

KUTZTOWN AREA SCHOOL DISTRICT

2009-2010

GENERAL FUND OPERATING BUDGET

Final Budget

Kutztown Area School District
Tentative Budget 2009-2010
Revenue To Expenditures Comparison
June 25, 2009

Final Budget		Amount	Millage Value \$ 634,158	Current Millage 27.174	Percent
Expenditures 2009-10	27,609,133	0.2429	KASD Index	1.2772	4.7%
Debt Service - Previously Added	405,403				
Debt Service - Additional	154,017				
	-				
Total Expenditures	28,168,553				
Revenue 2009-10	27,403,171				
Stimulus AARA Funds	765,382				
Total Funds Available	28,168,553				
Difference			-	-	0.00%
Budget Cuts					
Removal of Additonal Debt Service	-	-			
Teacher Attrition	78,687	0.1241			
Reduce Two Bus Runs	80,000	0.1262			
Elementary Reconfiguration - Plan B	145,000	0.2286			
Food Service Transfer Reduction	10,000	0.0158			
IST/IT Aide	24,000	0.0378			
Debt Service Refinancing (\$172,000)	23,000	0.0363			
Total Savings	360,687	0.5688	(360,687)	(0.569)	-2.09%
Increase - Millage/Percent - Final Budget			\$ 699,476	1.103	4.06%
Total Mills - Final Budget				28.277	
Maximum Millage Allowed					
Index			809,933	1.2772	4.70%
Exceptions -			284,186	0.4481	1.65%
Total Allowed Under Act 1			1,094,119	1.7253	6.35%
Total Mills - Tentative Budget				28.8993	28.846
Increase - Millage/Percent - Tentative Budget				1.6720	6.15%

REVENUE BUDGET

2009-2010



Kutztown Area School District - Revenue Budget 2009-2010

<u>Account Number and Description</u>	<u>Budget 2009-2010</u>	<u>Projected 2008-2009</u>	<u>Budget 2008-2009</u>	<u>YTD Actual 2008-2009</u>	<u>Actual 2007-2008</u>	<u>Budget 2007-2008</u>	<u>Actual 2006-2007</u>	<u>Actual 2005-2006</u>
6111 - CURRENT REAL ESTATE TAXES	17,317,782	16,204,516	16,422,498	16,140,813	15,751,372	15,617,719	14,784,769	14,156,207
6112 - INTERIM REAL ESTATE TAXES	75,000	175,000	210,000	98,435	83,730	120,000	176,833	123,832
6113 - PUBLIC UTILITY REALTY TAX	24,000	23,083	25,000	23,083	24,565	25,000	26,043	24,144
6114 - PAYMENTS IN LIEU OF CURRENT TAXES ST/LOC	11,000	12,086	11,000	12,086	12,019	8,800	11,928	8,627
6120 - PER CAPITA TAXES - SEC. 679	41,000	41,000	42,000	40,828	41,625	41,500	42,043	41,640
6141 - PER CAPITA TAXES - ACT 511	41,000	41,000	42,000	40,828	41,625	41,500	42,043	41,640
6143 - EMERGENCY AND MUNICIPAL SERVICES TAX	30,000	30,000	35,000	27,521	20,030	32,000	39,439	31,661
6151 - EARNED INCOME TAXES - CURRENT	1,372,364	1,397,554	1,442,755	941,904	1,405,053	1,371,000	1,339,641	1,289,959
6153 - REAL ESTATE TRANSFER TAX - CURRENT	50,000	130,000	150,000	122,595	185,635	170,000	285,475	285,914
6154 - AMUSEMENT TAX	38,000	39,000	42,000	36,569	44,449	41,000	41,250	35,719
6411 - DELINQUENT REAL ESTATE TAXES	590,000	580,000	610,000	390,058	555,400	600,000	644,437	605,249
6420 - DELINQUENT PER CAPITA TAXES SEC. 679	2,500	3,107	1,400	3,170	2,476	1,300	1,478	1,200
6441 - DELINQUENT PER CAPITA ACT 511	2,500	3,107	1,400	3,170	2,476	1,300	1,478	1,200
6510 - INT. ON INVSTMNTS & INT. BEARING CHECKIN	250,000	292,000	300,000	262,299	362,136	338,000	415,819	303,779
6740 - STUDENT FEES	0	0	0	0			0	0
6821 - STATE REV FROM INTERMEDIATE SOURCES	0	15,000	0	15,000	30,000	30,000	45,000	0
6831 - FEDERAL REV INTERMEDIATE	6,497	6,497	6,497	940	6,497	4,378	8,135	6,239
6832 - FEDERAL REVENUE THROU IU	350,805	330,466	330,466	281,732	351,705	351,641	348,735	328,159
6910 - RENTALS	29,800	29,000	29,000	22,190	28,937	26,000	29,668	25,346
6920 - CONTRIBUTIONS & DONATIONS	30,000	34,068	30,000	34,068	37,421	30,000	27,815	38,556
6942 - SUMMER SCHOOL TUITION	13,000	13,000	10,000	12,180	7,810	11,000	9,870	9,185
6944 - RECEIPTS FROM OTHER LEAS	60,000	95,000	95,000	57,925	118,705	78,000	97,143	91,758

Kutztown Area School District - Revenue Budget 2009-2010

<u>Account Number and Description</u>	<u>Budget</u> <u>2009-2010</u>	<u>Projected</u> <u>2008-2009</u>	<u>Budget</u> <u>2008-2009</u>	<u>YTD Actual</u> <u>2008-2009</u>	<u>Actual</u> <u>2007-2008</u>	<u>Budget</u> <u>2007-2008</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2005-2006</u>
6960 - SERVCS PROVIDED OTHER LOCAL GOV/LEAS	0	0	3,000	0	0	3,000	2,748	6,770
6990 - MISCELLANEOUS REVENUE	12,000	13,403	7,000	13,403	12,443	8,000	13,225	6,771
6991 - REFUND PRIOR YEAR EXPENDITURES	6,000	6,000	6,000	4,048	16,679	6,000	18,056	15,179
Summary for = 6000 - REVENUE FROM LOCAL SOURCES	20,353,248	19,513,887	19,852,016	18,584,844	19,142,789	18,957,138	18,453,071	17,478,733
7110 - BASIC EDUCATION	3,229,133	3,104,935	3,059,717	2,384,570	3,013,505	3,014,500	2,955,392	2,855,451
7140 - CHARTER SCHOOL REVENUE	102,334	70,000	70,000	66,325	60,939	50,000	35,803	23,049
7160 - TUITION FOR ORPHANS & CHILDREN IN HOMES	70,000	75,000	75,000	0	74,184	55,000	58,782	76,339
7210 - HOMEBOUND INSTRUCTION	600	500	500	0	28	500	349	536
7220 - VOCATIONAL EDUCATION	23,000	25,512	13,000	25,512	14,554	14,000	12,884	16,088
7230 - ALTERNATIVE ED SUBSIDY	10,000	10,000	10,000	0	10,770	12,000	10,631	11,652
7240 - DRIVER EDUCATION - STUDENT	0	0	0	0			0	0
7271 - SP. ED. FUNDING FOR SCHOOL AGED PUPILS	858,054	858,054	865,700	643,599	847,284	847,213	826,832	810,618
7310 - TRANSPORTATION (REGULAR AND ADDITIONAL)	585,000	600,000	610,000	463,712	587,677	545,000	638,627	547,242
7320 - RENTAL & SINKING FUND PAYMENTS	280,000	308,282	283,000	308,282	275,497	283,000	280,183	281,666
7330 - HEALTH SERVICES	32,000	31,441	33,000	31,441	32,525	33,000	32,286	32,978
7340 - STATE PROPERTY TAX REDUCTIONAL ALLOCATI	614,293	612,369	612,369	612,369			0	0
7500 - EXTRA GRANTS	0	0	0	0	2,500	0	6,097	0
7501 - ACCOUNTABILITY BLOCK GRANT	152,476	152,476	154,484	152,476	154,484	151,455	151,455	118,883
7810 - SOCIAL SECURITY	535,375	507,218	505,166	377,843	451,015	460,000	441,026	424,632
7820 - RETIREMENT	328,616	310,481	460,689	247,452	442,833	445,681	385,568	264,514
7920 - CLASSROOMS FOR HE FUTURE	0	0	0	0	20,055	20,055	52,279	
Summary for = 7000 - REVENUE FROM STATE SOURCES	6,820,881	6,666,268	6,752,625	5,313,581	5,987,849	5,931,404	5,888,192	5,463,648

