objects	0
			Total Support Services - Pupil Health	906,122

Function-Object		Description	Amounts
2500		Support Services - Business	
	100	Personnel Services-Salaries	595,938
	200	Personnel Services-Employee Benefits	230,162
	300	Purchased Professional & Technical Services	14,000
	400	Purchased Property Services	45,500
	500	Other Purchased Services	100,600
	600	Supplies	31,100
	700	Property	5,000
	800	Other Objects	13,000
		Total Support Services - Business	1,035,300
2600		Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	3,194,837
	200	Personnel Services-Employee Benefits	1,358,707
	300	Purchased Professional & Technical Services	2,500
	400	Purchased Property Services	438,700
	500	Other Purchased Services	129,650
	600	Supplies	2,265,700
	700	Property	106,500
	800	Other Objects	2,100
		Total Operation & Maintenance of Plant Services	7,498,694
2700		Student Transportation Services	
	100	Personnel Services-Salaries	107,978
	200	Personnel Services-Employee Benefits	36,399
	300	Purchased Professional & Technical Services	0
	400	Purchased Property Services	9,150
	500	Other Purchased Services	5,267,591
	600	Supplies	6,300
	700	Property	28,150
	800	Other Objects	250
		Total Student Transportation Services	5,455,818
2800		Support Services - Central	
	100	Personnel Services-Salaries	442,660
	200	Personnel Services-Employee Benefits	177,212
	300	Purchased Professional & Technical Services	39,220
	400	Purchased Property Services	40,000
	500	Other Purchased Services	166,350
	600	Supplies	326,900
	700	Property	20,000
	800	Other Objects	1,000
		Total Support Services - Central	1,213,342

Function-Object			Description	Amounts	
	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	95,000	
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	0	
			Total Other Support Services	95,000	
	Total Support Services				**28,786,183**
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	707,937	
		200	Personnel Services-Employee Benefits	120,285	
		300	Purchased Professional & Technical Services	21,500	
		400	Purchased Property Services	34,250	
		500	Other Purchased Services	84,425	
		600	Supplies	71,100	
		700	Property	54,000	
		800	Other Objects	7,000	
			Total Student Activities	1,100,497	

Function-Object			Description	Amounts	
	3300		Community Services		
		100	Personnel Services-Salaries	15,700	
		200	Personnel Services-Employee Benefits	718	
		300	Purchased Professional & Technical Services	7,200	
		400	Purchased Property Services	0	
		500	Other Purchased Services	0	
		600	Supplies	6,900	
		700	Property	0	
		800	Other Objects	0	
			Total Community Services	30,518	
	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				**1,131,015**
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	2,408,400	
		900	Other Uses of Funds	4,236,779	
			Total Debt Service	6,645,179	
	5200		Interfund Transfers - Out		
		900	Other Uses of Funds	1,000,000	
			Total Interfund Transfers - Out	1,000,000	

Function-Object	Description	Amounts		
5300	Transfers Involving Component Units			
900	Other Uses of Funds	0		
	Total Transfers Involving Component Units	0		
5900	Budgetary Reserve			
800	Other Objects	250,000		
	Total Budgetary Reserve	250,000		
	Total Other Expenditures and Financing Uses		**7,895,179**	
TOTAL EXPENDITURES				**90,375,575**

	06/30/2010 Estimate	06/30/2011 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	9,500,000	9,500,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	5,000	5,000
Other Special Revenue Funds	0	0
Capital Project Fund	3,850,000	3,850,000
Debt Service Fund	4,725,000	4,775,000
Enterprise Funds:		
Cafeteria Fund	25,000	25,000
Other Enterprise Funds	0	0
Internal Service Fund	216,000	366,000
Trust Fund	60,000	60,000
Agency Fund	450,000	450,000
Total Cash and Short-Term Investments	**18,831,000**	**19,031,000**
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	150,000	150,000
Debt Service Fund	3,700,000	3,700,000
Enterprise Funds:		
Cafeteria Fund	0	0
Other Enterprise Funds	0	0
Internal Service Fund	1,500,000	1,400,000
Trust Fund	8,000	8,000
Agency Fund	0	0
Total Long-Term Investments	**5,358,000**	**5,258,000**
TOTAL CASH AND INVESTMENTS	**24,189,000**	**24,289,000**

	06/30/2010 Estimate	06/30/2011 Projection
LONG-TERM INDEBTEDNESS		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	47,745,000	43,385,000
Accumulated Compensated Absences	180,000	190,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	47,925,000	43,575,000
SHORT-TERM PAYABLES		
Other Funds	500,000	500,000
General Fund	9,600,000	9,800,000
TOTAL SHORT-TERM PAYABLES	10,100,000	10,300,000
TOTAL INDEBTEDNESS	**58,025,000**	**53,875,000**

Account	Description	Amounts	
0770	**Ending Fund Balance - Unreserved** Explanation: *Fund Balance required to meet one month's operating expenses.*		
0771	Estimated Ending Unreserved Designated Fund Balance Explanation: *Amount estimated to be reserved by the School Board of Directors for the purpose of funding PSERS increases.*	2,000,000	
0772	Estimated Ending Unreserved Undesignated Fund Balance Explanation: *Fund Balance required to meet one month's operating expenses.*	4,900,000	
	Ending Fund Balance - Unreserved		**6,900,000**
5900	**Budgetary Reserve** Explanation: *Estimated amount for unforeseen expenditures or emergencies plus ARRA Funds not currently identified to specific expenditures.*		**250,000**
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE		**7,150,000**
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**