

LEA Name: Pocono Mountain SD

Class: 2

AUN Number: 120455403

County: Monroe

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2009 - 06/30/2010

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/24/2009



President of the Board - Original Signature Required

07/01/09

Date



Secretary of the Board - Original Signature Required

07/01/09

Date



Chief School Administrator - Original Signature Required

07/01/09

Date

JOSEPH P. COLOZZA, CPA

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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	0
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	0
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	134,355,356
7000 Revenue from State Sources	49,717,696
8000 Revenue from Federal Sources	5,901,948
9000 Other Financing Sources	75,000
Total Estimated Revenues And Other Financing Sources	190,050,000
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 190,050,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	112,358,794
6112	Interim Real Estate Taxes	700,000
6113	Public Utility Realty Tax	150,500
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	65,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	5,525,130
6400	Delinquencies on Taxes Levied / Assessed by LEA	10,002,794
6500	Earnings on Investments	1,210,981
6700	Revenues from Student Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	4,126,367
6910	Rentals	65,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	50,000
6960	Services Provided Other Local Governmental Units / LEAs	5,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	95,790
	REVENUE FROM LOCAL SOURCES	134,355,356

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	21,978,871
7140	Charter Schools	2,082,097
7160	Tuition for Orphans and Children Placed in Private Homes	550,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	5,000
7220	Vocational Education	0
7230	Alternative Education	125,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	4,931,654
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	100,000
7310	Transportation (Regular and Additional)	5,250,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,500,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	250,000
7340	State Property Tax Reduction Allocation	6,197,574
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	5,000
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	152,000
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	3,440,650
7820	State Share of Retirement Contributions	2,149,850
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		49,717,696

<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	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	2,498,333
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	430,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	125,000
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	14,000
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	170,000
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A	1,252,815
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	44,300
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	1,167,500
8810	Medical Assistance Reimbursements (ACCESS)	200,000
8820	Medical Assistance Reimbursements - Title 19	0
REVENUE FROM FEDERAL SOURCES		5,901,948

<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	75,000
9710	Transfers from Component Units	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	75,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		190,050,000

Index (current): 5.5%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$112,358,794
Amount of Tax Relief from State/Local Sources: +	<u>\$6,197,574</u>
Approx. Tax Revenue for Tax Rate Calculation:	\$118,556,368

Monroe

Total

2008-09 Calculations		
a. Assessed Value	\$967,754,080	\$967,754,080
b. Real Estate Mills	129.7500	
I. 2009-10 Calculations		
c. 2007 STEB Market Valu	\$4,487,309,800	\$4,487,309,800
d. Assessed Value	\$982,000,090	\$982,000,090
e. Assessed Value of New Constr/ Renov	\$0	\$0
Estimated Percent Collection	90.94500%	
2008-09 Calculations		
f. 2008-09 Tax Levy	\$125,566,092	\$125,566,092
(a * b)		
2009-10 Calculations		
II. g. Percent of Total Market Value	100.000%	100.000%
h. Rebalanced 2008-09 Tax Levy	\$125,566,092	\$125,566,092
(f Total * g)		
i. Base Mills Subject to Index	129.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage		90.94500%
k. Tax Levy Needed	\$130,360,512	\$130,360,512
(Approx. Revenue * g / j)		
III. I. 2009-10 Real Estate Mills	132.7500	
(k / d * 1000)		
m. Tax Levy Generated By Mills	\$130,360,512	\$130,360,512
(l / 1000 * d)		
n. Tax Revenue Generated By Mills	\$118,556,368	\$118,556,368
(m * Est. Pct. Collection)		
o. Tax Revenue minus Amount of Tax Relief		\$112,358,794
(n - Amount of Tax Relief)		

Index (current): 5.5%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$112,358,794

Amount of Tax Relief from State/Local Sources: +

\$6,197,574

Approx. Tax Revenue for Tax Rate Calculation:

\$118,556,368

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	136.8862	
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	\$134,422,261	\$134,422,261
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$3,006	
Number of Homestead/Farmstead Properties	15,536	15,536
V. Median Assessed Value of Homestead Properties		\$23,090
Portion of Act 1 EIT Revenue Used for Tax Relief		\$0
State Property Tax Reduction Allocation		\$6,197,574
Amount of Tax Relief from State/Local Sources		<u>\$6,197,574</u>

