

Baldwin-Whitehall School District



**2008-2009
PROPOSED OPERATING BUDGET**

JUNE 18, 2008

Baldwin-Whitehall School District

Budget Review Committee 2008-09 Budget

Name	Address	Zip	Phone	Municipality
Mrs. Nancy Crowder	4823 Roberta Drive	15236	412-882-4808	Whitehall
Mr. Paul Hayhurst	1614 Hollyood Road	15227	412-882-0829	Baldwin
Mr. Bryan O'Black	528 Portia Drive	15236	412-653-7399	Baldwin
Mrs. Janice Pushak	4844 McAnnulty Road	15236	412-885-3114	Whitehall
Mr. Brian Rampolla	222 Southvue Drive	15236	412-473-6104	Whitehall



Baldwin-Whitehall School District

Business Manager

Memorandum

To: Board of Directors
From: Jennifer L. Pesanka
Subject: 2008/09 Budget Timeline (REVISED)
Date: March 20, 2008

Following is the timeline for the 2008/09 Preliminary Budget Process.

<u>Board Meeting</u>	<u>Items for Discussion</u>
March 19, 2008	Instructional Budget and Debt Service
April 2, 2008	Vendor Supply Bids
April 9, 2008	Vote on Vendor Supply Bids, Discuss Prelim. Personnel
April 16, 2008	Transportation, Technology, Capital Projects
May 1, 2008	Budget Review Committee Meeting with Administration
May 7, 2008	Special Education, Revenue
May 14, 2008	Present Final Draft & Make Available for Public Inspection
May 21, 2008	Public Hearing on 2008/09 Budget
June 4, 2008	Budget Review Committee & Advertise Intent to Adopt
June 18, 2008	Board Adopts on 2008/09 Final Budget

**Baldwin-Whitehall School District
Projected Enrollment
2008-2009 Proposed Budget**

Grade	MES		PES		WES		HMS		BHS		Total	
	07-08	08-09	07-08	08-09	07-08	08-09	07-08	08-09	07-08	08-09	07-08	08-09
K	190	190	118	118							308	308
1	165	190	99	118							264	308
2	148	165	106	98							254	263
3			111	107	162	149					273	256
4			116	111	161	162					277	273
5			125	115	165	162					290	277
6							338	289			338	289
7							320	340			320	340
8							337	320			337	320
9									371	339	371	339
10									378	371	378	371
11									375	377	375	377
12									403	373	403	373
Total	503	545	675	667	488	473	995	949	1,527	1,460	4,188	4,094

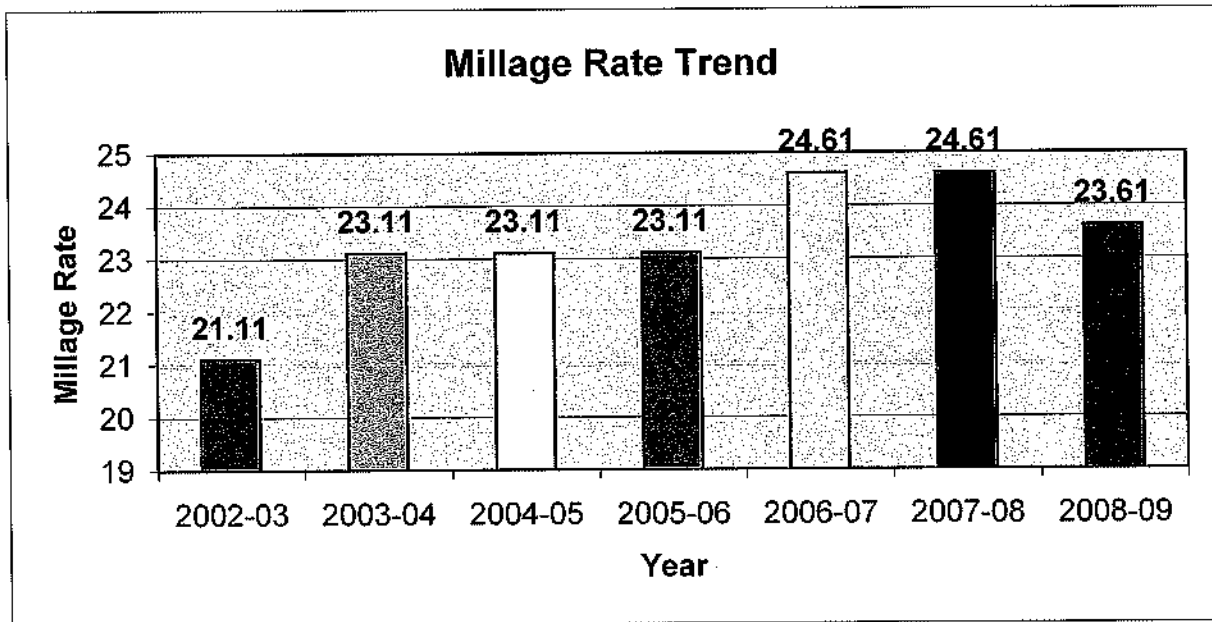
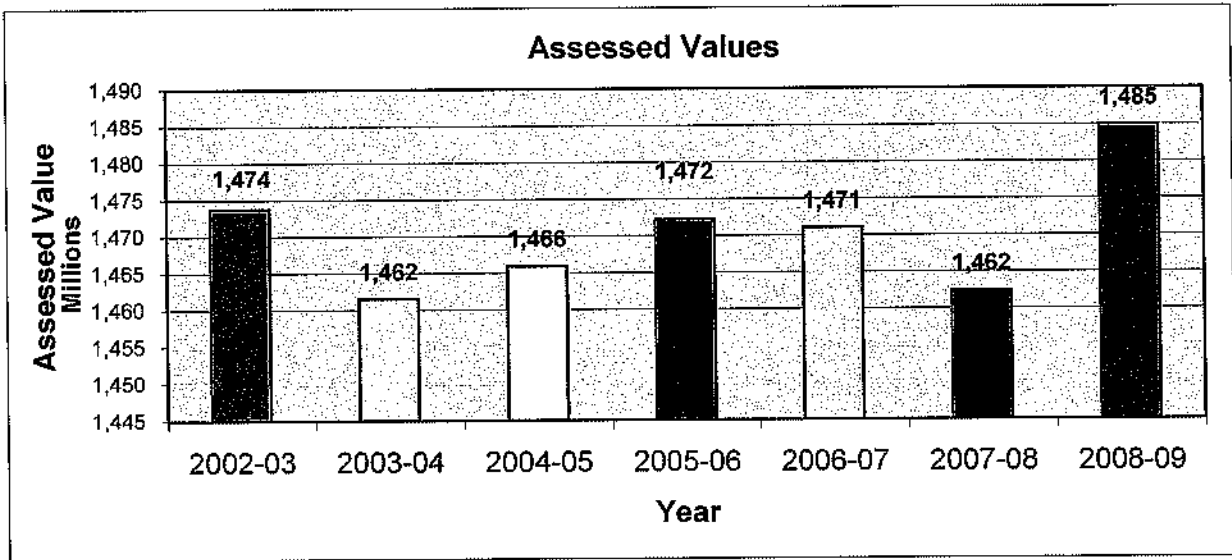
* Enrollment figures 2007-08 based upon June 6, 2008 data