Kutztown Area School District - Revenue Budget 2009-2010

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8514 - ESEA - TITLE I	165,641	168,333	168,333	143,835	174,526	174,561	147,406	139,842
8515 - ECIA - TITLE II	60,000	66,665	63,200	66,665	63,199	65,000	71,444	64,268
8518 - ECIA - TITLE V	1,500	1,500	2,000	0	1,675	2,000	2,027	3,045
8690 - OTHER FEDERAL GRANTS	703,283	0	0	0			0	7,863
8810 - MEDICAL ASSISTANCE REIMBURSEMENT	55,000	30,000	35,000	0	23,927	30,000	61,296	64,608
8820 - MEDICAL ASSISTANCE REIMBURSEMENT	0	766	0	766	482	0	1,191	
Summary for = 8000 - REVENUE FROM FEDERAL SOURCES	985,424	267,264	268,533	211,265	263,809	271,561	283,364	279,627
9320 - REVENUE FUND TRANSFER	8,000	3,000	8,000	0	8,000	8,000	5,000	6,450
9400 - SALE OF FIXED ASSETS	1,000	0	1,000	0	0	1,000	0	1,050
Summary for = 9000 - OTHER FINANCING SOURCES	9,000	3,000	9,000	0	8,000	9,000	5,000	7,500
Grand Total	28,168,553	26,450,419	26,882,174	24,109,691	25,402,448	25,169,103	24,629,628	23,229,507

EXPENDITURE BUDGET

2009-2010



Expenditure Budget 2009-2010 - By Class And Object Code Compared to 2008-09

A Description	B Budget 2009-2010	C Projected 2008-2009	D Difference Proj. 08-09	E Difference Bud. 08-09	F Budget 2008-2009	G YTD Expense 2008-2009	H Actual Exp. 2007-2008	I Actual Exp. 2006-2007
0001 - Teacher - Salaries & Benefits								
Total 120-Professional - Educational Salary	6,437,819	6,144,995	292,824	259,827	6,177,992	5,417,652	5,795,763	5,780,827
Total 122-Professional Salary - Substitute	180,000	175,000	5,000	1,000	179,000	165,963	150,955	172,836
Total 190-Instructional Assistant Salary	149,160	174,716	-25,556	7,160	142,000	163,282	122,773	128,291
Total 210-Medical Group Insurance	1,138,940	1,070,853	68,087	84,472	1,054,468	1,067,007	1,046,863	1,089,393
Total 220-Social Security	516,005	497,200	18,805	20,945	495,060	429,839	455,953	461,810
Total 230-Retirement	312,548	301,312	11,236	-149,317	461,865	273,640	434,594	391,027
Total 240-Tuition Reimbursement	110,001	105,000	5,001	5,001	105,000	94,213	120,754	113,369
Total 250-Unemployment	2,000	100	1,900	0	2,000	40	2,523	717
Total 260-Workers' Compensation	36,710	54,500	-17,790	-27,334	64,044	49,589	56,864	58,456
Total 290-Family Health	0	100	-100	-8,000	8,000	29	39,216	80,867
Total 0001 - Teacher - Salaries & Benefits	8,883,182	8,523,776	359,406	193,753	8,689,429	7,661,254	8,226,259	8,277,593
0002 - Agriculture/Consumer Sci./Business Educ.								
Total 120-Professional - Educational Salary	314,846	289,410	25,436	13,428	301,418	271,522	287,449	267,752
Total 210-Medical Group Insurance	62,860	54,944	7,916	5,190	57,670	54,844	57,321	51,635
Total 220-Social Security	24,086	22,140	1,946	1,027	23,059	20,346	21,531	20,380
Total 230-Retirement	15,093	13,776	1,317	-6,006	21,099	12,925	20,495	17,297
Total 240-Tuition Reimbursement	7,000	6,500	500	500	6,500	4,382	11,925	1,608
Total 260-Workers' Compensation	1,736	2,400	-664	-664	2,400	2,332	2,665	2,551
Total 290-Family Health	0	0	0	0	0	0	1,600	2,687
Total 0002 - Agriculture/Consumer Sci./Business Educ.	425,621	389,170	36,451	13,475	412,146	366,350	402,986	363,910
0003 - Driver Ed								
Total 120-Professional - Educational Salary	17,175	16,215	960	960	16,215	13,720	15,029	13,953
Total 210-Medical Group Insurance	1,363	1,265	98	113	1,250	1,258	1,261	1,196
Total 220-Social Security	1,314	1,240	74	74	1,240	1,043	1,144	1,067
Total 230-Retirement	821	772	49	-335	1,156	653	1,071	901
Total 240-Tuition Reimbursement	500	500	0	500	0	472	468	0

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Total 260-Workers' Compensation	95	130	-35	-35	130	125	139	133
Total 290-Family Health	0	0	0	0	0	0	142	191
Total 0003 - Driver Ed	21,268	20,122	1,146	1,277	19,991	17,271	19,255	17,441
0004 - Summer School								
Total 120-Professional - Educational Salary	31,063	29,940	1,123	1,123	29,940	17,295	23,456	24,455
Total 220-Social Security	2,376	2,290	86	86	2,290	1,323	1,794	1,871
Total 230-Retirement	1,485	1,426	59	-611	2,096	823	1,672	1,580
Total 260-Workers' Compensation	170	290	-120	-120	290	288	113	233
Total 0004 - Summer School	35,094	33,946	1,148	478	34,616	19,729	27,036	28,139
0005 - Homebound								
Total 120-Professional - Educational Salary	5,188	5,000	188	188	5,000	3,110	2,010	276
Total 220-Social Security	397	383	14	14	383	237	153	21
Total 230-Retirement	248	238	10	-109	357	148	143	18
Total 260-Workers' Compensation	28	50	-22	-52	80	45	19	3
Total 329-Purchased Professional Services - Other	104	100	4	4	100	0	0	0
Total 0005 - Homebound	5,965	5,771	194	45	5,920	3,539	2,325	318
0006 - BCTC -Voc Ed								
Total 564-Tuition - BCTC	566,280	610,237	-43,957	-73,810	640,090	610,237	666,532	661,691
Total 0006 - BCTC -Voc Ed	566,280	610,237	-43,957	-73,810	640,090	610,237	666,532	661,691
0007 - District Wide Instructional Expenditures								
Total 610-General Supplies	47,000	52,100	-5,100	-15,100	62,100	42,002	56,038	64,842
Total 640-Books	48,000	36,490	11,510	1,425	46,575	36,490	44,681	42,771
Total 0007 - District Wide Instructional Expenditures	95,000	88,590	6,410	-13,675	108,675	78,492	100,718	107,613
0008 - Albany - Building Allocation								
Total 340-Purchased Technical Services	1,504	1,450	54	54	1,450	1,399	1,227	1,126
Total 432-Repairs and Maintenance - Equipment	60	60	0	0	60	50	50	128
Total 510-Student Transportation	3,000	4,117	-1,117	1,140	1,860	4,117	3,781	3,851
Total 580-Travel	700	600	100	100	600	213	66	89

