

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

PROPOSED VERSION

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 5/18/2009

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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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

ITEM	AMOUNTS
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	8,605,714
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	8,605,714
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	45,766,707
7000 Revenue from State Sources	14,823,006
8000 Revenue from Federal Sources	2,535,287
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	63,125,000
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	71,730,714

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	39,095,181
6112	Interim Real Estate Taxes	16,878
6113	Public Utility Realty Tax	62,000
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	0
6150	Current Act 511 Taxes - Proportional Assessments	4,598,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	910,000
6500	Earnings on Investments	350,000
6700	Revenues from Student Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	582,092
6910	Rentals	17,000
6920	Contributions and Donations From Private Sources / Capital Contributions	17,550
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	118,006
REVENUE FROM LOCAL SOURCES		45,766,707

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	7,332,711
7140	Charter Schools	250,000
7160	Tuition for Orphans and Children Placed in Private Homes	100,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	500
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	1,940,349
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)	1,190,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	448,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	93,000
7340	State Property Tax Reduction Allocation	1,458,759
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	0
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	1,241,677
7820	State Share of Retirement Contributions	768,010
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		14,823,006

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. Achvmt. of the Disadvantaged	602,211
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	170,432
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	12,000
8517	NCLB, Title IV - 21st Century-Schools	11,937
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	961,457
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A	357,550
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	13,400
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	356,300
8810	Medical Assistance Reimbursements (ACCESS)	50,000
8820	Medical Assistance Reimbursements - Title 19	0
REVENUE FROM FEDERAL SOURCES		2,535,287

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9710	Transfers from Component Units	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		
		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		63,125,000

Index (current): 4.8% Revenue
 Calculation Method: 2
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$39,112,060
 Amount of Tax Relief from State/Local Sources: + \$1,458,759
 Approx. Tax Revenue for Tax Rate Calculation: \$40,570,819
 Allegheny

	Total
I. 2008-09 Calculations	
a. Assessed Value	\$2,176,313,594
b. Real Estate Mills	19.4100
II. 2009-10 Calculations	
c. 2007 STEB Market Value	\$1,847,146,800
d. Assessed Value	\$2,176,387,788
e. Assessed Value of New Constr/ Renov	\$0
Estimated Percent Collection	96.000000%
2008-09 Calculations	
f. 2008-09 Tax Levy	\$42,242,247
(a * b)	
2009-10 Calculations	
g. Percent of Total Market Value	100.0000%
h. Rebalanced 2008-09 Tax Levy	\$42,242,247
(f Total * g)	
i. Base Mills Subject to Index	19.4100
(h / a * 1000) if no reassessment	
(h / (d-e) * 1000) if reassessment	
Calculation of Tax Rates and Levies Generated	
j. Weighted Avg. Collection Percentage	96.000000%
k. Tax Levy Needed	\$42,261,270
(Approx. Revenue * g / j)	
III. 2009-10 Real Estate Mills	19.4100
(k / d * 1000)	
m. Tax Levy Generated By Mills	\$42,243,687
(l / 1000 * d)	
n. Tax Revenue Generated By Mills	\$40,553,940
(m * Est. Pct. Collection)	
o. Tax Revenue minus Amount of Tax Relief	\$39,095,181
(n - Amount of Tax Relief)	

Index (current): 4.8%
 Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$39,112,060
 Amount of Tax Relief from State/Local Sources: + \$1,458,759
 Approx. Tax Revenue for Tax Rate Calculation: \$40,570,819
 Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	20.3416	
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	\$44,271,210	\$44,271,210
s. Millage Rate within Index? (If l > p Then No)	Yes	\$0
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	\$9,055
Number of Homestead/Farmstead Properties	8,309
V. Median Assessed Value of Homestead Properties	\$91,900
Portion of Act 1 EIT Revenue Used for Tax Relief	\$0
State Property Tax Reduction Allocation	\$1,458,759
Amount of Tax Relief from State/Local Sources	\$1,458,759

CODE	County #	County Name	Assessed Value	Mills	Taxable Value	Tax Levy	Percent Collected	Tax Revenue Generated By Mills	Amount of Tax Relief	Estimated Revenue
6111	02	Allegheny	2,176,387,788	19.4100	0	42,243,687	96.000000%	40,553,940		39,095,181
			0		0		0.000000%	0		
			0		0		0.000000%	0		
			0		0		0.000000%	0		
			2,176,387,788			42,243,687		40,553,940	1,458,759	39,095,181
6120	<u>Per Capita Taxes, Section 679</u>									
						Rate				Estimated Revenue
						0.00				0