BALDWIN-WHITEHALL SCHOOL DISTRICT

2008-2009 Personnel Needs

		Salaries/Benefits
Elementary		
	No Change	
Middle School		
	No Change	
High School		
	Add .5 Tech Ed (Video Production)	\$40,042.00
	Subtract 1.0 Guidance (by attrition)	-\$69,538.00
Pupil Services		
	Add 1.0 Gifted Coordinator @ BHS	\$66,105.00
	Subtract .5 ESL Coordinator	-\$53,521.00
	Subtract 2.5 Special Ed. Teachers	-\$165,263.00
	Subtract 3 Paraprofessionals	-\$102,780.00
Custodial/Maintenance		
	Add 3 (reinstated)	\$143,656.00
	Subtract 1.0 Assistant Facilities Manager	-\$67,750.00
Security		
	Subtract 3 @ Baldwin High School (contract)	-\$63,418.00
	TOTAL	-\$272,467.00

**Baldwin-Whitehall School District
Real Estate Assessed Values & Millage Trends**



• Administration is currently projecting that there will be a 1.00 millage decrease for 2008-09 year.

**Baldwin-Whitehall School District
2008/09 Preliminary Budget
Budgetary Changes From May 1, 2008 Version**

<u>Revenue Item Changes</u>	<u>Dollar Change</u>
RE Taxes - Collection Rate up to 96.5% & 0.5 mil decrease	(533,712)
Interest Income	(100,000)
<u>Expenditure Items Changed</u>	<u>Dollar Change</u>
Assistant Facilities Manager	(85,859)
BHS - Add 3 Custodians instead of 4	(53,378)
Head Custodians - Increase Responsibilities (\$0.25/hr)	18,109
ESL Coordinator - 0.5 Position	(53,521)
ESL Teacher - 0.5 Position	39,516
Capital Project - Whitehall Parking Lots	(235,000)
Capital Project - Stadium Field Lighting	(90,000)
PSERS - change rate from 7.13% to 4.76%	(713,500)
Transportation - Fuel	133,130
Instructional Supplies	6,136
<u>Areas Still Under Consideration</u>	<u>Dollar Amount</u>
Potential Elimination of BHS Bus Run	(32,840)
Special Education Student Placement - Tuition	undetermined

**Baldwin-Whitehall School District
2008/09 Preliminary Budget
Budgetary Changes From May 14, 2008 Version**

Revenue Item Changes	Dollar Change
RE Taxes - Collection Rate up to 96.5% & 1.0 mil decrease	(716,503)
Interest Income	150,000
TOTAL REVENUE CHANGES	(566,503)

Expense Item Changes	ASN	Account	Dollar Change
Two Grant Paraprofessionals	1100 Reg Instruction	100 Salaries	(41,365)
	1100 Reg Instruction	200 Benefits	(34,464)
Mon Valley Draft Budget	1200 Special Educ.	500 Other Services	(113,736)
Steel Center Draft Budget	1300 Vocational Educ.	300 Professional Srv	(42,962)
Social Worker	2100 Pupil Personnel	100 Salaries	48,381
	2100 Pupil Personnel	200 Benefits	13,424
Advertising Costs	2300 Administration	500 Other Services	(117,000)
Director of Operations	2600 Plant Services	100 Salaries	(90,000)
	2600 Plant Services	200 Benefits	(28,432)
	2500 Business	100 Salaries	90,000
	2500 Business	200 Benefits	28,432
Security - HMS	2600 Plant Services	300 Professional Srv	(21,140)
Health Insurance Correction	2600 Plant Services	200 Benefits	337,056
Transportation PT Employees	2700 Transportation	100 Salaries	(247,769)
	2700 Transportation	200 Benefits	(34,217)
Facilities PT Employees	2600 Plant Services	100 Salaries	(272,089)
	2600 Plant Services	200 Benefits	(37,575)
Bus/Van Drivers	3200 Student Activities	100 Salaries	100,000
	3200 Student Activities	200 Benefits	13,810
TOTAL EXPENDITURE CHANGES			(563,456)

Areas Still Under Consideration	Dollar Amount
Potential Elimination of BHS Bus Run	(32,840)
Special Education Student Placement - Tuition	undetermined

**Baldwin-Whitehall School District
2008/09 Preliminary Budget
Budgetary Changes From May 21, 2008 Version**

Expense Item Changes	ASN	Account	Dollar Change
Regular Instruction:			
Three retirements and replace with two lower step teacher			(195,371)
Change Literacy Coach from full time to half time			(25,536)
Reduce Reading Teacher at PES by one FTE			(50,849)
Change HMS Physical Education Teacher from full time to part time			(21,854)
Correction of Special Ed Charter School Tuition			(100,000)
Special Instruction - Correction of Special Ed Charter School Tuition			100,000
Salary Adjustments for Act 93 Administrators based on performance and county average			52,668
Utilization of grant funding for administrative salaries			(30,152)
Transportation:			
Eliminate one bus run at BHS			(32,000)
Fuel Management System			15,000
Bus Lease			(56,685)
Tax Collection Services - Adjustment for changes to bills due to homestead/gambling revenue			4,900
Risk Management Program/Insurance - adjust to quote from Henderson Brothers			(1,546)
Athletic Fund Transfer - adjust per proposed budget			9,521
TOTAL EXPENDITURE CHANGES			(331,904)

**Baldwin-Whitehall School District
2008/09 Preliminary Budget
Budgetary Changes From June 11, 2008 Version**

<u>Expense Item Changes</u>	<u>Dollar Change</u>
Salary Adjustments for Act 93 Administrators based on performance and county average	5,838
Salary Adjustments for overtime in Transportation Department	2,276
One retirement in regular education and replace with one lower step teacher	(45,868)
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TOTAL EXPENDITURE CHANGES	(37,754)