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<i>Description</i>	<i>Budget 2009-2010</i>	<i>Projected 2008-2009</i>	<i>Difference Proj. 08-09</i>	<i>Difference Bud. 08-09</i>	<i>Budget 2008-2009</i>	<i>YTD Expense 2008-2009</i>	<i>Actual Exp. 2007-2008</i>	<i>Actual Exp. 2006-2007</i>
Total 581-Conferences	300	119	181	-69	369	118	300	135
Total 610-General Supplies	10,284	9,664	620	325	9,959	9,509	9,733	8,185
Total 618-Software	269	200	69	10	259	188	182	200
Total 640-Books	3,631	3,189	442	131	3,500	3,189	3,321	2,744
Total 750-New Equipment	1,191	0	1,191	91	1,100	0	525	338
Total 810-Dues & Fees	322	100	222	12	310	70	6	0
Total 0008 - Albany - Building Allocation	21,261	19,499	1,762	1,794	19,467	18,853	19,191	16,795
0009 - Greenwich - Building Allocation								
Total 340-Purchased Technical Services	3,600	2,500	1,100	1,100	2,500	2,336	1,988	2,194
Total 432-Repairs and Maintenance - Equipment	100	345	-245	38	62	345	50	60
Total 510-Student Transportation	4,613	4,558	55	1,613	3,000	4,558	4,150	3,483
Total 580-Travel	622	600	22	22	600	97	218	352
Total 581-Conferences	709	750	-41	-41	750	586	669	630
Total 610-General Supplies	21,117	18,239	2,878	3,649	17,468	18,082	18,489	16,987
Total 618-Software	519	0	519	19	500	0	409	691
Total 640-Books	8,386	5,239	3,147	1,266	7,120	5,239	7,561	4,721
Total 750-New Equipment	3,113	1,108	2,005	113	3,000	1,108	413	2,735
Total 810-Dues & Fees	519	500	19	19	500	273	45	5
Total 0009 - Greenwich - Building Allocation	43,298	33,839	9,459	7,798	35,500	32,625	33,992	31,858
0010 - Maxatawny - Building Allocation								
Total 340-Purchased Technical Services	0	2,000	-2,000	-3,000	3,000	1,307	1,386	1,288
Total 432-Repairs and Maintenance - Equipment	0	200	-200	-200	200	0	125	330
Total 510-Student Transportation	0	3,415	-3,415	-1,000	1,000	3,415	3,460	2,984
Total 580-Travel	0	500	-500	-500	500	342	314	198
Total 581-Conferences	0	277	-277	0	0	277	246	401
Total 610-General Supplies	0	13,750	-13,750	-13,750	13,750	13,106	12,494	10,566
Total 640-Books	0	2,577	-2,577	-2,500	2,500	2,577	3,255	5,307
Total 750-New Equipment	0	0	0	-500	500	0	561	338
Total 810-Dues & Fees	0	5	-5	0	0	5	45	5
Total 0010 - Maxatawny - Building Allocation	0	22,724	-22,724	-21,450	21,450	21,028	21,887	21,417

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0011 - Kutztown ES - Building Allocation								
Total 160-Clerical - Crafts and Trades Salary	0	0	0	0	0	0	12	0
Total 220-Social Security	0	0	0	0	0	0	1	0
Total 340-Purchased Technical Services	6,500	4,500	2,000	1,000	5,500	3,761	3,741	3,830
Total 432-Repairs and Maintenance - Equipment	360	250	110	110	250	100	405	188
Total 510-Student Transportation	5,613	3,000	2,613	2,613	3,000	2,913	3,559	2,816
Total 580-Travel	1,238	1,000	238	238	1,000	645	744	244
Total 581-Conferences	1,000	721	279	1,000	0	721	2,246	1,229
Total 610-General Supplies	53,321	40,434	12,887	13,221	40,100	40,434	36,101	30,844
Total 640-Books	9,262	7,963	1,299	2,262	7,000	7,963	6,659	8,803
Total 750-New Equipment	3,075	1,342	1,733	1,075	2,000	1,342	3,438	1,436
Total 810-Dues & Fees	311	300	11	11	300	10	45	10
Total 0011 - Kutztown ES - Building Allocation	80,680	59,510	21,170	21,530	59,150	57,889	56,951	49,399
0012 - Kutztown MS - Building Allocation								
Total 340-Purchased Technical Services	5,706	5,408	298	206	5,500	5,408	4,954	4,793
Total 432-Repairs and Maintenance - Equipment	1,000	877	123	400	600	877	1,010	299
Total 510-Student Transportation	5,100	5,083	17	2,100	3,000	5,083	5,335	3,945
Total 580-Travel	500	440	60	200	300	440	544	222
Total 581-Conferences	1,408	1,521	-114	-93	1,500	1,489	1,047	1,530
Total 610-General Supplies	48,652	55,258	-6,606	3,451	45,201	55,257	42,936	40,348
Total 611-Audio/Visual	7,190	1,893	5,297	260	6,930	1,893	7,457	5,459
Total 640-Books	11,412	8,571	2,841	412	11,000	8,571	8,027	7,883
Total 750-New Equipment	4,513	6,308	-1,795	163	4,350	6,308	3,223	338
Total 752-Capital Equipment	0	1,930	-1,930	0	0	1,930	0	2,674
Total 758-Capitalized Technology Equipment	4,148	0	4,148	150	3,998	0	1,417	0
Total 810-Dues & Fees	1,141	876	265	41	1,100	876	173	836
Total 0012 - Kutztown MS - Building Allocation	90,770	88,165	2,605	7,291	83,479	88,132	76,123	68,327
0013 - Kutztown HS - Building Allocation								
Total 160-Clerical - Crafts and Trades Salary	0	1,052	-1,052	0	0	1,052	422	0

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Total 220-Social Security	0	80	-80	0	0	80	32	0
Total 340-Purchased Technical Services	8,300	8,000	300	300	8,000	7,976	7,822	7,134
Total 390-Purchased Prof Services - Other	0	0	0	0	0	0	165	
Total 432-Repairs and Maintenance - Equipment	1,038	1,045	-8	38	1,000	1,045	915	1,380
Total 510-Student Transportation	14,450	14,030	420	2,450	12,000	14,030	15,380	11,722
Total 580-Travel	2,764	2,643	121	1,064	1,700	2,643	1,443	1,353
Total 581-Conferences	2,753	2,007	746	-2,017	4,770	1,360	3,971	3,965
Total 610-General Supplies	142,878	130,125	12,753	5,165	137,713	129,034	136,024	138,569
Total 611-Audio/Visual	1,267	1,000	267	-2,846	4,113	771	0	977
Total 618-Software	2,000	3,058	-1,058	2,000	0	3,058	0	985
Total 640-Books	30,088	29,650	438	1,088	29,000	29,650	28,208	25,759
Total 648-Educational Software	0	0	0	0	0	0	3,058	0
Total 750-New Equipment	7,781	7,500	281	281	7,500	2,080	4,753	3,865
Total 752-Capital Equipment	0	0	0	0	0	0	5,721	17,399
Total 810-Dues & Fees	6,484	7,274	-790	234	6,250	7,274	4,688	6,226
Total 0013 - Kutztown HS - Building Allocation	219,803	207,464	12,339	7,757	212,046	200,053	212,602	219,335
0014 - Alternative Education								
Total 120-Professional - Educational Salary	76,322	69,509	6,813	8,561	67,761	59,420	62,664	57,200
Total 210-Medical Group Insurance	11,133	10,195	938	919	10,214	10,268	10,317	10,348
Total 220-Social Security	5,839	5,317	522	655	5,184	4,435	4,684	4,376
Total 230-Retirement	3,648	3,309	339	-1,183	4,831	2,828	4,466	3,695
Total 240-Tuition Reimbursement	2,200	2,200	0	100	2,100	2,196	1,507	1,728
Total 260-Workers' Compensation	420	534	-114	-80	500	534	581	545
Total 290-Family Health	0	0	0	0	0	0	400	800
Total 322-Purchased Professional Services - BCIU	18,000	14,000	4,000	0	18,000	9,369	6,298	9,556
Total 580-Travel	228	220	8	8	220	35	104	157
Total 0014 - Alternative Education	117,790	105,284	12,507	8,980	108,810	89,086	91,022	88,404
0015 - Transition Education								
Total 120-Professional - Educational Salary	75,076	72,892	2,184	4,330	70,746	61,678	35,665	34,357
Total 210-Medical Group Insurance	5,379	4,161	1,218	444	4,935	4,195	2,538	2,413