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>Amount of Tax Relief</u>	<u>Estimated Revenue</u>
45	Monroe	982,000,090	132.7500	130,360,512	90.94500%	118,556,368		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
Totals		982,000,090		130,360,512		118,556,368	- 6,197,574	112,358,794

<u>Rate</u>	<u>Estimated Revenue</u>
0.00	0

6120 Per Capita Taxes, Section 679

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	\$0.00	\$0.00	0	0
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			0	0

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%	3,694,000	3,694,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,831,130	1,831,130
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			5,525,130	5,525,130

Total Act 511, Current Taxes

Act 511 Tax Limit	---	4,487,309,800	X	12	53,847,718
		Market Value		Mills	(511 Limit)

<u>ITEM</u>	<u>AMOUNTS</u>	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	73,573,600	
1200 Special Programs - Elementary/Secondary	21,393,969	
1300 Vocational Education	4,173,307	
1400 Other Instructional Programs - Elementary/Secondary	3,579,747	
1500 Nonpublic School Programs	0	
1600 Adult Education Programs	0	
1700 Higher Education Programs	152,000	
1800 Pre-Kindergarten	0	
Total 1000 Instruction	102,872,623	
2000 Support Services		
2100 Support Services - Pupil Personnel	6,840,841	
2200 Support Services - Instructional Staff	6,001,199	
2300 Support Services - Administration	13,930,131	
2400 Support Services - Pupil Health	1,791,650	
2500 Support Services - Business	1,348,192	
2600 Operation & Maintenance of Plant Services	17,808,928	
2700 Student Transportation Services	11,081,924	
2800 Support Services - Central	1,413,067	
2900 Other Support Services	75,862	
Total 2000 Support Services	60,291,794	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	2,808,853	
3300 Community Services	28,000	
3400 Scholarships and Awards	0	
Total 3000 Operation of Non-instructional Services	2,836,853	
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		166,001,270
5000 Other Expenditures and Financing Uses		
5100 Debt Service	22,336,313	
5200 Interfund Transfers - Out	60,000	
5300 Transfers Involving Component Units	0	
5900 Budgetary Reserve	1,652,417	
Total Other Financing Uses		24,048,730
Total Estimated Expenditures and Other Financing Uses		190,050,000
Appropriation of Prior Year Encumbrances		0
Total Appropriations		190,050,000
Ending Unreserved Fund Balance		0

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

190,050,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	44,505,904
200	Personnel Services-Employee Benefits	18,202,909
300	Purchased Professional & Technical Services	1,588,262
400	Purchased Property Services	16,923
500	Other Purchased Services	7,953,807
600	Supplies	1,198,771
700	Property	91,054
800	Other Objects	15,970
	Total Regular Programs - Elementary/Secondary	73,573,600
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,425,812
200	Personnel Services-Employee Benefits	4,264,157
300	Purchased Professional & Technical Services	4,748,000
400	Purchased Property Services	0
500	Other Purchased Services	1,021,000
600	Supplies	729,500
700	Property	202,500
800	Other Objects	3,000
	Total Special Programs - Elementary/Secondary	21,393,969
1300	Vocational Education	
100	Personnel Services-Salaries	1,030,178
200	Personnel Services-Employee Benefits	421,343
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,721,786
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	4,173,307
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,951,221
200	Personnel Services-Employee Benefits	798,049
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	784,795
600	Supplies	45,242
700	Property	0
800	Other Objects	440
	Total Other Instructional Programs - Elementary/Secondary	3,579,747

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
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	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	140,000
600	Supplies	12,000
	Total Higher Education Programs	152,000
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		102,872,623

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	4,635,213
200	Personnel Services-Employee Benefits	1,897,802
300	Purchased Professional & Technical Services	5,233
400	Purchased Property Services	0
500	Other Purchased Services	36,315
600	Supplies	56,271
700	Property	202,978
800	Other Objects	7,029
	Total Support Services - Pupil Personnel	6,840,841
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	3,396,263
200	Personnel Services-Employee Benefits	1,413,071
300	Purchased Professional & Technical Services	690,003
400	Purchased Property Services	0
500	Other Purchased Services	177,334
600	Supplies	275,478
700	Property	28,778
800	Other Objects	20,272
	Total Support Services - Instructional Staff	6,001,199
2300	Support Services - Administration	
100	Personnel Services-Salaries	6,411,262
200	Personnel Services-Employee Benefits	2,729,205
300	Purchased Professional & Technical Services	2,367,840
400	Purchased Property Services	4,644
500	Other Purchased Services	1,370,878
600	Supplies	234,715
700	Property	66,355
800	Other Objects	745,232
	Total Support Services - Administration	13,930,131
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,217,637
200	Personnel Services-Employee Benefits	498,013
300	Purchased Professional & Technical Services	26,000
400	Purchased Property Services	2,000
500	Other Purchased Services	8,000
600	Supplies	33,500
700	Property	4,500
800	Other Objects	2,000
	Total Support Services - Pupil Health	1,791,650