**Baldwin-Whitehall School District
2008/09 Proposed Budget
Budgetary Changes From June 13, 2008 Version**

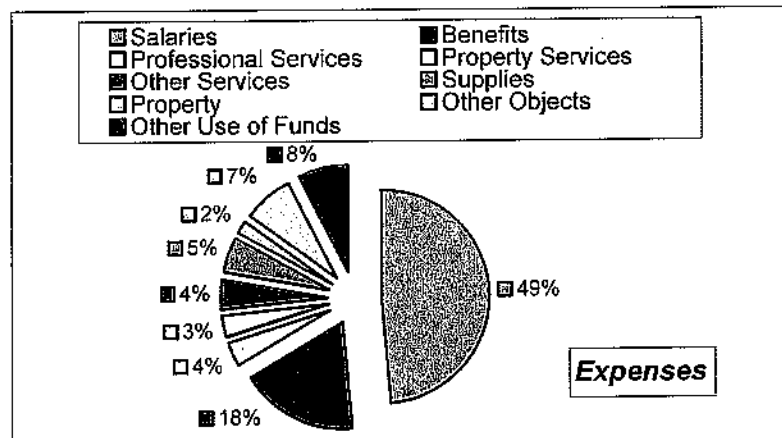
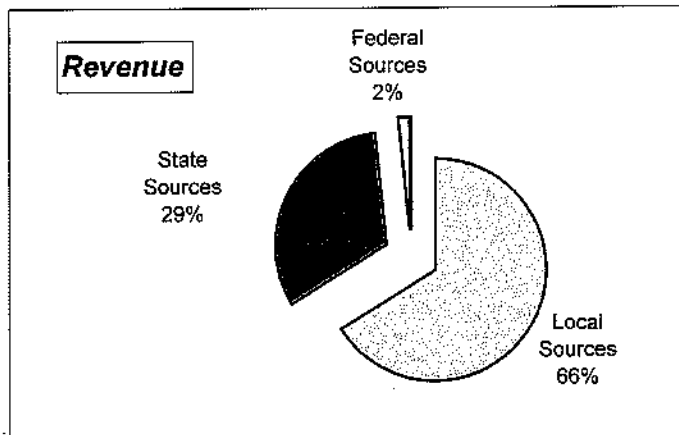
<u>Revenue Item Changes</u>	<u>Dollar Change</u>
State Sources - Social Security Payments	(43,498)
State Sources - Retirement Payments	(27,015)
TOTAL REVENUE CHANGES	(70,513)
<u>Expense Item Changes</u>	<u>Dollar Change</u>
Transportation - Salaries and Benefits	(335,740)
Transportation - Gasoline	3,988
Transportation - Bus Lease	(99,315)
Salary Adjustments for Director of Operations & HMS Principal	(24,552)
TOTAL EXPENDITURE CHANGES	(455,619)

**Baldwin-Whitehall School District
Proposed Budget
2008-2009**

	2005-06 Actual	2006-07 Actual	2007-08 Adopted	2008-09 Proposed	Increase/ (Decrease)	% Change
REVENUES						
6000 Local Sources	38,228,875	41,668,649	40,146,578	38,525,324	(1,621,254)	-4.04%
7000 State Sources	14,296,246	15,323,806	15,935,484	18,925,726	2,990,242	18.76%
8000 Federal Sources	1,343,730	782,044	732,935	931,565	198,630	27.10%
9000 Other Financing Sources	-	557,160	-	-	-	0.00%
TOTAL REVENUES	53,868,851	58,331,659	56,814,997	58,382,615	1,567,618	2.76%

EXPENDITURES						
100 Salaries	27,844,168	26,978,501	27,203,310	28,337,929	1,134,619	4.17%
200 Benefits	9,829,251	10,291,326	10,737,715	10,442,259	(295,456)	-2.75%
300 Professional Services	2,295,591	2,283,126	2,148,694	2,105,905	(42,789)	-1.99%
400 Property Services	1,643,452	1,432,654	1,772,055	1,984,687	212,632	12.00%
500 Other Services	2,535,267	2,258,690	2,295,131	2,584,013	288,882	12.59%
600 Supplies	2,420,722	2,237,780	2,622,749	2,969,661	346,912	13.23%
700 Property	840,440	1,120,945	581,856	1,215,984	634,128	108.98%
800 Other Objects	2,254,769	2,393,155	5,334,650	4,313,819	(1,020,831)	-19.14%
900 Other Use of Funds	3,758,275	4,075,068	4,118,837	4,428,358	309,521	7.51%
TOTAL EXPENDITURES	53,421,935	53,071,245	56,814,997	58,382,615	1,567,618	2.76%

Median Assessed Property Value	\$ 91,100
Millage 2008/09	23.61
Median Property Yearly Property Taxes	\$ 2,151



**BALDWIN-WHITEHALL SCHOOL DISTRICT
REVENUE BY SOURCE
PROPOSED BUDGET 2008-09**

FUNCTION	LOCAL SOURCES	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ADJUSTED BUDGET	2008-09 PROPOSED BUDGET	INCREASE/ (DECREASE)	% CHANGE
6111	REAL ESTATE TAXES	32,641,498	34,955,212	\$ 34,391,208	\$ 32,169,666	(2,221,542)	-6.46%
6113	PUBLIC UTILITY REALTY TAX	59,790	62,595	42,000	58,000	16,000	38.10%
6143	OCCUPATION TAXES	44,962	38,615	35,000	27,500	(7,500)	-21.43%
6151	EARN INCOME TAXES	3,124,674	3,216,266	3,100,000	3,250,000	150,000	4.84%
6153	REAL ESTATE TRANSFER TAX	460,182	526,727	350,000	450,000	100,000	28.57%
6411	DELINQUENT REAL ESTATE TAXES	1,244,303	1,208,002	900,000	1,200,000	300,000	33.33%
6510	INTEREST ON INVESTMENTS	533,619	833,840	675,000	750,000	75,000	11.11%
6740	REGISTRATION FEES	-	1,000	-	-	-	0.00%
6831	OTHER PA. PUBLIC SCH./ACCESS	720,246	561,028	45,000	45,000	-	0.00%
6832	OTHER PA. PUBLIC SCH./IDEA	-	-	487,785	412,158	(75,627)	-15.50%
6920	CONTRIBUTIONS	24,000	20,000	35,000	-	(35,000)	-100.00%
6910	RENTALS	78,167	213,325	100,000	150,000	50,000	50.00%
6960	OTHER LOCAL GOVT UNITS	-	16,742	-	-	-	0.00%
6990	MISCELLANEOUS	17,680	15,297	5,000	13,000	8,000	160.00%
6991	REFUND OF PRIOR YEAR EXPENSE	-	3,300	-	-	-	0.00%
TOTAL LOCAL SOURCES		\$ 38,949,121	\$ 41,668,649	\$ 40,165,993	\$ 38,525,324	\$ (1,640,669)	-4.08%