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Total 220-Social Security	5,743	5,576	167	331	5,412	4,621	2,679	2,590
Total 230-Retirement	3,589	3,470	119	-1,455	5,044	2,936	2,542	2,219
Total 240-Tuition Reimbursement	900	900	0	0	900	0	0	0
Total 260-Workers' Compensation	412	560	-148	-3	415	560	331	327
Total 290-Family Health	0	0	0	0	0	0	198	399
Total 610-General Supplies	3,000	3,000	0	0	3,000	1,980	1,500	330
Total 0015 - Transition Education	94,099	90,559	3,540	3,647	90,452	75,970	45,452	42,636
0016 - Guidance Services								
Total 120-Professional - Educational Salary	367,985	349,954	18,031	19,173	348,812	317,254	337,805	305,526
Total 150-Office/Clerical Salary	40,932	45,433	-4,501	1,479	39,453	44,072	38,220	36,741
Total 210-Medical Group Insurance	72,227	72,723	-496	5,962	66,265	72,723	65,868	55,429
Total 220-Social Security	31,258	29,551	1,707	1,707	29,551	26,921	28,132	25,855
Total 230-Retirement	19,526	18,540	986	-7,514	27,040	17,201	26,777	22,067
Total 240-Tuition Reimbursement	2,000	2,300	-300	0	2,000	2,290	4,583	1,008
Total 260-Workers' Compensation	2,247	3,300	-1,053	-1,753	4,000	3,236	3,393	3,256
Total 290-Family Health	550	550	0	0	550	550	2,550	4,554
Total 390-Purchased Prof Services - Other	0	0	0	0	0	0	0	798
Total 580-Travel	750	724	26	26	724	524	589	351
Total 610-General Supplies	0	0	0	-259	259	0	0	0
Total 750-New Equipment	0	0	0	-1,035	1,035	0	0	0
Total 0016 - Guidance Services	537,476	523,075	14,401	17,787	519,689	484,771	507,917	455,584
0017 - Library Services								
Total 120-Professional - Educational Salary	273,928	285,859	-11,931	-8,435	282,363	252,946	273,935	245,935
Total 150-Office/Clerical Salary	42,432	40,899	1,533	1,533	40,899	39,793	38,885	38,289
Total 210-Medical Group Insurance	58,239	48,354	9,885	4,809	53,430	48,353	51,197	51,035
Total 220-Social Security	25,748	24,653	1,095	1,123	24,625	21,951	23,510	21,582
Total 230-Retirement	16,484	15,834	650	-6,047	22,531	13,926	22,294	18,352
Total 240-Tuition Reimbursement	2,000	2,000	0	700	1,300	1,982	4,440	1,713
Total 260-Workers' Compensation	1,900	2,700	-800	-1,850	3,750	2,533	2,897	2,708
Total 290-Family Health	0	0	0	-550	550	0	1,600	3,993

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Total 580-Travel	768	1,086	-318	-8	776	1,048	513	594
Total 581-Conferences	200	200	0	200	0	187	0	0
Total 0017 - Library Services	421,699	421,585	114	-8,525	430,224	382,718	419,272	384,202
0018 - Student Activities/Athletics								
Total 110-Administrative Salary	57,500	56,322	1,178	1,178	56,322	54,801	54,409	46,983
Total 111-Other Admin. Salary	5,980	5,750	230	230	5,750	3,352	2,501	2,538
Total 132-Advisors Salary	272,000	263,000	9,000	9,021	262,979	238,696	238,386	249,927
Total 150-Office/Clerical Salary	13,799	13,300	499	499	13,300	11,411	11,367	11,331
Total 160-Clerical - Crafts and Trades Salary	0	0	0	0	0	0	12	289
Total 210-Medical Group Insurance	15,028	13,731	1,297	1,241	13,787	13,831	13,032	9,801
Total 220-Social Security	27,093	26,114	979	979	26,114	23,105	22,934	23,655
Total 230-Retirement	15,585	15,022	563	563	15,022	13,244	13,116	14,694
Total 250-Unemployment	400	400	0	0	400	273	30	26
Total 260-Workers' Compensation	1,900	2,300	-400	-750	2,650	2,198	2,814	2,963
Total 290-Family Health	0	0	0	0	0	0	0	1,110
Total 330-Purchased Professional Services	33,000	19,900	13,100	13,100	19,900	0	18,735	18,727
Total 390-Purchased Prof Services - Other	2,700	2,813	-113	400	2,300	2,813	2,025	1,935
Total 513-Contracted Transportation - Regular	43,575	42,000	1,575	1,575	42,000	37,172	41,561	38,781
Total 529-Student Liability Insurance	7,814	7,532	282	314	7,500	7,532	7,173	6,581
Total 550-Printing - School Newspaper	1,000	0	1,000	0	1,000	0	0	0
Total 580-Travel	1,600	1,600	0	0	1,600	1,634	874	1,437
Total 610-General Supplies	51,300	46,400	4,900	0	51,300	37,104	46,604	40,575
Total 752-Capital Equipment	0	7,530	-7,530	0	0	7,530	0	3,105
Total 810-Dues & Fees	2,853	2,907	-54	103	2,750	2,983	2,385	2,145
Total 933-Athletics Transfers	33,000	33,000	0	0	33,000	30,516	31,142	28,000
Total 0018 - Student Activities/Athletics	586,128	559,621	26,507	28,454	557,674	488,192	509,102	504,603
0021 - Curriculum and Staff Development								
Total 111-Other Admin. Salary	114,400	110,000	4,400	8,900	105,500	114,135	105,969	100,866
Total 120-Professional - Educational Salary	5,000	12,660	-7,660	1,300	3,700	12,659	1,934	6,492
Total 160-Clerical - Crafts and Trades Salary	20,482	19,742	740	740	19,742	19,062	18,983	14,668

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Total 210-Medical Group Insurance	16,938	15,533	1,405	1,399	15,539	15,617	15,641	12,948
Total 220-Social Security	10,079	10,883	-804	364	9,715	10,682	9,359	9,069
Total 230-Retirement	6,631	6,740	-109	-2,258	8,889	6,540	8,860	7,555
Total 240-Tuition Reimbursement	1,000	0	1,000	-2,000	3,000	0	0	10,800
Total 260-Workers' Compensation	800	1,600	-800	-800	1,600	1,542	1,248	1,468
Total 290-Family Health	550	550	0	0	550	233	183	1,975
Total 322-Purchased Professional Services - BCIU	2,100	2,661	-561	100	2,000	2,661	1,400	1,400
Total 323-Purchased Professional Services	24,000	19,000	5,000	1,000	23,000	12,271	25,756	15,563
Total 390-Purchased Prof Services - Other	2,000	19,918	-17,918	400	1,600	6,029	2,268	1,523
Total 580-Travel	2,500	3,000	-500	-500	3,000	517	2,443	1,396
Total 581-Conferences	2,100	3,554	-1,454	100	2,000	3,554	3,719	495
Total 610-General Supplies	26,000	16,500	9,500	0	26,000	12,258	16,568	14,764
Total 640-Books	6,000	9,510	-3,510	1,000	5,000	9,510	5,303	1,971
Total 648-Educational Software	22,000	20,000	2,000	0	22,000	19,138	8,633	9,262
Total 750-New Equipment	3,000	3,000	0	0	3,000	0	3,996	13,799
Total 810-Dues & Fees	1,000	1,000	0	-1,000	2,000	197	1,833	1,426
Total 0021 - Curriculum and Staff Development	266,580	275,851	-9,271	8,745	257,835	246,605	234,095	227,441
0022 - Special Education								
Total 110-Administrative Salary	92,672	91,000	1,672	172	92,500	89,000	95,781	95,319
Total 120-Professional - Educational Salary	1,455,127	1,386,857	68,270	50,421	1,404,706	1,150,744	1,310,938	1,227,068
Total 150-Office/Clerical Salary	42,677	32,148	10,529	13,108	29,569	31,081	28,500	27,071
Total 190-Instructional Assistant Salary	462,994	446,259	16,735	16,735	446,259	434,669	430,498	386,330
Total 210-Medical Group Insurance	513,596	481,118	32,478	42,406	471,190	480,442	467,031	414,390
Total 220-Social Security	151,294	143,840	7,454	454	150,840	127,750	140,177	131,547
Total 230-Retirement	94,182	89,078	5,104	-46,671	140,853	88,105	143,813	121,217
Total 240-Tuition Reimbursement	17,223	20,898	-3,676	623	16,600	20,898	32,164	13,421
Total 250-Unemployment	2,075	0	2,075	75	2,000	0	0	40
Total 260-Workers' Compensation	10,900	18,000	-7,100	-10,144	21,044	17,593	20,165	19,517
Total 290-Family Health	550	900	-350	0	550	860	10,192	22,745
Total 295-Contributions 403(b) Plan	0	0	0	0	0	0	9,373	