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	869,650
200	Personnel Services-Employee Benefits	381,687
300	Purchased Professional & Technical Services	27,278
400	Purchased Property Services	8,500
500	Other Purchased Services	29,500
600	Supplies	22,577
700	Property	2,500
800	Other Objects	6,500
	Total Support Services - Business	1,348,192
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,373,067
200	Personnel Services-Employee Benefits	2,622,589
300	Purchased Professional & Technical Services	629,500
400	Purchased Property Services	3,790,473
500	Other Purchased Services	765,504
600	Supplies	3,617,295
700	Property	1,500
800	Other Objects	9,000
	Total Operation & Maintenance of Plant Services	17,808,928
2700	Student Transportation Services	
100	Personnel Services-Salaries	5,534,081
200	Personnel Services-Employee Benefits	2,274,439
300	Purchased Professional & Technical Services	155,000
400	Purchased Property Services	0
500	Other Purchased Services	745,930
600	Supplies	2,367,974
700	Property	0
800	Other Objects	4,500
	Total Student Transportation Services	11,081,924
2800	Support Services - Central	
100	Personnel Services-Salaries	836,562
200	Personnel Services-Employee Benefits	366,155
300	Purchased Professional & Technical Services	83,500
400	Purchased Property Services	15,000
500	Other Purchased Services	77,600
600	Supplies	20,000
700	Property	5,000
800	Other Objects	9,250
	Total Support Services - Central	1,413,067

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
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	75,862
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	75,862
	Total Support Services	60,291,794
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	1,421,454
200	Personnel Services-Employee Benefits	581,375
300	Purchased Professional & Technical Services	173,725
400	Purchased Property Services	25,000
500	Other Purchased Services	278,000
600	Supplies	258,000
700	Property	57,500
800	Other Objects	13,799
	Total Student Activities	2,808,853

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	28,000
		28,000
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	2,836,853
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	10,412,006
900	Other Uses of Funds	11,924,307
	Total Debt Service	22,336,313
5200	Interfund Transfers - Out	
900	Other Uses of Funds	60,000
	Total Interfund Transfers - Out	60,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	1,652,417	
	Total Budgetary Reserve	1,652,417	
	Total Other Expenditures and Financing Uses	24,048,730	
TOTAL EXPENDITURES			190,050,000

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	4,500,000	4,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	40,000	41,500
Athletic Fund	5,000	5,000
Other Special Revenue Funds	0	0
Capital Project Fund	5,000,000	15,000,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	325,000	300,000
Other Enterprise Funds	0	0
Internal Service Fund	375,000	325,000
Trust Fund	285,000	287,500
Agency Fund	175,000	150,000
Total Cash and Short-Term Investments	10,705,000	20,109,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	2,500,000	2,500,000
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	2,500,000	2,750,000
Trust Fund	0	0
Agency Fund	0	0
Total Long-Term Investments	5,000,000	5,250,000
TOTAL CASH AND INVESTMENTS	15,705,000	25,359,000

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	2,780,000	2,520,000
Extended Term Financing Agreements Payable	0	0
Bonds Payable	242,325,000	234,265,000
Accumulated Compensated Absences	3,960,000	3,780,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	5,559,000	4,180,000
TOTAL LONG-TERM INDEBTEDNESS	254,624,000	244,745,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	0	0
General Fund	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>254,624,000</u>	<u>244,745,000</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance	0
	Ending Fund Balance - Unreserved	0
5900	Budgetary Reserve	1,652,417
	Explanation: AMOUNT UTILIZED FOR ANNUAL OPERATING CONTINGENCIES DUE TO THE UNCERTAINTY OF ENROLLMENT, CURRENT AND DELINQUENT REAL ESTATE TAX COLLECTIONS AND OTHER UNPREDICTIBLE EXPENDITURES THAT ARISE DURING THE COURSE OF THE FISCAL YEAR.	
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	1,652,417
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