FUNCTION	STATE SOURCES	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ADJUSTED BUDGET	2008-09 PROPOSED BUDGET	INCREASE/ (DECREASE)	% CHANGE
7110	BASIC INSTRUCT. SUBSIDY	7,439,567	7,761,863	\$ 7,967,240	\$ 8,661,061	693,821	8.71%
7140	CHARTER SCHOOL	73,667	91,112	97,282	99,228	1,946	2.00%
7160	SECT.1305-06 COURT PLACED	53,003	69,908	25,375	25,883	508	2.00%
7210	HOMEBOUND INSTR.	1,807	548	508	518	10	1.97%
7220	VOCATIONAL EDUCATION	7	-	-	-	-	0.00%
7230	ALTERNATIVE ED - HIGH SCHOOL	39,863	15,150	30,450	30,450	-	0.00%
7271	SPECIAL ED.	2,301,441	2,359,492	2,415,234	2,472,082	56,848	2.35%
7310	TRANSPORTATION	1,252,770	1,367,473	1,390,250	1,418,055	27,805	2.00%
7320	RENTALS AND SINKING FUND	1,055,128	1,312,146	1,434,338	1,463,025	28,687	2.00%
7330	HEALTH SERVICES	108,508	103,288	111,650	113,883	2,233	2.00%
7340	STATE PROPERTY TAX REDUCTION	-	-	-	1,661,913	1,661,913	100.00%
7500	OTHER GRANT/PHEAA	8,159	-	10,150	-	(10,150)	-100.00%
7501	ACCOUNTABILITY GRANT	408,140	495,430	508,182	629,413	121,231	23.86%
7501	KINDERGARTEN ACCOUNTABILITY GRANT	-	-	121,231	-	(121,231)	-100.00%
7502	DUAL ENROLLMENT	-	23,875	39,340	17,473	(21,867)	-55.58%
7503	HIGH SCHOOL INITIATIVE	-	29,583	71,000	71,000	-	0.00%
7520	TECHNOLOGY GRANT	45,000	-	-	-	-	0.00%
7599	OTHER STATE REVENUE	-	37,518	50,000	-	(50,000)	-100.00%
7920	CLASSROOMS OF THE FUTURE	-	-	505,997	505,997	-	0.00%
7810	SOCIAL SECURITY PAYMENTS	1,050,521	853,042	1,079,616	1,081,973	2,357	0.22%
7820	RETIREMENT PAYMENTS	458,665	803,378	672,724	673,772	1,048	0.16%
TOTAL STATE SOURCES		\$ 14,296,246	\$ 15,323,806	\$ 16,530,567	\$ 18,925,726	\$ 2,395,159	14.49%

**BALDWIN-WHITEHALL SCHOOL DISTRICT
REVENUE BY SOURCE
PROPOSED BUDGET 2008-09**

FUNCTION	FEDERAL SOURCES	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ADJUSTED BUDGET	2008-09 PROPOSED BUDGET	INCREASE/ (DECREASE)	% CHANGE
8514	TITLE I	\$ 371,977	\$ 390,474	\$ 438,522	\$ 434,370	(4,152)	-0.95%
8515	TITLE II IMPROV TEACHER QUALITY	82,227	144,018	151,366	151,366	-	0.00%
8516	TITLE III LEP	37,800	32,067	37,157	37,157	-	0.00%
8517	21ST CENTURY COMMUNITY LEARNING	-	-	173,219	173,219	-	0.00%
8517	DRUG FREE	16,730	12,825	12,953	12,953	-	0.00%
8518	TITLE V	-	15,441	5,578	-	(5,578)	-100.00%
8690	REFUGEE GRANT	114,750	79,324	66,500	77,500	11,000	16.54%
8810	OTHER/IDEA-ACCESS	-	107,895	45,000	45,000	-	0.00%
TOTAL FEDERAL SOURCES		\$ 623,484	\$ 782,044	\$ 930,295	\$ 931,565	\$ 1,270	0.14%

FUNCTION	OTHER FINANCING SOURCES	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ADJUSTED BUDGET	2008-09 PROPOSED BUDGET	INCREASE/ (DECREASE)	% CHANGE
9200	PROCEEDS FROM CAPITAL LEASE	\$ -	\$ 557,160	\$ -	\$ -	-	0.00%
9990	INSURANCE RECOVERIES	-	-	190,091	-	(190,091)	-100.00%
TOTAL OTHER FINANCING SOURCES		\$ -	\$ 557,160	\$ 190,091	\$ -	(190,091)	-100.00%

TOTAL REVENUE		\$ 53,868,851	\$ 58,331,659	\$ 57,816,946	\$ 58,382,615	\$ 565,669	0.98%
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Baldwin-Whitehall School District
Summary of Expenditures by Function 2008-09

	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ADJUSTED BUDGET	2008-09 PROPOSED	INCREASE/ (DECREASE)	% CHANGE
Instructional Services						
1100 Regular Instruction	20,500,200	19,395,288	21,201,304	21,584,739	383,435	1.81%
1200 Special Instruction	5,540,286	5,448,369	5,289,605	5,305,209	15,604	0.29%
1300 Vocational Instruction	2,317,842	1,853,490	1,962,035	2,050,053	88,018	4.49%
1400 Other Instruction	317,189	429,608	105,299	98,844	(6,455)	-6.13%
1700 Higher Education	-	11,721	39,340	14,912	(24,428)	-62.09%
Total Instructional Services	28,675,517	27,138,476	28,597,583	29,053,757	456,174	1.60%
Support Services						
2100 Pupil Personnel	1,651,674	1,699,389	1,634,502	1,507,759	(126,743)	-7.75%
2200 Instructional Staff	955,418	964,290	1,131,974	1,180,559	48,585	4.29%
2300 Administration	3,137,466	3,082,101	3,016,862	3,087,577	70,715	2.34%
2400 Pupil Health	392,390	432,549	453,833	472,234	18,401	4.05%
2500 Business	1,018,192	1,229,979	1,118,178	1,257,644	139,466	12.47%
2600 Plant Services	5,754,581	5,615,984	6,001,160	6,597,659	596,499	9.94%
2700 Transportation	3,891,917	4,853,244	4,516,435	4,534,501	18,066	0.40%
2800 Central Services	324,634	357,271	598,392	598,020	(372)	-0.06%
2900 Other Support Services	52,834	51,307	55,000	53,000	(2,000)	-3.64%
Total Support Services	17,179,106	18,286,114	18,526,336	19,288,953	762,617	4.12%
Noninstructional Services						
3200 Student Activities	1,053,103	1,046,629	1,311,712	1,127,084	(184,628)	-14.08%
3300 Community Services	-	-	8,972	11,115	2,143	0.00%
Total Noninstructional Services	1,053,103	1,046,629	1,320,684	1,138,199	(182,485)	-13.82%
Facilities						
4600 Facilities	557,118	234,969	668,202	268,754	(399,448)	-59.78%
Total Facilities	557,118	234,969	668,202	268,754	(399,448)	-59.78%
Other Financing Uses						
5100 Debt Service/Other Uses	5,586,904	5,917,839	8,287,304	8,204,845	(82,459)	-1.00%
5200 Fund Transfers	359,630	442,786	416,837	428,107	11,270	2.70%
Total Other Financing Uses	5,956,534	6,360,625	8,704,141	8,632,952	(71,189)	-0.82%
Total Expenditures	53,421,378	53,066,813	57,816,946	58,382,615	565,669	0.98%