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Total 322-Purchased Professional Services - BCIU	227,057	262,296	-35,239	38,174	188,883	235,146	205,821	174,766
Total 329-Purchased Professional Services - Other	430	414	16	16	414	0	0	0
Total 330-Purchased Professional Services	16,600	16,000	600	-604	17,204	17,204	13,683	16,654
Total 340-Purchased Technical Services	16,038	16,000	38	-22,963	39,000	11,712	14,019	17,164
Total 390-Purchased Prof Services - Other	46,428	39,087	7,341	32,341	14,087	33,280	11,482	17,432
Total 510-Student Transportation	1,556	1,500	56	56	1,500	1,094	1,806	
Total 561-Tuition - Other In State Schools	76,035	50,035	26,000	-6,268	82,303	4,473	11,802	73,516
Total 563-Tuition - Non-Public Schools	46,000	43,100	2,900	-7,100	53,100	0	0	0
Total 580-Travel	5,000	6,500	-1,500	-1,500	6,500	5,082	4,026	4,636
Total 581-Conferences	2,000	2,675	-675	-675	2,675	1,526	1,025	1,240
Total 610-General Supplies	32,260	32,209	51	25	32,235	30,680	26,980	17,945
Total 640-Books	29,895	21,455	8,440	90	29,805	11,853	28,847	23,731
Total 750-New Equipment	3,320	7,939	-4,619	120	3,200	7,939	3,481	1,736
Total 810-Dues & Fees	462	445	17	17	445	328	271	350
Total 0022 - Special Education	3,346,369	3,209,753	136,616	98,907	3,247,462	2,801,458	3,011,875	2,807,836
0023 - Superintendent's Office								
Total 110-Administrative Salary	141,000	135,000	6,000	1,000	140,000	133,920	146,143	132,448
Total 140-Technical/Health Asst.	68,516	66,040	2,476	2,476	66,040	58,595	56,398	55,581
Total 210-Medical Group Insurance	34,084	30,144	3,940	84	34,000	30,162	28,029	29,599
Total 220-Social Security	17,147	16,527	620	620	16,527	14,775	12,066	12,045
Total 230-Retirement	10,235	9,808	427	-4,893	15,128	8,844	7,285	11,598
Total 240-Tuition Reimbursement	0	0	0	-600	600	0	0	600
Total 260-Workers' Compensation	1,200	1,900	-700	-1,100	2,300	1,870	1,817	1,792
Total 290-Family Health	1,100	1,100	0	-1,200	2,300	1,031	1,156	1,888
Total 340-Purchased Technical Services	19,185	20,000	-815	3,585	15,600	18,845	20,726	15,501
Total 580-Travel	4,000	6,000	-2,000	900	3,100	5,940	3,068	2,811
Total 581-Conferences	0	2,000	-2,000	-2,000	2,000	1,952	802	235
Total 610-General Supplies	4,000	7,263	-3,263	1,200	2,800	7,263	4,461	3,294
Total 640-Books	1,000	1,800	-800	0	1,000	1,395	475	475
Total 750-New Equipment	2,100	5,000	-2,900	100	2,000	4,844	1,868	2,724

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Total 810-Dues & Fees	6,500	7,511	-1,011	1,500	5,000	7,511	4,549	4,727
Total 0023 - Superintendent's Office	310,067	310,093	-26	1,672	308,395	296,948	288,844	275,317
0024 - Principal's Office								
Total 110-Administrative Salary	455,073	438,612	16,461	16,461	438,612	412,354	440,186	379,123
Total 140-Technical/Health Asst.	162,953	157,063	5,890	5,890	157,063	144,986	142,954	141,474
Total 210-Medical Group Insurance	114,487	89,195	25,292	9,452	105,035	89,194	83,704	97,951
Total 220-Social Security	46,920	45,224	1,696	1,696	45,224	42,393	44,060	40,404
Total 230-Retirement	29,593	28,354	1,239	-12,788	42,381	25,949	39,631	32,200
Total 240-Tuition Reimbursement	3,113	1,000	2,113	113	3,000	-1,650	3,039	1,331
Total 260-Workers' Compensation	3,400	5,500	-2,100	-2,675	6,075	5,449	5,233	5,098
Total 290-Family Health	2,752	2,752	0	-1,098	3,850	2,122	2,374	5,193
Total 340-Purchased Technical Services	7,263	7,000	263	263	7,000	5,653	5,711	6,409
Total 580-Travel	4,326	4,170	156	156	4,170	1,236	4,465	3,184
Total 0024 - Principal's Office	829,879	778,870	51,009	17,469	812,410	727,685	771,357	712,366
0025 - Board								
Total 140-Technical/Health Asst.	3,050	2,850	200	200	2,850	2,850	2,850	2,613
Total 220-Social Security	250	210	40	40	210	218	218	200
Total 230-Retirement	220	196	24	24	196	136	203	169
Total 260-Workers' Compensation	27	31	-4	-4	31	16	26	25
Total 330-Purchased Professional Services	49,100	49,100	0	0	49,100	42,163	41,488	37,761
Total 390-Purchased Prof Services - Other	6,500	6,210	290	290	6,210	2,300	9,600	6,500
Total 520-Bonds - Board	690	673	17	17	673	607	607	607
Total 540-Advertising	11,000	14,000	-3,000	0	11,000	12,094	16,470	13,392
Total 580-Travel	950	950	0	0	950	579	607	2,024
Total 610-General Supplies	750	1,200	-450	250	500	1,281	1,578	219
Total 640-Books	100	100	0	0	100	0	0	0
Total 810-Dues & Fees	8,750	8,600	150	450	8,300	8,587	7,770	7,961
Total 0025 - Board	81,387	84,120	-2,733	1,267	80,120	70,831	81,417	71,470
0026 - Human Resource								

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Total 111-Other Admin. Salary	34,000	31,500	2,500	34,000	0	17,375		
Total 210-Medical Group Insurance	5,923	5,356	567	5,923	0	0		
Total 220-Social Security	2,601	2,410	191	2,601	0	1,267		
Total 230-Retirement	1,626	1,500	126	1,626	0	768		
Total 260-Workers' Compensation	200	300	-100	200	0	0		
Total 580-Travel	600	400	200	600	0	431		
Total 581-Conferences	500	400	100	500	0	633		
Total 610-General Supplies	2,000	4,100	-2,100	2,000	0	4,049		
Total 618-Software	100	0	100	100	0	0		
Total 810-Dues & Fees	300	0	300	300	0	171		
Total 0026 - Human Resource	47,850	45,966	1,884	47,850	0	24,693		
0047 - Psychological Services								
Total 120-Professional - Educational Salary	91,855	88,687	3,168	7,723	84,132	81,933	86,656	82,335
Total 210-Medical Group Insurance	5,493	5,033	459	454	5,039	5,068	5,087	4,832
Total 220-Social Security	6,742	6,498	244	244	6,498	6,165	6,606	6,260
Total 230-Retirement	4,362	4,060	302	-1,653	6,015	3,472	6,179	5,319
Total 240-Tuition Reimbursement	1,556	1,500	56	56	1,500	0	0	0
Total 260-Workers' Compensation	530	700	-170	-270	800	667	755	785
Total 290-Family Health	0	0	0	0	0	0	400	800
Total 330-Purchased Professional Services	20,000	12,000	8,000	0	20,000	7,000	8,830	1,472
Total 580-Travel	726	700	26	26	700	0	437	583
Total 581-Conferences	500	600	-100	-100	600	515	0	130
Total 610-General Supplies	3,500	3,000	500	-500	4,000	2,261	2,156	2,699
Total 0047 - Psychological Services	135,264	122,778	12,485	5,980	129,284	107,081	117,106	105,216
0048 - Nurse Services								
Total 130-Nurses Salary	135,258	123,708	11,550	12,683	122,575	105,094	111,624	100,571
Total 140-Technical/Health Asst.	48,996	47,225	1,771	1,771	47,225	46,045	31,347	27,359
Total 210-Medical Group Insurance	15,210	14,119	1,091	1,256	13,954	14,225	14,097	13,332
Total 220-Social Security	13,093	12,620	473	473	12,620	11,271	10,680	9,671
Total 230-Retirement	8,743	8,427	316	-2,223	10,966	7,172	10,184	8,224

