

LEA Name: Baldwin-Whitehall SD

Class: 2

AUN Number: 103021102

County: Allegheny

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

Martin Michael Schmotzer  
President of the Board - Original Signature Required

June 25, 2009  
Date

Mary Ann Kraus  
Secretary of the Board - Original Signature Required

6-25-09  
Date

Lon Hill  
Chief School Administrator - Original Signature Required

6/25/09  
Date

Amy Tomczyk  
Contact Person

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Telephone Extension

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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	0
2 Estimated Unreserved Fund Balance - Start of Year	5,783,692
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>5,783,692</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	37,845,534
7000 Revenue from State Sources	18,958,994
8000 Revenue from Federal Sources	1,977,007
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>58,781,535</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>64,565,227</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	32,412,190
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	2,875,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,300,000
6500	Earnings on Investments	400,000
6700	Revenues from Student Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	587,768
6910	Rentals	150,000
6920	Contributions and Donations From Private Sources / Capital Contributions	20,000
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	15,076
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>37,845,534</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	9,250,362
7140	Charter Schools	94,270
7160	Tuition for Orphans and Children Placed in Private Homes	26,400
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	528
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	2,445,239
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)	1,446,416
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,517,717
7330	Health Services (Medical, Dental, Nurse, Act 25)	98,000
7340	State Property Tax Reduction Allocation	1,662,306
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	621,231
7502	Dual Enrollment Grants	14,237
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	1,078,804
7820	State Share of Retirement Contributions	673,034
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>18,958,994</b>

FUNCTION	DESCRIPTION	Amounts
<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. Achvmt. of the Disadvantaged	472,713
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	166,413
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	37,157
8517	NCLB, Title IV - 21st Century Schools	184,114
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	8,500
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	78,274
8701	ARRA - IDEA, Part B	499,503
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A	265,433
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	219,900
8810	Medical Assistance Reimbursements (ACCESS)	45,000
8820	Medical Assistance Reimbursements - Title 19	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>1,977,007</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	Safe 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
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>58,781,535</b>

Index (current): 5.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$32,412,190

Amount of Tax Relief from State/Local Sources: + \$1,662,306

Approx. Tax Revenue for Tax Rate Calculation: \$34,074,496

		Total
<b>2008-09 Calculations</b>		
a. Assessed Value	\$1,484,906,001	\$1,484,906,001
b. Real Estate Mills	23.6100	
<b>I. 2009-10 Calculations</b>		
c. 2007 STEB Market Value	\$1,216,621,200	\$1,216,621,200
d. Assessed Value	\$1,494,823,221	\$1,494,823,221
e. Assessed Value of New Constr/ Renov	\$0	\$0
Estimated Percent Collection	97.00000%	
<b>2008-09 Calculations</b>		
f. 2008-09 Tax Levy	\$35,058,631	\$35,058,631
(a * b)		
<b>2009-10 Calculations</b>		
g. Percent of Total Market Value	100.000%	100.000%
h. Rebalanced 2008-09 Tax Levy	\$35,058,631	\$35,058,631
(f Total * g)		
i. Base Mills Subject to Index	23.6100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage		97.00000%
k. Tax Levy Needed	\$35,128,346	\$35,128,346
(Approx. Revenue * g / j)		
<b>III. 2009-10 Real Estate Mills</b>		
l. 2009-10 Real Estate Mills	23.5000	
(k / d * 1000)		
m. Tax Levy Generated By Mills	\$35,128,346	\$35,128,346
(l / 1000 * d)		
n. Tax Revenue Generated By Mills	\$34,074,496	\$34,074,496
(m * Est. Pct. Collection)		
o. Tax Revenue minus Amount of Tax Relief		\$32,412,190
(n - Amount of Tax Relief)		

Index (current): 5.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$32,412,190

Amount of Tax Relief from State/Local Sources: + \$1,662,306

Approx. Tax Revenue for Tax Rate Calculation: \$34,074,496

Allegheny

Total

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Index Maximums			
p.	Maximum Mills Based On Index (i * (1 + Index))	24.8377	
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	\$37,127,971	\$37,127,971
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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Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$6,272	
	Number of Homestead/Farmstead Properties	11,277	11,277
V.	Median Assessed Value of Homestead Properties		\$91,300
	Portion of Act 1 EIT Revenue Used for Tax Relief		\$0
	State Property Tax Reduction Allocation		\$1,662,306
	Amount of Tax Relief from State/Local Sources		\$1,662,306