**Baldwin-Whitehall School District
Expenditures By Function 2008-09**

	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ADJUSTED	2008-09 PROPOSED	INCREASE/ (DECREASE)	% CHANGE
INSTRUCTIONAL SERVICES						
<i>1100 REGULAR INSTRUCTION</i>						
100 SALARIES	13,491,559	12,449,023	13,095,614	13,602,535	506,921	3.87%
200 BENEFITS	5,056,219	5,391,470	5,811,615	5,719,583	(92,032)	-1.58%
300 PROFESSIONAL SRV	96,208	98,015	170,241	162,140	(8,101)	-4.76%
400 PROPERTY SRV	133,662	114,925	90,851	79,855	(10,996)	-12.10%
500 OTHER SRV.	545,637	469,247	369,541	422,003	52,462	14.20%
600 SUPPLIES	775,807	506,525	786,087	659,664	(126,423)	-16.08%
700 PROPERTY	394,456	363,533	877,355	938,959	61,604	7.02%
800 OTHER OBJECTS	6,652	2,550	-	-	-	0.00%
TOTAL REGULAR INSTRUCTION	20,500,200	19,395,288	21,201,304	21,584,739	383,435	1.81%
<i>1200 SPECIAL INSTRUCTION</i>						
100 SALARIES	3,899,869	2,856,871	2,723,113	2,712,504	(10,609)	-0.39%
200 BENEFITS	183,105	1,203,906	1,264,050	1,041,171	(222,879)	-17.63%
300 PROFESSIONAL SRV	684,692	554,030	629,556	691,000	61,444	9.76%
500 OTHER SRV.	607,685	757,222	617,794	811,064	193,270	31.28%
600 SUPPLIES	152,078	64,459	47,592	35,770	(11,822)	-24.84%
700 PROPERTY	12,857	4,958	-	6,200	6,200	100.00%
800 OTHER OBJECTS	-	6,923	7,500	7,500	-	0.00%
TOTAL SPECIAL INSTRUCTION	5,540,286	5,448,369	5,289,605	5,305,209	15,604	0.29%
<i>1300 VOCATONAL INSTRUCTION</i>						
100 SALARIES	1,049,563	923,460	984,837	1,051,276	66,439	6.75%
200 BENEFITS	393,754	330,985	378,681	389,397	10,716	2.83%
300 PROFESSIONAL SRV	178,302	188,181	80,086	43,392	(36,694)	-45.82%
400 PROPERTY SRV	16,967	13,314	1,851	2,686	835	45.11%
500 OTHER SRV.	642,195	361,142	476,150	500,300	24,150	5.07%
600 SUPPLIES	34,671	36,408	40,430	62,372	21,942	54.27%
700 PROPERTY	2,390	-	-	630	630	100.00%
TOTAL VOCATIONAL INSTRUCTION	2,317,842	1,853,490	1,962,035	2,050,053	88,018	4.49%

	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ADJUSTED	2008-09 PROPOSED	INCREASE/ (DECREASE)	% CHANGE
1400 OTHER INSTRUCTION						
100 SALARIES	238,391	264,652	51,680	70,390	18,710	36.20%
200 BENEFITS	60,882	72,762	8,109	9,709	1,600	19.73%
300 PROFESSIONAL SRV	600	4,768	14,275	5,920	(8,355)	100.00%
500 OTHER SRV.	-	4,895	10,881	5,210	(5,671)	100.00%
600 SUPPLIES	17,316	82,531	11,669	7,615	(4,054)	100.00%
700 PROPERTY	-	-	8,685	-	(8,685)	100.00%
TOTAL OTHER INSTRUCTION	317,189	429,608	105,299	98,844	(6,455)	-6.13%
1700 HIGHER EDUCATION						
500 OTHER SRV.	-	11,721	30,698	13,152	(17,546)	-57.16%
600 SUPPLIES	-	-	8,642	1,760	(6,882)	-79.63%
TOTAL HIGHER EDUCATION	-	11,721	39,340	14,912	(24,428)	-62.09%
TOTAL INSTRUCTIONAL SERVICES	28,675,517	27,138,476	28,597,583	29,053,757	456,174	1.60%
SUPPORT SERVICES						
2100 PUPIL PERSONNEL						
100 SALARIES	1,199,320	1,253,387	1,146,070	1,105,646	(40,424)	-3.53%
200 BENEFITS	414,751	426,018	435,720	352,610	(83,110)	-19.07%
300 PROFESSIONAL SRV	6,257	-	19,582	13,709	(5,873)	-29.99%
400 PROPERTY SRV	6,608	5,551	2,622	2,372	(250)	-9.53%
500 OTHER SRV.	5,139	6,074	14,563	12,756	(1,807)	-12.41%
600 SUPPLIES	19,599	8,244	14,745	16,671	1,926	13.06%
700 PROPERTY	-	-	-	2,495	2,495	100.00%
800 OTHER OBJECTS	-	115	1,200	1,500	300	25.00%
TOTAL PUPIL PERSONNEL	1,651,674	1,699,389	1,634,502	1,507,759	(126,743)	-7.75%