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Total 240-Tuition Reimbursement	4,150	4,000	150	150	4,000	0	9,280	752
Total 260-Workers' Compensation	1,010	1,350	-340	-340	1,350	1,298	1,325	1,219
Total 290-Family Health	0	0	0	0	0	0	799	1,598
Total 580-Travel	986	950	36	36	950	827	499	582
Total 581-Conferences	500	500	0	0	500	459	156	144
Total 600-Supplies	3,735	3,600	135	135	3,600	3,600	3,600	3,032
Total 610-General Supplies	8,300	9,706	-1,406	300	8,000	9,192	5,774	8,244
Total 0048 - Nurse Services	239,980	226,205	13,775	14,240	225,740	199,183	199,367	174,727
0049 - Dental/Medical Services								
Total 330-Purchased Professional Services	61,000	51,227	9,773	-227	61,227	46,475	45,457	42,510
Total 0049 - Dental/Medical Services	61,000	51,227	9,773	-227	61,227	46,475	45,457	42,510
0050 - Technology								
Total 110-Administrative Salary	87,813	88,360	-547	-547	88,360	76,947	86,814	57,013
Total 160-Clerical - Crafts and Trades Salary	164,164	122,406	41,758	47,758	116,406	112,219	106,405	103,237
Total 210-Medical Group Insurance	51,800	35,445	16,355	12,536	39,264	35,918	36,336	34,792
Total 220-Social Security	19,900	15,886	4,014	4,014	15,886	14,434	14,655	12,262
Total 230-Retirement	12,300	9,747	2,553	-2,237	14,537	8,685	13,585	10,169
Total 240-Tuition Reimbursement	1,000	1,000	0	0	1,000	0	0	0
Total 260-Workers' Compensation	1,420	2,000	-580	-680	2,100	1,961	1,764	1,527
Total 290-Family Health	1,650	1,650	0	0	1,650	84	591	1,600
Total 329-Purchased Professional Services - Other	8,591	20,000	-11,410	311	8,280	19,829	7,425	6,331
Total 438-Repairs and Maintenance - Computers	19,981	28,916	-8,935	1,481	18,500	28,760	27,945	5,397
Total 448-Hardware Rental	259,812	250,421	9,391	9,391	250,421	250,033	248,751	249,421
Total 523-Liability Insurance	7,263	13,928	-6,666	263	7,000	10,928	11,818	524
Total 538-Internet/Digital Communication	41,813	40,667	1,146	1,511	40,302	24,234	39,169	32,492
Total 580-Travel	1,556	1,500	56	56	1,500	361	1,021	773
Total 581-Conferences	500	700	-200	-200	700	586	505	0
Total 600-Supplies	0	537	-537	0	0	0	0	0
Total 610-General Supplies	15,000	12,540	2,460	0	15,000	12,539	15,832	14,838
Total 618-Software	15,000	15,140	-140	0	15,000	15,140	12,987	4,784

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<i>Description</i>	<i>Budget 2009-2010</i>	<i>Projected 2008-2009</i>	<i>Difference Proj. 08-09</i>	<i>Difference Bud. 08-09</i>	<i>Budget 2008-2009</i>	<i>YTD Expense 2008-2009</i>	<i>Actual Exp. 2007-2008</i>	<i>Actual Exp. 2006-2007</i>
Total 648-Educational Software	0	0	0	0	0	0	489	380
Total 750-New Equipment	33,000	12,000	21,000	5,000	28,000	7,722	96,905	18,800
Total 758-Capitalized Technology Equipment	0	8,000	-8,000	-2,587	2,587	7,854	2,822	3,581
Total 810-Dues & Fees	231	457	-226	8	223	457	220	215
Total 0050 - Technology	742,793	681,300	61,493	76,077	666,716	628,690	726,038	558,137
0051 - Copiers								
Total 432-Repairs and Maintenance - Equipment	40,008	38,562	1,446	1,446	38,562	28,805	37,486	38,919
Total 442-Equipment Rental	40,119	45,244	-5,125	-5,125	45,244	45,616	40,008	39,600
Total 0051 - Copiers	80,128	83,806	-3,678	-3,678	83,806	74,422	77,493	78,519
0052 - Business Office								
Total 111-Other Admin. Salary	98,840	96,000	2,840	4,096	94,744	92,308	97,820	86,681
Total 140-Technical/Health Asst.	156,285	150,600	5,685	4,685	151,600	141,133	141,063	134,849
Total 210-Medical Group Insurance	72,289	65,490	6,799	5,969	66,320	65,805	55,920	42,861
Total 220-Social Security	19,552	18,845	707	707	18,845	17,578	17,860	16,823
Total 230-Retirement	12,291	11,726	565	-4,953	17,244	11,111	16,789	14,214
Total 240-Tuition Reimbursement	2,000	0	2,000	-1,000	3,000	0	3,078	1,989
Total 260-Workers' Compensation	1,410	2,350	-940	-1,590	3,000	2,330	2,147	2,091
Total 290-Family Health	1,650	1,650	0	-550	2,200	1,581	1,856	3,844
Total 295-Contributions 403(b) Plan	0	0	0	0	0	0	6,611	
Total 340-Purchased Technical Services	25,600	25,000	600	600	25,000	20,032	22,762	23,435
Total 341-Purchased Financial Services	5,150	5,000	150	150	5,000	3,896	4,561	6,317
Total 342-Purchased Appraisal Services	2,500	3,200	-700	500	2,000	3,200	5,575	0
Total 580-Travel	1,550	2,200	-650	50	1,500	1,529	3,313	631
Total 581-Conferences	500	3,500	-3,000	-700	1,200	3,549	1,603	1,375
Total 610-General Supplies	4,000	7,585	-3,585	400	3,600	7,585	4,004	4,583
Total 618-Software	1,000	1,200	-200	1,000	0	1,099		
Total 640-Books	250	261	-11	0	250	261	709	522
Total 750-New Equipment	2,000	3,000	-1,000	0	2,000	1,550	4,076	0
Total 752-Capital Equipment	0	0	0	0	0	0	0	3,000
Total 810-Dues & Fees	1,000	800	200	0	1,000	716	1,088	695

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<i>Description</i>	<i>Budget 2009-2010</i>	<i>Projected 2008-2009</i>	<i>Difference Proj. 08-09</i>	<i>Difference Bud. 08-09</i>	<i>Budget 2008-2009</i>	<i>YTD Expense 2008-2009</i>	<i>Actual Exp. 2007-2008</i>	<i>Actual Exp. 2006-2007</i>
Total 0052 - Business Office	407,867	398,407	9,460	9,364	398,503	375,263	390,836	343,908
0053 - Tax Collection								
Total 110-Administrative Salary	29,328	28,200	1,128	1,128	28,200	25,631	30,220	26,941
Total 220-Social Security	2,238	2,157	81	81	2,157	1,961	2,312	2,061
Total 260-Workers' Compensation	200	510	-310	-310	510	423	260	257
Total 311-EIT Tax Collection	30,882	27,863	3,019	1,132	29,750	0	-2,587	28,851
Total 312-Other Tax Collection	2,577	2,484	93	93	2,484	1,845	29,666	2,259
Total 525-Bonds - Tax Collectors	2,490	2,400	90	90	2,400	2,227	2,119	2,018
Total 610-General Supplies	6,536	6,300	236	236	6,300	3,357	15,292	5,774
Total 0053 - Tax Collection	74,251	69,914	4,337	2,450	71,801	35,443	77,281	68,160
0054 - Debt/Lease Service								
Total 832-Interest Payments - Bonds	1,002,777	1,048,749	-45,972	-45,972	1,048,749	1,048,637	1,086,500	1,119,313
Total 912-Principal Payments - Bonds	2,036,420	1,470,000	566,420	161,017	1,875,403	1,470,000	1,265,000	1,225,000
Total 0054 - Debt/Lease Service	3,039,197	2,518,749	520,448	115,045	2,924,152	2,518,637	2,351,500	2,344,313
0055 - Telephone/Postage								
Total 442-Equipment Rental	2,964	2,857	107	107	2,857	2,631	2,760	2,760
Total 530-Telephone/Postage/Communication	60,100	59,925	175	-10,206	70,306	50,030	60,146	65,303
Total 0055 - Telephone/Postage	63,064	62,782	282	-10,099	73,163	52,661	62,906	68,063
0056 - Prop., Casualty & Liabil. Insurance								
Total 521-Property and Casualty Insurance	66,887	62,661	4,226	2,418	64,469	62,661	63,650	58,599
Total 522-Auto Insurance	10,926	11,848	-922	395	10,531	11,848	9,695	9,691
Total 523-Liability Insurance	17,730	14,665	3,065	-323	18,053	13,607	16,451	16,810
Total 0056 - Prop., Casualty & Liabil. Insurance	95,543	89,174	6,369	2,490	93,053	88,116	89,796	85,100
0057 - Electric/Oil/Gas								
Total 422-Electric	593,184	573,455	19,729	-15,439	608,623	527,052	490,543	435,992
Total 423-Bottled Gas	3,221	3,105	116	116	3,105	2,307	933	707
Total 621-Natural Gas	66,000	66,000	0	-6,383	72,383	63,214	57,641	29,769
Total 624-Oil	193,344	209,500	-16,156	-53,336	246,680	174,623	225,507	168,359

