

LEA Name: Baldwin-Whitehall SD

Class: 2

AUN Number: 103021102

County: Allegheny

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

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 6/18/2008

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

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Contact Person

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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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Reserve for Encumbrances - Start of Year	2,218,289
2 Estimated Unreserved Fund Balance - Start of Year	8,862,704
3	0
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>11,080,993</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	38,525,324
7000 Revenue from State Sources	18,925,726
8000 Revenue from Federal Sources	931,565
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>58,382,615</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>69,463,608</b>



<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	32,169,666
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	58,000
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	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	27,500
6150	Current Act 511 Taxes - Proportional Assessments	3,700,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,200,000
6500	Earnings on Investments	750,000
6700	Revenues from Student Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	457,158
6910	Rentals	150,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
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	13,000
<b>REVENUE FROM LOCAL SOURCES</b>		<b>38,525,324</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,661,061
7140	Charter Schools	99,228
7160	Tuition for Orphans and Children Placed in Private Homes	25,883
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	518
7220	Vocational Education	0
7230	Alternative Education	30,450
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	2,472,082
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)	1,418,055
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,463,025
7330	Health Services (Medical, Dental, Nurse, Act 25)	113,883
7340	State Property Tax Reduction Allocation	1,661,913
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	629,413
7502	Dual Enrollment Grants	17,473
7503	Project 720 / High School Reform	71,000
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	1,081,973
7820	State Share of Retirement Contributions	673,772
7900	Revenue for Technology	505,997
<b>REVENUE FROM STATE SOURCES</b>		<b>18,925,726</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	434,370
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	151,366
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	37,157
8517	NCLB, Title IV - 21st Century Schools	186,172
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	77,500
8810	Medical Assistance Reimbursements (ACCESS)	45,000
8820	Medical Assistance Reimbursements - Title 19	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>931,565</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>58,382,615</b>

Index: 5.5%  
 Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$32,169,666  
 Approx. Dollar Value of Homestead Exclusions: + \$1,661,913  
 Approx. Tax Revenue for Tax Rate Calculation: \$33,831,579  
 Allegheny

Total

2007-08 Calculations			
a.	Assessed Value	\$1,462,428,620	\$1,462,428,620
b.	Real Estate Mills	24.6100	
<b>I. 2008-09 Calculations</b>			
c.	2006 STEB Market Value	\$1,214,299,100	\$1,214,299,100
d.	Assessed Value	\$1,484,906,001	\$1,484,906,001
e.	Assessed Value of New Constr/ Renov	\$0	\$0
	Estimated Percent Collection	96.50000%	
<b>2007-08 Calculations</b>			
f.	2007-08 Tax Levy (a * b)	\$35,990,368	\$35,990,368
<b>2008-09 Calculations</b>			
g.	Percent of Total Market Value	100.000%	100.000%
h.	Rebalanced 2007-08 Tax Levy (f Total * g)	\$35,990,368	\$35,990,368
i.	Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	24.6100	
<b>Calculation of Tax Rates and Levies Generated</b>			
j.	Weighted Avg. Collection Percentage		96.50000%
k.	Tax Levy Needed (Approx. Revenue * g / j)	\$35,058,631	\$35,058,631
<b>III. I. 2008-09 Real Estate Mills 23.6100</b> (k / d * 1000)			
m.	Tax Levy Generated By Mills (l / 1000 * d)	\$35,058,631	\$35,058,631
n.	Tax Revenue Generated By Mills (m * Est. Pct. Collection)	\$33,831,579	\$33,831,579
o.	Tax Revenue minus Homestead Exclusion (n - Homestead Dollar Value)		\$32,169,666



Index: 5.5%  
 Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$32,169,666  
 Approx. Dollar Value of Homestead Exclusions: + \$1,661,913  
 Approx. Tax Revenue for Tax Rate Calculation: \$33,831,579  
 Allegheny

Total

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Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	25.9635	
	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	\$38,553,357	\$38,553,357
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

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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>
02	Allegheny	1,484,906,001	23.6100	35,058,631	96.50000%	33,831,579		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
<b>Totals</b>		<b>1,484,906,001</b>		<b>35,058,631</b>		<b>33,831,579</b>	<b>- 1,661,913</b>	<b>= 32,169,666</b>

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	0.00	0

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	\$5.00	\$0.00	5,500,000	27,500
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>5,500,000</b>	<b>27,500</b>