	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ADJUSTED	2008-09 PROPOSED	INCREASE/ (DECREASE)	% CHANGE
2200 INSTRUCTIONAL STAFF						
100 SALARIES	574,974	578,338	731,528	799,913	68,385	9.35%
200 BENEFITS	230,808	220,389	237,476	261,068	23,592	9.93%
300 PROFESSIONAL SRV	58,003	76,175	67,813	41,747	(26,066)	-38.44%
400 PROPERTY SRV	15,022	12,598	5,094	5,094	-	0.00%
500 OTHER SRV.	40,415	12,880	39,400	28,600	(10,800)	-27.41%
600 SUPPLIES	35,761	61,568	48,563	41,787	(6,776)	-13.95%
700 PROPERTY	-	-	250	500	250	100.00%
800 OTHER OBJECTS	435	2,342	1,850	1,850	-	0.00%
TOTAL INSTRUCTIONAL STAFF	955,418	964,290	1,131,974	1,180,559	48,585	4.29%
2300 ADMINISTRATION						
100 SALARIES	1,971,278	1,803,214	1,677,506	1,770,779	93,273	5.56%
200 BENEFITS	619,130	681,184	670,626	639,022	(31,604)	-4.71%
300 PROFESSIONAL SRV	300,788	415,463	430,056	403,745	(26,311)	-6.12%
400 PROPERTY SRV	40,106	33,128	13,153	12,710	(443)	-3.37%
500 OTHER SRV.	115,030	72,434	119,521	154,072	34,551	28.91%
600 SUPPLIES	59,697	48,241	64,340	67,649	3,309	5.14%
700 PROPERTY	(376)	200	2,700	2,950	250	9.26%
800 OTHER OBJECTS	31,813	28,237	38,960	36,650	(2,310)	-5.93%
TOTAL ADMINISTRATION	3,137,466	3,082,101	3,016,862	3,087,577	70,715	2.34%
2400 PUPIL HEALTH						
100 SALARIES	255,397	291,583	296,235	321,657	25,422	8.58%
200 BENEFITS	125,510	124,204	138,890	112,027	(26,863)	-19.34%
300 PROFESSIONAL SRV	-	225	2,000	-	(2,000)	-100.00%
400 PROPERTY SRV	1,647	488	1,540	1,500	(40)	-2.60%
500 OTHER SRV.	573	501	500	500	-	0.00%
600 SUPPLIES	9,263	14,113	13,500	15,000	1,500	11.11%
700 PROPERTY	-	1,390	1,118	21,500	20,382	1823.08%
800 OTHER OBJECTS	-	45	50	50	-	0.00%
TOTAL PUPIL HEALTH	392,390	432,549	453,833	472,234	18,401	4.05%

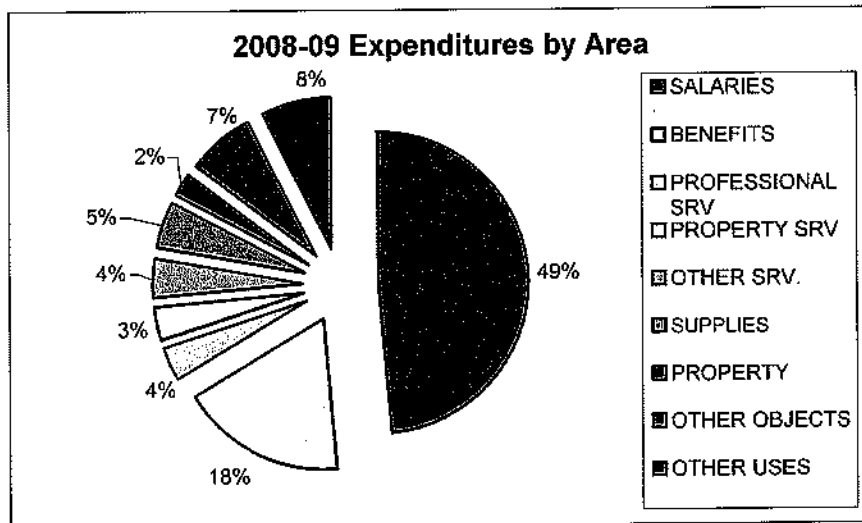
	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ADJUSTED	2008-09 PROPOSED	INCREASE/ (DECREASE)	% CHANGE
<i>2500 BUSINESS</i>						
100 SALARIES	323,508	553,641	546,034	595,545	49,511	9.07%
200 BENEFITS	119,430	170,322	176,500	221,128	44,628	25.28%
300 PROFESSIONAL SRV	345,104	246,199	122,982	147,209	24,227	19.70%
400 PROPERTY SRV	47,541	19,822	113,772	108,872	(4,900)	-4.31%
500 OTHER SRV.	68,696	85,229	51,800	49,300	(2,500)	-4.83%
600 SUPPLIES	110,904	118,175	86,540	108,840	22,300	25.77%
700 PROPERTY	4,057	317	500	9,000	8,500	1700.00%
800 OTHER OBJECTS	(1,048)	36,274	20,050	17,750	(2,300)	-11.47%
TOTAL BUSINESS	1,018,192	1,229,979	1,118,178	1,257,644	139,466	12.47%
<i>2600 PLANT SERVICES</i>						
100 SALARIES	2,270,719	2,157,470	2,131,185	2,220,587	89,402	4.19%
200 BENEFITS	832,401	775,732	820,914	810,643	(10,271)	-1.25%
300 PROFESSIONAL SRV	606,446	659,810	611,732	545,434	(66,298)	-10.84%
400 PROPERTY SRV	859,637	961,321	1,131,451	1,483,922	352,471	31.15%
500 OTHER SRV.	340,182	298,351	322,175	338,323	16,148	5.01%
600 SUPPLIES	807,788	750,616	934,603	1,155,050	220,447	23.59%
700 PROPERTY	27,634	3,841	40,000	35,000	(5,000)	-12.50%
800 OTHER OBJECTS	9,774	8,843	9,100	8,700	(400)	-4.40%
TOTAL PLANT SERVICES	5,754,581	5,615,984	6,001,160	6,597,659	596,499	9.94%
<i>2700 TRANSPORTATION</i>						
100 SALARIES	2,474,611	2,849,875	2,817,196	2,809,886	(7,310)	-0.26%
200 BENEFITS	529,614	618,424	687,772	596,735	(91,037)	-13.24%
300 PROFESSIONAL SRV	18,791	32,043	25,100	23,309	(1,791)	-7.14%
400 PROPERTY SRV	19,367	24,089	42,002	21,472	(20,530)	-48.88%
500 OTHER SRV.	84,263	106,621	169,215	169,823	608	0.36%
600 SUPPLIES	374,888	523,360	625,450	757,151	131,701	21.06%
700 PROPERTY	382,887	679,190	121,000	130,500	9,500	7.85%
800 OTHER OBJECTS	7,496	19,642	28,700	25,625	(3,075)	-10.71%
TOTAL TRANSPORTATION	3,891,917	4,853,244	4,516,435	4,534,501	18,066	0.40%