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>
02	Allegheny	1,494,823,221	23.5000	35,128,346	97.00000%	34,074,496		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
<b>Totals</b>		<b>1,494,823,221</b>		<b>35,128,346</b>		<b>34,074,496</b>	<b>1,662,306</b>	<b>32,412,190</b>
				<u>Rate</u>				<u>Estimated Revenue</u>
				0.00				0

6120 Per Capita Taxes, Section 679

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</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>

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.50%	0.00%	53,000,000	2,650,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	4,500,000	225,000
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>57,500,000</b>	<b>2,875,000</b>
<b>Total Act 511, Current Taxes</b>				<b>2,902,500</b>

Act 511 Tax Limit ---> 1,216,621,200 X 12 Mills 14,599,454 (511 Limit)



## CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2009-2010 GENERAL FUND BUDGET

Act 48 of 2003

(10/2004)

SCHOOL DISTRICT NAME Baldwin-Whitehall SD	COUNTY NAME Allegheny	AUN 103021102
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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 2009-2010 (compared to 2008-2009 )?    Yes      
No           

If yes, complete additional information below. Use figures from the 2009-2010 General Fund Budget.

Total Budgeted Expenditures	\$58,781,535.00
Ending Unreserved Undesignated Fund Balance	\$3,039,544.00
Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.2%

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

DUE DATE: AUGUST 15, 2009

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>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	21,758,248	
1200	Special Programs - Elementary/Secondary	5,518,843	
1300	Vocational Education	2,084,776	
1400	Other Instructional Programs - Elementary/Secondary	181,239	
1500	Nonpublic School Programs	15,050	
1600	Adult Education Programs	0	
1700	Higher Education Programs	14,237	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>29,572,393</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,277,028	
2200	Support Services - Instructional Staff	1,215,348	
2300	Support Services - Administration	3,198,474	
2400	Support Services - Pupil Health	472,071	
2500	Support Services - Business	1,218,512	
2600	Operation & Maintenance of Plant Services	6,732,352	
2700	Student Transportation Services	4,715,215	
2800	Support Services - Central	797,482	
2900	Other Support Services	53,000	
	<b>Total 2000 Support Services</b>	<b>19,679,482</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	978,751	
3300	Community Services	4,557	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-Instructional Services</b>	<b>983,308</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	170,115	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>170,115</b>	
	<b>Total Estimated Expenditures</b>		<b>50,405,298</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	8,021,093	
5200	Interfund Transfers - Out	314,843	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	40,301	
	<b>Total Other Financing Uses</b>		<b>8,376,237</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>58,781,535</b>
	Appropriation of Prior Year Encumbrances		0
	<b>Total Appropriations</b>		<b>58,781,535</b>
	Ending Unreserved Fund Balance		5,783,692

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

64,565,227

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,431,741
200	Personnel Services-Employee Benefits	5,572,764
300	Purchased Professional & Technical Services	236,614
400	Purchased Property Services	68,241
500	Other Purchased Services	504,259
600	Supplies	1,054,013
700	Property	890,616
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	21,758,248
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,691,712
200	Personnel Services-Employee Benefits	1,152,905
300	Purchased Professional & Technical Services	864,375
400	Purchased Property Services	756,914
500	Other Purchased Services	24,237
600	Supplies	21,200
700	Property	7,500
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	5,518,843
1300	Vocational Education	
100	Personnel Services-Salaries	1,082,966
200	Personnel Services-Employee Benefits	362,087
300	Purchased Professional & Technical Services	46,442
400	Purchased Property Services	2,686
500	Other Purchased Services	526,000
600	Supplies	63,816
700	Property	779
800	Other Objects	0
	Total Vocational Education	2,084,776
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	79,144
200	Personnel Services-Employee Benefits	11,021
300	Purchased Professional & Technical Services	55,000
400	Purchased Property Services	0
500	Other Purchased Services	2,000
600	Supplies	34,074
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	181,239

<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	15,050
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	15,050
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	14,237
600	Supplies	0
	Total Higher Education Programs	14,237
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>29,572,393</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	951,454
200	Personnel Services-Employee Benefits	303,615
300	Purchased Professional & Technical Services	10,884
400	Purchased Property Services	2,372
500	Other Purchased Services	900
600	Supplies	7,253
700	Property	0
800	Other Objects	550
	Total Support Services - Pupil Personnel	1,277,028
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	811,163
200	Personnel Services-Employee Benefits	268,280
300	Purchased Professional & Technical Services	53,182
400	Purchased Property Services	5,094
500	Other Purchased Services	17,575
600	Supplies	56,704
700	Property	900
800	Other Objects	2,450
	Total Support Services - Instructional Staff	1,215,348
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,837,506
200	Personnel Services-Employee Benefits	664,034
300	Purchased Professional & Technical Services	412,151
400	Purchased Property Services	12,718
500	Other Purchased Services	165,814
600	Supplies	64,126
700	Property	1,950
800	Other Objects	40,175
	Total Support Services - Administration	3,198,474
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	328,941
200	Personnel Services-Employee Benefits	122,230
300	Purchased Professional & Technical Services	3,450
400	Purchased Property Services	1,500
500	Other Purchased Services	500
600	Supplies	13,900
700	Property	1,500
800	Other Objects	50
	Total Support Services - Pupil Health	472,071