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%	65,000,000	3,250,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	9,000,000	450,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>74,000,000</b>	<b>3,700,000</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	1,214,299,100	X	12	14,571,589
		Market Value		Mills	(511 Limit)







<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	21,584,739	
	1200 Special Programs - Elementary/Secondary	5,305,209	
	1300 Vocational Education	2,050,053	
	1400 Other Instructional Programs - Elementary/Secondary	98,844	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	14,912	
	1800 Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>29,053,757</b>	
2000	Support Services		
	2100 Support Services - Pupil Personnel	1,507,759	
	2200 Support Services - Instructional Staff	1,180,559	
	2300 Support Services - Administration	3,087,577	
	2400 Support Services - Pupil Health	472,234	
	2500 Support Services - Business	1,257,644	
	2600 Operation & Maintenance of Plant Services	6,597,659	
	2700 Student Transportation Services	4,534,501	
	2800 Support Services - Central	598,020	
	2900 Other Support Services	53,000	
	<b>Total 2000 Support Services</b>	<b>19,288,953</b>	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	1,127,084	
	3300 Community Services	11,115	
	3400 Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,138,199</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
	4000 Facilities Acquisition, Construction and Improvement Services	268,754	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>268,754</b>	
	<b>Total Estimated Expenditures</b>		<b>49,749,663</b>
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	8,204,845	
	5200 Interfund Transfers - Out	428,107	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	0	
	<b>Total Other Financing Uses</b>		<b>8,632,952</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>58,382,615</b>
	<b>Appropriation of Prior Year Encumbrances</b>		<b>2,218,289</b>
	<b>Total Appropriations</b>		<b>60,600,904</b>
	<b>Ending Unreserved Fund Balance</b>		<b>8,862,704</b>
	<b>Total Appropriations and Ending Fund Balances</b>		<b>69,463,608</b>



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,602,535
200	Personnel Services-Employee Benefits	5,719,583
300	Purchased Professional & Technical Services	162,140
400	Purchased Property Services	79,855
500	Other Purchased Services	422,003
600	Supplies	659,664
700	Property	938,959
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	21,584,739
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,712,504
200	Personnel Services-Employee Benefits	1,041,171
300	Purchased Professional & Technical Services	691,000
400	Purchased Property Services	0
500	Other Purchased Services	811,064
600	Supplies	35,770
700	Property	6,200
800	Other Objects	7,500
	Total Special Programs - Elementary/Secondary	5,305,209
1300	Vocational Education	
100	Personnel Services-Salaries	1,051,276
200	Personnel Services-Employee Benefits	389,397
300	Purchased Professional & Technical Services	43,392
400	Purchased Property Services	2,686
500	Other Purchased Services	500,300
600	Supplies	62,372
700	Property	630
800	Other Objects	0
	Total Vocational Education	2,050,053
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	70,390
200	Personnel Services-Employee Benefits	9,709
300	Purchased Professional & Technical Services	5,920
400	Purchased Property Services	0
500	Other Purchased Services	5,210
600	Supplies	7,615
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	98,844



<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	13,152
600	Supplies	1,760
	Total Higher Education Programs	14,912
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
	<b>Total Instruction</b>	<b>29,053,757</b>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,105,646
200	Personnel Services-Employee Benefits	352,610
300	Purchased Professional & Technical Services	13,709
400	Purchased Property Services	2,372
500	Other Purchased Services	12,756
600	Supplies	16,671
700	Property	2,495
800	Other Objects	1,500
	Total Support Services - Pupil Personnel	1,507,759

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	799,913
200	Personnel Services-Employee Benefits	261,068
300	Purchased Professional & Technical Services	41,747
400	Purchased Property Services	5,094
500	Other Purchased Services	28,600
600	Supplies	41,787
700	Property	500
800	Other Objects	1,850
	Total Support Services - Instructional Staff	1,180,559
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,770,779
200	Personnel Services-Employee Benefits	639,022
300	Purchased Professional & Technical Services	403,745
400	Purchased Property Services	12,710
500	Other Purchased Services	154,072
600	Supplies	67,649
700	Property	2,950
800	Other Objects	36,650
	Total Support Services - Administration	3,087,577
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	321,657
200	Personnel Services-Employee Benefits	112,027
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,500
500	Other Purchased Services	500
600	Supplies	15,000
700	Property	21,500
800	Other Objects	50
	Total Support Services - Pupil Health	472,234
2500	Support Services - Business	
100	Personnel Services-Salaries	595,545
200	Personnel Services-Employee Benefits	221,128
300	Purchased Professional & Technical Services	147,209
400	Purchased Property Services	108,872
500	Other Purchased Services	49,300
600	Supplies	108,840
700	Property	9,000
800	Other Objects	17,750
	Total Support Services - Business	1,257,644