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Total 0057 - Electric/Oil/Gas	855,749	852,060	3,689	-75,042	930,791	767,196	774,625	634,828
0058 - Water/Sewer								
Total 424-Water/Sewage	25,040	24,951	89	-1,456	26,496	17,031	20,450	19,432
Total 0058 - Water/Sewer	25,040	24,951	89	-1,456	26,496	17,031	20,450	19,432
0060 - Maintenance								
Total 100-Salaries	58,500	56,000	2,500	-8,700	67,200	51,346	60,803	59,429
Total 140-Technical/Health Asst.	10,375	10,000	375	375	10,000	8,429	8,414	8,196
Total 161-Maintenance	193,119	191,500	1,619	16,619	176,500	179,021	181,796	165,328
Total 163-Maintenance OT	16,600	20,500	-3,900	600	16,000	20,275	16,854	16,417
Total 170-Custodian Salary	572,532	583,632	-11,100	-21,100	593,632	545,892	553,247	550,520
Total 172-Custodian Substitutes	18,975	30,315	-11,340	-2,025	21,000	30,194	31,715	15,698
Total 173-Custodian OT	28,938	37,552	-8,615	-1,063	30,000	37,552	39,161	33,541
Total 210-Medical Group Insurance	288,237	265,785	22,452	5,563	282,674	265,724	268,430	259,969
Total 220-Social Security	70,269	70,621	-352	-352	70,621	66,618	68,946	65,690
Total 230-Retirement	43,852	43,522	330	-21,769	65,621	40,735	62,647	54,779
Total 240-Tuition Reimbursement	1,038	1,000	38	38	1,000	0	890	2,016
Total 250-Unemployment	467	450	17	17	450	356	35	0
Total 260-Workers' Compensation	6,600	8,900	-2,300	-3,120	9,720	8,877	8,257	8,166
Total 290-Family Health	16,100	15,291	809	550	15,550	13,332	14,640	17,339
Total 333-Purchased Services - Engineering	22,000	15,000	7,000	22,000	0	0		
Total 348-Purchased Technical Services	2,148	2,070	78	78	2,070	100	2,091	1,197
Total 411-Disposal Services	56,067	55,287	780	780	55,287	51,008	51,841	51,567
Total 412-Snow Removal	5,200	7,600	-2,400	-2,400	7,600	70	1,545	1,576
Total 430-Repairs and Maintenance - Buildings	144,621	183,370	-38,749	238	144,383	178,628	234,689	147,583
Total 441-Equipment Rental	9,441	9,100	341	341	9,100	9,084	9,116	9,276
Total 442-Equipment Rental	3,113	3,500	-388	113	3,000	3,277	2,950	
Total 580-Travel	1,608	1,678	-70	504	1,104	1,257	1,613	425
Total 581-Conferences	600	895	-295	0	600	895	800	120
Total 600-Supplies	66,576	60,170	6,406	2,406	64,170	55,943	46,670	66,850
Total 610-General Supplies	97,582	121,606	-24,024	1,598	95,984	121,388	117,327	79,781

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Total 615-Grounds Supplies	17,819	17,275	544	644	17,175	16,479	22,776	15,683
Total 626-Diesel Fuel/Gasoline	13,525	12,000	1,525	-475	14,000	9,088	14,384	12,658
Total 700-Equipment	42,952	20,000	22,952	1,552	41,400	19,506	0	1,680
Total 750-New Equipment	21,476	26,518	-5,042	776	20,700	26,518	15,526	14,040
Total 752-Capital Equipment	0	0	0	0	0	0	22,750	49,267
Total 760-Equipment Replacement	0	875	-875	0	0	875	1,500	0
Total 810-Dues & Fees	1,600	1,552	48	48	1,552	799	562	316
Total 0060 - Maintenance	1,831,929	1,873,564	-41,635	-6,164	1,838,093	1,763,267	1,861,972	1,709,107
0061 - Security Services								
Total 182-Hall Monitor	12,946	12,483	463	1,046	11,900	12,483	11,899	11,289
Total 220-Social Security	961	955	6	961	0	955		
Total 230-Retirement	582	516	66	582	0	516		
Total 350-Purchased Security Services	10,525	10,419	106	10,525	0	10,418		
Total 0061 - Security Services	25,014	24,373	641	13,114	11,900	24,372	11,899	11,289
0080 - Transportation								
Total 111-Other Admin. Salary	34,000	31,500	2,500	-24,100	58,100	44,414	56,759	51,928
Total 160-Clerical - Crafts and Trades Salary	11,413	11,000	413	413	11,000	10,865	10,141	15,557
Total 161-Maintenance	17,900	18,740	-840	1,900	16,000	18,740	16,431	12,169
Total 210-Medical Group Insurance	16,927	15,539	1,388	-4,036	20,963	20,975	21,069	19,037
Total 220-Social Security	4,011	3,963	48	-2,362	6,373	5,537	6,266	6,007
Total 230-Retirement	2,837	2,631	206	-2,994	5,831	5,054	5,614	4,876
Total 250-Unemployment	320	300	20	-180	500	177	1,606	361
Total 260-Workers' Compensation	380	600	-220	-1,020	1,400	831	785	745
Total 290-Family Health	0	0	0	0	0	0	0	1,200
Total 334-Medical Testing	200	300	-100	45	155	227	150	100
Total 348-Purchased Technical Services	3,500	18,000	-14,500	395	3,105	17,497	3,000	2,500
Total 432-Repairs and Maintenance - Equipment	1,000	2,000	-1,000	793	207	1,158	163	57
Total 433-Repairs and Maintenance - Vehicles	8,000	11,000	-3,000	4,000	4,000	9,696	3,283	3,633
Total 513-Contracted Transportation - Regular	763,069	799,224	-36,155	-6,155	769,224	795,020	772,715	729,425
Total 516-Contracted Transportation - IU	0	0	0	0	0	0	161	0