	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ADJUSTED	2008-09 PROPOSED	INCREASE/ (DECREASE)	% CHANGE
2800 CENTRAL SERVICES						
100 SALARIES	163,682	169,939	308,229	330,288	22,059	7.16%
200 BENEFITS	62,729	74,826	126,063	124,072	(1,991)	-1.58%
300 PROFESSIONAL SRV	150	6,650	20,000	5,000	(15,000)	-75.00%
400 PROPERTY SRV	81,585	77,830	83,000	89,640	6,640	8.00%
500 OTHER SRV.	3,656	17,349	31,600	14,420	(17,180)	-54.37%
600 SUPPLIES	8,034	5,401	9,000	14,000	5,000	55.56%
700 PROPERTY	4,653	4,483	20,000	20,000	-	0.00%
800 OTHER OBJECTS	145	793	500	600	100	20.00%
TOTAL CENTRAL SERVICES	324,634	357,271	598,392	598,020	(372)	-0.06%
2900 OTHER SUPPORT SERVICES						
500 OTHER SRV.	52,834	51,307	55,000	53,000	(2,000)	-3.64%
TOTAL OTHER SUPPORT SERVICES	52,834	51,307	55,000	53,000	(2,000)	-3.64%
TOTAL SUPPORT SERVICES	17,179,106	18,286,114	18,526,336	19,288,953	762,617	4.12%
NONINSTRUCTIONAL SERVICES						
3200 STUDENT ACTIVITIES						
100 SALARIES	800,551	769,983	933,035	865,042	(67,993)	-7.29%
200 BENEFITS	195,124	188,517	146,141	148,602	2,461	1.68%
300 PROFESSIONAL SRV	250	11	500	22,300	21,800	4360.00%
400 PROPERTY SRV	3,505	3,848	59,453	700	(58,753)	-98.82%
500 OTHER SRV.	28,693	2,438	18,500	11,490	(7,010)	-37.89%
600 SUPPLIES	11,855	16,964	86,056	21,700	(64,356)	-74.78%
700 PROPERTY	11,881	63,034	55,922	48,250	(7,672)	-13.72%
800 OTHER OBJECTS	1,244	1,834	12,105	9,000	(3,105)	-25.65%
TOTAL STUDENT ACTIVITIES	1,053,103	1,046,829	1,311,712	1,127,084	(184,628)	-14.08%

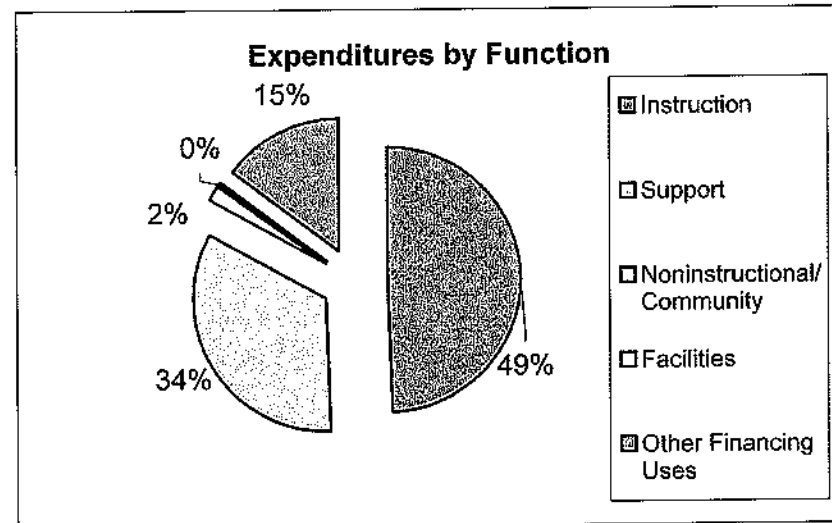
	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ADJUSTED	2008-09 PROPOSED	INCREASE/ (DECREASE)	% CHANGE
3300 COMMUNITY SERVICES						
100 SALARIES	(2,783)	322	3,000	4,775	1,775	59.17%
200 BENEFITS	-	99	485	708	223	45.98%
300 PROFESSIONAL SRV	-	1,557	1,000	1,000	-	100.00%
500 OTHER SRV.	280	1,279	-	-	-	0.00%
600 SUPPLIES	3,060	1,175	4,487	4,632	145	3.23%
TOTAL COMMUNITY SERVICES	557	4,432	8,972	11,115	2,143	23.89%
TOTAL NONINSTRUCTIONAL SERVICES	1,053,660	1,051,061	1,320,684	1,138,199	(182,485)	-13.82%
FACILITIES						
4600 FACILITIES						
100 SALARIES	35,208	56,739	97,863	77,106	(20,757)	-21.21%
200 BENEFITS	5,796	12,488	11,079	15,784	4,705	42.47%
400 PROPERTY SRV	516,114	165,742	559,260	175,864	(383,396)	-68.55%
TOTAL FACILITIES	557,118	234,969	668,202	268,754	(399,448)	-59.78%
TOTAL FACILITIES	557,118	234,969	668,202	268,754	(399,448)	-59.78%
OTHER FINANCING USES						
5100 DEBT SERVICE/OTHER USES						
800 OTHER OBJECTS	2,198,259	2,285,557	4,435,304	4,204,594	(230,710)	-5.20%
900 OTHER USES	3,398,645	3,632,282	3,852,000	4,000,251	148,251	3.85%
TOTAL DEBT SRV/OTHER USES	5,596,904	5,917,839	8,287,304	8,204,845	(82,459)	-1.00%
5200 FUND TRANSFERS						
900 ATHLETIC FUND TRANSFER	173,000	188,000	191,437	209,521	18,084	9.45%
900 FOOD SERVICE FUND TRANSFER	182,033	104,786	75,400	68,586	(6,814)	0.00%
900 BOND DISCOUNT	4,597	-	-	-	-	0.00%
900 CAPITAL PROJECT FUND TRFR	-	150,000	150,000	150,000	-	0.00%
TOTAL FUND TRANSFERS	359,630	442,786	416,837	428,107	11,270	2.70%
TOTAL OTHER FINANCING USES	5,956,534	6,360,625	8,704,141	8,632,952	(71,189)	-0.82%
TOTAL EXPENDITURES	53,421,935	53,071,245	57,816,946	58,382,615	565,669	0.98%

BALDWIN-WHITEHALL SCHOOL DISTRICT - EXPENDITURE FUNCTIONS AND ANALYSIS 2008-09

This is a summary review of the 2008-09 Proposed Budget Expenditures. As you can see the focus is on students.