CODE	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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

CODE	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Earned Income Taxes, Act 511	0.50%	0.00%	3,001,000	3,001,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	490,000	490,000
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	0.5	0	1,107,000	1,107,000
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			4,598,000	4,598,000
	Total Act 511, Current Taxes			12	22,165,762
	Act 511 Tax Limit	---	1,847,146,800 X	Mills	(511 Limit)

ITEM	AMOUNTS
1000	
Instruction	
1100 Regular Programs - Elementary/Secondary	26,622,542
1200 Special Programs - Elementary/Secondary	9,658,580
1300 Vocational Education	2,687,565
1400 Other Instructional Programs - Elementary/Secondary	448,728
1500 Nonpublic School Programs	10,342
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	39,427,757
2000 Support Services	
2100 Support Services - Pupil Personnel	1,813,633
2200 Support Services - Instructional Staff	1,388,953
2300 Support Services - Administration	3,654,573
2400 Support Services - Pupil Health	662,264
2500 Support Services - Business	793,215
2600 Operation & Maintenance of Plant Services	6,170,728
2700 Student Transportation Services	3,822,030
2800 Support Services - Central	462,500
2900 Other Support Services	141,600
Total 2000 Support Services	18,909,496
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	1,110,125
3300 Community Services	113,722
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	1,223,847
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	59,561,100
5000 Other Expenditures and Financing Uses	
5100 Debt Service	3,995,900
5200 Interfund Transfers - Out	2,300,000
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	0
Total Other Financing Uses	6,295,900
Total Estimated Expenditures and Other Financing Uses	65,857,000
Appropriation of Prior Year Encumbrances	0
Total Appropriations	65,857,000
Ending Unreserved Fund Balance	5,873,714

<u>ITEM</u>	<u>AMOUNTS</u>
Total Appropriations and Ending Fund Balances	71,730,714

Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	17,618,110
200	Personnel Services-Employee Benefits	6,341,255
300	Purchased Professional & Technical Services	168,634
400	Purchased Property Services	61,927
500	Other Purchased Services	691,786
600	Supplies	1,283,817
700	Property	409,235
800	Other Objects	47,778
	Total Regular Programs - Elementary/Secondary	26,622,542
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,793,605
200	Personnel Services-Employee Benefits	1,809,081
300	Purchased Professional & Technical Services	1,176,824
400	Purchased Property Services	0
500	Other Purchased Services	1,273,623
600	Supplies	300,537
700	Property	304,000
800	Other Objects	910
	Total Special Programs - Elementary/Secondary	9,658,580
1300	Vocational Education	
100	Personnel Services-Salaries	1,298,118
200	Personnel Services-Employee Benefits	442,475
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	3,950
500	Other Purchased Services	900,000
600	Supplies	41,323
700	Property	550
800	Other Objects	1,149
	Total Vocational Education	2,687,565
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	40,125
200	Personnel Services-Employee Benefits	3,418
300	Purchased Professional & Technical Services	103,185
400	Purchased Property Services	31,000
500	Other Purchased Services	266,000
600	Supplies	5,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	448,728

Function-Object	Description	Amounts
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	10,342
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	10,342
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	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	39,427,757

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,252,319
200	Personnel Services-Employee Benefits	399,266
300	Purchased Professional & Technical Services	109,800
400	Purchased Property Services	240
500	Other Purchased Services	3,600
600	Supplies	41,932
700	Property	0
800	Other Objects	6,476
	Total Support Services - Pupil Personnel	1,813,633
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	489,434
200	Personnel Services-Employee Benefits	161,663
300	Purchased Professional & Technical Services	225,300
400	Purchased Property Services	276,697
500	Other Purchased Services	47,000
600	Supplies	144,809
700	Property	34,821
800	Other Objects	9,229
	Total Support Services - Instructional Staff	1,388,953
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,342,972
200	Personnel Services-Employee Benefits	658,276
300	Purchased Professional & Technical Services	377,000
400	Purchased Property Services	1,500
500	Other Purchased Services	45,624
600	Supplies	142,869
700	Property	43,922
800	Other Objects	42,410
	Total Support Services - Administration	3,654,573
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	457,111
200	Personnel Services-Employee Benefits	181,864
300	Purchased Professional & Technical Services	16,500
400	Purchased Property Services	50
500	Other Purchased Services	0
600	Supplies	6,695
700	Property	0
800	Other Objects	44
	Total Support Services - Pupil Health	662,264