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	600,252
200	Personnel Services-Employee Benefits	201,268
300	Purchased Professional & Technical Services	123,684
400	Purchased Property Services	108,872
500	Other Purchased Services	49,400
600	Supplies	107,040
700	Property	14,000
800	Other Objects	13,996
	Total Support Services - Business	1,218,512
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,295,224
200	Personnel Services-Employee Benefits	788,214
300	Purchased Professional & Technical Services	511,399
400	Purchased Property Services	1,527,721
500	Other Purchased Services	330,655
600	Supplies	1,175,439
700	Property	95,000
800	Other Objects	8,700
	Total Operation & Maintenance of Plant Services	6,732,352
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,837,753
200	Personnel Services-Employee Benefits	612,086
300	Purchased Professional & Technical Services	18,984
400	Purchased Property Services	14,372
500	Other Purchased Services	159,844
600	Supplies	511,650
700	Property	540,226
800	Other Objects	20,100
	Total Student Transportation Services	4,715,215
2800	Support Services - Central	
100	Personnel Services-Salaries	430,139
200	Personnel Services-Employee Benefits	194,508
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	82,335
500	Other Purchased Services	55,000
600	Supplies	4,500
700	Property	25,000
800	Other Objects	1,000
	Total Support Services - Central	797,482

<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	53,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	53,000	
	<b>Total Support Services</b>		<b>19,679,482</b>
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	807,831	
200	Personnel Services-Employee Benefits	148,320	
300	Purchased Professional & Technical Services	300	
400	Purchased Property Services	200	
500	Other Purchased Services	8,000	
600	Supplies	12,100	
700	Property	0	
800	Other Objects	2,000	
	Total Student Activities	978,751	

Function-Object	Description	Amounts
3300	Community Services	
100	Personnel Services-Salaries	4,000
200	Personnel Services-Employee Benefits	557
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	4,557
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>983,308</b>
4000	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	14,040
200	Personnel Services-Employee Benefits	1,955
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	154,120
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	170,115
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	3,944,093
900	Other Uses of Funds	4,077,000
	Total Debt Service	8,021,093
5200	Interfund Transfers - Out	
900	Other Uses of Funds	314,843
	Total Interfund Transfers - Out	314,843

<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	40,301	
	Total Budgetary Reserve	40,301	
	Total Other Expenditures and Financing Uses		8,376,237
<b>TOTAL EXPENDITURES</b>			<b>58,781,535</b>

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	10,578,600	10,283,763
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	817,776	937,776
Athletic Fund	6,000	5,500
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	100,000	115,000
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>11,502,376</b>	<b>11,342,039</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>11,502,376</b>	<b>11,342,039</b>

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	83,794,800	79,524,800
Accumulated Compensated Absences	1,064,828	1,128,718
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	211,401	88,506
TOTAL LONG-TERM INDEBTEDNESS	85,071,029	80,742,024
<u>SHORT-TERM PAYABLES</u>		
Other Funds	0	0
General Fund	8,612,145	9,000,000
TOTAL SHORT-TERM PAYABLES	8,612,145	9,000,000
TOTAL INDEBTEDNESS	<u>93,683,174</u>	<u>89,742,024</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved Explanation: <i>Ending fund balance due to unexpended accounts, under budgeted revenue and designations listed in 0771.</i>	
		2,744,148
0771	Estimated Ending Unreserved Designated Fund Balance Explanation: <i>Post construction technology, recreation and athletic field improvements, new software, benefit stabilization.</i>	
		3,039,544
0772	Estimated Ending Unreserved Undesignated Fund Balance Explanation: <i>Ending fund balance due to unexpended accounts, under budgeted revenue, benefit stabilization moved to designated, auditorium renovations.</i>	
		5,783,692
	Ending Fund Balance - Unreserved	5,783,692
		40,301
5900	Budgetary Reserve Explanation: <i>\$40,301 additional benefit stabilization for PSERS projected increase</i>	
		40,301
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	<u>5,823,993</u>
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