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,220,587
200	Personnel Services-Employee Benefits	810,643
300	Purchased Professional & Technical Services	545,434
400	Purchased Property Services	1,483,922
500	Other Purchased Services	338,323
600	Supplies	1,155,050
700	Property	35,000
800	Other Objects	8,700
	Total Operation & Maintenance of Plant Services	6,597,659
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,809,886
200	Personnel Services-Employee Benefits	596,735
300	Purchased Professional & Technical Services	23,309
400	Purchased Property Services	21,472
500	Other Purchased Services	169,823
600	Supplies	757,151
700	Property	130,500
800	Other Objects	25,625
	Total Student Transportation Services	4,534,501
2800	Support Services - Central	
100	Personnel Services-Salaries	330,288
200	Personnel Services-Employee Benefits	124,072
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	89,640
500	Other Purchased Services	14,420
600	Supplies	14,000
700	Property	20,000
800	Other Objects	600
	Total Support Services - Central	598,020
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	53,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	53,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>Total Support Services</b>		<b>19,288,953</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
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	865,042
200	Personnel Services-Employee Benefits	148,602
300	Purchased Professional & Technical Services	22,300
400	Purchased Property Services	700
500	Other Purchased Services	11,490
600	Supplies	21,700
700	Property	48,250
800	Other Objects	9,000
	Total Student Activities	1,127,084
3300	Community Services	
100	Personnel Services-Salaries	4,775
200	Personnel Services-Employee Benefits	708
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	4,632
700	Property	0
800	Other Objects	0
	Total Community Services	11,115

<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
	<b>Total Operation of Non-instructional Services</b>	<b>1,138,199</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	77,106
200	Personnel Services-Employee Benefits	15,784
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	175,864
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>268,754</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	4,204,594
900	Other Uses of Funds	4,000,251
	Total Debt Service	8,204,845
5200	Interfund Transfers - Out	
900	Other Uses of Funds	428,107
	Total Interfund Transfers - Out	428,107
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	0
	Total Budgetary Reserve	0
	<b>Total Other Expenditures and Financing Uses</b>	<b>8,632,952</b>
<b>TOTAL EXPENDITURES</b>		<b>58,382,615</b>

	<u>06/30/2008 Estimate</u>	<u>06/30/2009 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	13,326,136	7,154,221
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	629,856	779,856
Athletic Fund	7,273	8,500
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	100,898	75,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>14,064,163</b>	<b>8,017,577</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
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
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>14,064,163</b>	<b>8,017,577</b>



	<u>06/30/2008 Estimate</u>	<u>06/30/2009 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	87,797,570	83,809,319
Accumulated Compensated Absences	1,227,015	1,357,015
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	334,365	222,910
TOTAL LONG-TERM INDEBTEDNESS	89,358,950	85,389,244
<b><u>SHORT-TERM PAYABLES</u></b>		
Other Funds	0	0
General Fund	8,248,250	8,612,145
TOTAL SHORT-TERM PAYABLES	8,248,250	8,612,145
<b>TOTAL INDEBTEDNESS</b>	<b><u><u>97,607,200</u></u></b>	<b><u><u>94,001,389</u></u></b>





Account	Description	Amounts
<b>0770</b>	<b>Ending Fund Balance - Unreserved</b>	
	Explanation: <i>The district has designated 3,953,626 at 6/30/08. More detail is given in the 0771 comment.</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	3,953,626
	Explanation: <i>The following items have been designated by the board of directors on June 18, 2008: elementary language art ( \$43,626), financial/student software (\$300,000), post construction technology (\$471,000), recreation/athletic field improvements (\$2,460,000), and benefit stabilization due to est. future PSERS increase (\$679,000).</i>	
0772	Estimated Ending Unreserved Undesignated Fund Balance	4,909,078
	Explanation: <i>The unreserved undesignated fund balance has decreased due to designations made by the board of directors.</i>	
	<b>Ending Fund Balance - Unreserved</b>	<b>8,862,704</b>
<b>5900</b>	<b>Budgetary Reserve</b>	<b>0</b>
	<b>TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE</b>	<b>8,862,704</b>
<b>0799</b>	<b>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.)</b>	<b>0</b>