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	300,474
200	Personnel Services-Employee Benefits	103,014
300	Purchased Professional & Technical Services	51,000
400	Purchased Property Services	1,800
500	Other Purchased Services	237,000
600	Supplies	44,927
700	Property	0
800	Other Objects	55,000
	Total Support Services - Business	793,215
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,905,367
200	Personnel Services-Employee Benefits	1,089,161
300	Purchased Professional & Technical Services	43,500
400	Purchased Property Services	395,480
500	Other Purchased Services	114,700
600	Supplies	1,562,895
700	Property	44,625
800	Other Objects	15,000
	Total Operation & Maintenance of Plant Services	6,170,728
2700	Student Transportation Services	
100	Personnel Services-Salaries	81,298
200	Personnel Services-Employee Benefits	35,232
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	3,702,400
600	Supplies	2,600
700	Property	0
800	Other Objects	500
	Total Student Transportation Services	3,822,030
2800	Support Services - Central	
100	Personnel Services-Salaries	282,506
200	Personnel Services-Employee Benefits	100,600
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	4,000
500	Other Purchased Services	9,330
600	Supplies	15,000
700	Property	0
800	Other Objects	51,064
	Total Support Services - Central	462,500

<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	141,600
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	141,600
	Total Support Services	18,909,496
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	681,898
200	Personnel Services-Employee Benefits	66,214
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	15,000
500	Other Purchased Services	16,699
600	Supplies	323,264
700	Property	0
800	Other Objects	6,050
	Total Student Activities	1,110,125

Function-Object	Description	Amounts
3300	Community Services	
100	Personnel Services-Salaries	24,540
200	Personnel Services-Employee Benefits	18,682
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	12,000
600	Supplies	0
700	Property	0
800	Other Objects	58,500
	Total Community Services	113,722
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	1,223,847
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	2,679,450
900	Other Uses of Funds	1,316,450
	Total Debt Service	3,995,900
5200	Interfund Transfers - Out	
900	Other Uses of Funds	2,300,000
	Total Interfund Transfers - Out	2,300,000

<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	0
800	Other Objects	0
	Total Budgetary Reserve	0
	Total Other Expenditures and Financing Uses	6,295,900
	TOTAL EXPENDITURES	65,857,000

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
General Fund	9,000,000	6,268,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	90,000	15,000
Athletic Fund	45,000	40,000
Other Special Revenue Funds	0	0
Capital Project Fund	1,099,000	529,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	200,000	150,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	28,000	26,000
Agency Fund	15,000	10,000
Total Cash and Short-Term Investments	10,477,000	7,038,000

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	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	0	0
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	10,477,000	7,038,000

LONG-TERM INDEBTEDNESS

Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	55,580,000	54,265,000
Accumulated Compensated Absences	2,286,474	2,400,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	57,866,474	56,665,000

SHORT-TERM PAYABLES

Other Funds	0	0
General Fund	2,982,165	2,900,000
TOTAL SHORT-TERM PAYABLES	2,982,165	2,900,000
TOTAL INDEBTEDNESS	60,848,639	59,565,000

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation: The Gateway School District has projected a Proposed Final General Fund Budget with a 0.0 mill real estate tax increase and the usage of \$507,000 of the District's Fund Balance - Unreserved - Undesignated for the 2009-2010 fiscal year. In addition, \$225,000 will be transferred to the District's Capital Reserve Fund for the 2009-2010 fiscal year.	
0771	Estimated Ending Unreserved Designated Fund Balance	3,546,754
	Explanation: At the conclusion of the audit for the 2007-2008 school year, the Gateway School District was required to designate a portion of Unreserved Fund Balance - Undesignated to Unreserved Fund Balance - Designated for the purpose of paying for the construction and renovation of Moss Side Elementary School in the amount of \$2,000,000. This \$2,000,000 has also been budgeted to be transferred to the Capital Projects Fund in 2009-2010 to pay for the construction and renovation to Moss Side Elementary School.	
0772	Estimated Ending Unreserved Undesignated Fund Balance	2,326,960
	Explanation: The Gateway School District has projected a Proposed final General Fund Budget with a 0.0 mill real estate tax increase and the usage of \$507,000 of the District's Fund Balance - Unreserved - Undesignated for the 2009-2010 fiscal year. In addition, \$225,000 will be transferred to the District's Capital Reserve Fund for the 2009-2010 fiscal year.	
	Ending Fund Balance - Unreserved	5,873,714
5900	Budgetary Reserve	0
TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE		5,873,714

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