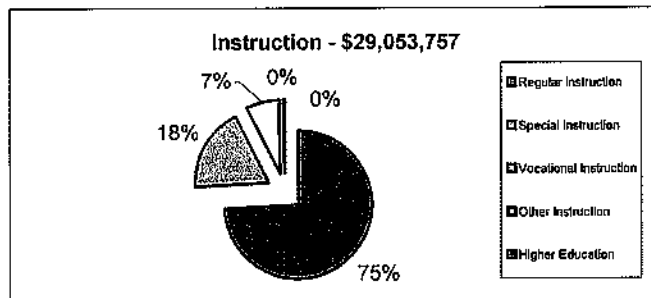
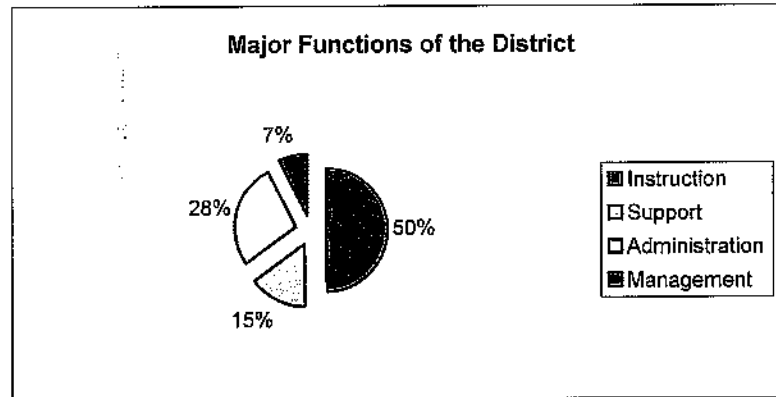


This chart shows that the largest expenditure areas of the District. Salaries and Benefits continue to be the largest areas of expenditures, followed by debt from construction and renovations.

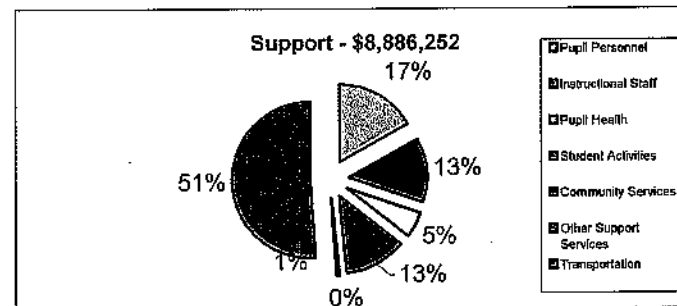


This chart represents the same data as above, except it is broken out by major functions within the District. It is clear that the District focus is on students.

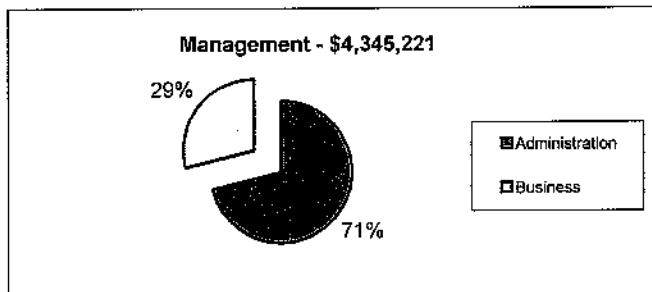
The following charts break down the major functions into specific areas which shows how the District plans to use funds for the students.



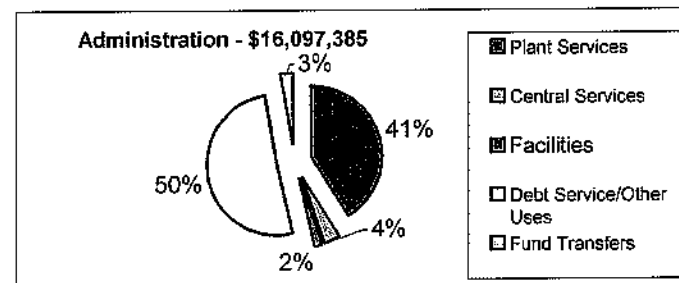
This chart represents activities dealing directly with the interaction between teachers and students. Regular instruction accounts for 75% of the costs associated with instruction.



This chart represents services that support, facilitate, and enhance instruction. Transportation accounts for 53% of services supporting instruction.



This chart represents areas that are not involved in direct instruction, yet still support students. These activities include those departments responsible for establishing and administering policy and those associated with associated with fiscal services.



This chart represents areas that are not involved in direct instruction, yet still support students. Debt service accounts up 50.4% of the administrative budget and plant services accounts for 41%.

**BALDWIN-WHITEHALL SCHOOL DISTRICT
ESTIMATED FUND BALANCE AT 6/30/08
AT 6/18/08**

	Totals
Undesignated Audit Fund Balance at 7/1/07	7,438,096
Additions to Fund Balance Due to Unexpended Accounts:	
Salaries - 1/2 year Facilities Supervisor	38,000
Salaries - Literacy Coach	74,000
Salaries - Director of Finance & Operations	50,000
Other Salaries & Benefits	526,439
Recruitment (travel)	10,000
Travel	51,237
Steel Center Tuition	263,377
	1,013,053
Additions to Fund Balance Due to Underbudgeted Revenue:	
Interest Income	350,183
Earned Income Taxes	48,120
Real Estate Transfer Taxes	43,353
Delinquent Real Estate Taxes	1,911,690
Other Local Sources	68,078
Current Real Estate Taxes	396,304
State Sources	(74,027)
Federal Sources (overbudget revenue)	(113,857)
	2,629,844
Deletions for Encumbrances Set Up Against 2007/08 Budget Per Prior Board Approval	
Text books - Elemenatry Language Arts	306,374
Text books - Secondary Math	94,000
Text books - Secondary English	53,000
Text books - Secondary Social Studies	48,000
Text books - Secondary Foreign Language	28,000
Transportation - 4 Vans (\$21,074/van)	84,296
BHS Track & Field Renovations and Construction Manager	1,147,919
	1,761,589
Deletions to Fund Balance Due to Designations to Unreserved Fund Balance:	
Materials - Elemenatry Language Arts Program	43,626
New Software - Financial, Student, IEP	300,000
Benefits Stabilization	679,000
Post Construction Technology	471,000
Purchase of Buses	456,700
Recreation and Athletic Field Improvements	2,460,000
	4,410,326
Estimated Undesignated Fund Balance at 6/30/08	4,909,078
Estimated Undesignated Fund Balance as Percent of Budget at 6/30/08	8.49% *

* Administration recommends the transfer of \$283,000 from the general fund to the capital reserve fund in anticipation of a 5 year capital projects plan that administration will implement in the 2008/09 school year. This will reduce the estimated undesignated fund balance to 8%.