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Total 519-Contracted Transportation - Spec. Ed.	139,688	145,682	-5,994	14,688	125,000	145,682	112,729	90,375
Total 580-Travel	230	800	-570	-570	800	361	1,084	937
Total 581-Conferences	400	1,300	-900	-600	1,000	970	1,108	967
Total 610-General Supplies	3,000	3,300	-300	600	2,400	2,101	1,795	3,105
Total 626-Diesel Fuel/Gasoline	15,563	37,000	-21,437	563	15,000	21,776	13,461	11,850
Total 752-Capital Equipment	0	0	0	0	0	0	47,854	0
Total 810-Dues & Fees	200	350	-150	-150	350	298	342	480
Total 0080 - Transportation	1,022,637	1,103,229	-80,592	-18,771	1,041,408	1,101,377	1,076,513	955,308
0089 - Community Services								
Total 329-Purchased Professional Services - Other	4,750	4,500	250	250	4,500	4,250	4,250	4,250
Total 591-Crossing Guards	19,194	18,500	694	694	18,500	7,793	18,302	15,921
Total 592-Community Donations	150	150	0	0	150	150	150	150
Total 0089 - Community Services	24,094	23,150	944	944	23,150	12,193	22,702	20,321
0091 - Tuition - Charter Schools & Other LEAs								
Total 561-Tuition - Other In State Schools	25,772	39,683	-13,911	932	24,840	39,683	5,575	22,752
Total 562-Tuition - Charter Schools	363,125	340,000	23,125	13,125	350,000	290,697	311,645	204,920
Total 568-Tuition - Private Rehabilitative Schools	27,583	34,283	-6,700	-8,642	36,225	34,283	7,610	3,221
Total 595-IU - Withholding	24,136	24,222	-86	188	23,948	24,222	20,753	20,906
Total 0091 - Tuition - Charter Schools & Other LEAs	440,616	438,188	2,428	5,603	435,013	388,885	345,584	251,798
0093 - Federal ARRA Stimulus								
Total 329-Purchased Professional Services - Other	765,382	0	765,382	765,382	0	0		
Total 0093 - Federal ARRA Stimulus	765,382	0	765,382	765,382	0	0		
0095 - Grants - IDEA								
Total 120-Professional - Educational Salary	255,429	242,374	13,055	-11,450	266,879	241,449	253,637	244,406
Total 190-Instructional Assistant Salary	62,844	60,426	2,418	-10,091	72,935	60,426	63,303	70,356
Total 210-Medical Group Insurance	0	0	0	0	0	0	0	188
Total 220-Social Security	24,188	22,413	1,775	-1,808	25,996	22,413	23,465	23,616
Total 230-Retirement	8,476	7,185	1,291	-15,311	23,787	7,185	11,299	10,170
Total 750-New Equipment	0	0	0	0	0	0	11,007	

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Total 0095 - Grants - IDEA	350,937	332,398	18,539	-38,660	389,597	331,472	362,712	348,735
0096 - Grants - Federal/State/Local								
Total 120-Professional - Educational Salary	284,229	280,104	4,125	81,075	203,154	260,776	249,256	269,664
Total 190-Instructional Assistant Salary	0	0	0	-32,739	32,739	0	38,772	20,098
Total 210-Medical Group Insurance	0	7,297	-7,297	-8,030	8,030	7,397	7,067	9,309
Total 220-Social Security	22,143	22,376	-233	3,993	18,150	19,400	21,548	21,913
Total 230-Retirement	13,836	13,923	-87	-3,026	16,862	12,413	20,537	18,701
Total 260-Workers' Compensation	1,500	2,200	-700	-500	2,000	2,150	1,950	1,902
Total 322-Purchased Professional Services - BCIU	0	4,572	-4,572	0	0	4,572		
Total 390-Purchased Prof Services - Other	5,726	5,519	207	207	5,519	2,000	2,874	4,781
Total 448-Hardware Rental	75,563	72,832	2,731	2,731	72,832	72,832	72,807	72,832
Total 580-Travel	0	0	0	-2,300	2,300	0	223	3,793
Total 581-Conferences	0	0	0	-1,800	1,800	0	905	2,460
Total 610-General Supplies	28,102	28,069	33	33	28,069	24,598	19,853	67,711
Total 750-New Equipment	25,000	35,252	-10,252	0	25,000	35,252	56,751	25,223
Total 752-Capital Equipment	0	0	0	0	0	0	0	5,926
Total 0096 - Grants - Federal/State/Local	456,099	472,144	-16,045	39,644	416,455	441,390	492,544	524,312
0097 - Fund Transfers								
Total 880-Refund Prior Years	0	0	0	0	0	0	292	0
Total 930-Food Service Transfers	29,425	38,000	-8,575	-8,575	38,000	35,168	48,706	46,624
Total 932-Capital Reserve Transfers	0	0	0	0	0	0	125,942	0
Total 0097 - Fund Transfers	29,425	38,000	-8,575	-8,575	38,000	35,168	174,939	46,624
0098 - Suspense								
Total 999-Budgetary Reserve/Suspense	0	0	0	0	0	13,912	0	0
Total 0098 - Suspense	0	0	0	0	0	13,912	0	0
0099 - Budgetary Reserve								
Total 999-Budgetary Reserve/Suspense	275,000	0	275,000	25,000	250,000	0	0	0
Total 0099 - Budgetary Reserve	275,000	0	275,000	25,000	250,000	0	0	0
Grand Total	28,168,553	25,993,988	2,174,565	1,285,175	26,883,378	23,886,640	25,107,927	23,824,101

KUTZTOWN AREA SCHOOL DISTRICT

2009-2010

GENERAL FUND OPERATING BUDGET

PDE - 2028

Final Budget

**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: 6/29/2009

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Joseph Pugliese
Contact Person

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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>
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	2,250,000
3 Unreserved, Designated for Prepaid Expenses	240,000
4 Unreserved, Designated for Capital Projects	1,230,000
5 Unreserved, Designated for PSERS	339,000
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	4,059,000
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,353,248
7000 Revenue from State Sources	6,820,881
8000 Revenue from Federal Sources	985,424
9000 Other Financing Sources	9,000
Total Estimated Revenues And Other Financing Sources	28,168,553
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 32,227,553

2009-2010 Final General Fund Budget (PDE-2028)

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	17,317,782
6112	Interim Real Estate Taxes	75,000
6113	Public Utility Realty Tax	24,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	11,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	41,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	71,000
6150	Current Act 511 Taxes - Proportional Assessments	1,460,364
6400	Delinquencies on Taxes Levied / Assessed by LEA	595,000
6500	Earnings on Investments	250,000
6700	Revenues from Student Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	357,302
6910	Rentals	29,800
6920	Contributions and Donations From Private Sources / Capital Contributions	30,000
6940	Tuition from Patrons	73,000
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	18,000
	REVENUE FROM LOCAL SOURCES	20,353,248

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	3,229,133
7140	Charter Schools	102,334
7160	Tuition for Orphans and Children Placed in Private Homes	70,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	600
7220	Vocational Education	23,000
7230	Alternative Education	10,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	858,054
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)	585,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	280,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340	State Property Tax Reduction Allocation	614,293
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	152,476
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	535,375
7820	State Share of Retirement Contributions	328,616
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		6,820,881

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	165,641
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	60,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	1,500
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	0
8701	ARRA - IDEA, Part B	436,343
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A	133,740
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	4,700
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	128,500
8810	Medical Assistance Reimbursements (ACCESS)	55,000
8820	Medical Assistance Reimbursements - Title 19	0
REVENUE FROM FEDERAL SOURCES		985,424

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	8,000
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	1,000
9710	Transfers from Component Units	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	9,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		28,168,553

Index (current): 4.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$17,317,782

Amount of Tax Relief from State/Local Sources: + \$614,293

Approx. Tax Revenue for Tax Rate Calculation: \$17,932,075

Berks

Total

2008-09 Calculations		
a.	Assessed Value	\$656,420,000
b.	Real Estate Mills	27.1739
I. 2009-10 Calculations		
c.	2007 STEB Market Value	\$719,563,000
d.	Assessed Value	\$670,356,900
e.	Assessed Value of New Constr/ Renov	\$0
	Estimated Percent Collection	94.60000%
2008-09 Calculations		
f.	2008-09 Tax Levy	\$17,837,491
	(a * b)	
2009-10 Calculations		
II.	g. Percent of Total Market Value	100.000%
	h. Rebalanced 2008-09 Tax Levy	\$17,837,491
	(f Total * g)	
	i. Base Mills Subject to Index	27.1739
	(h / a * 1000) if no reassessment	
	(h / (d-e) * 1000) if reassessment	
Calculation of Tax Rates and Levies Generated		
j.	Weighted Avg. Collection Percentage	94.60000%
k.	Tax Levy Needed	\$18,955,682
	(Approx. Revenue * g / j)	
III.	I. 2009-10 Real Estate Mills	28.2770
	(k / d * 1000)	
m.	Tax Levy Generated By Mills	\$18,955,682
	(l / 1000 * d)	
n.	Tax Revenue Generated By Mills	\$17,932,075
	(m * Est. Pct. Collection)	
o.	Tax Revenue minus Amount of Tax Relief	\$17,317,782
	(n - Amount of Tax Relief)	

Index (current): 4.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$17,317,782

Amount of Tax Relief from State/Local Sources: + \$614,293

Approx. Tax Revenue for Tax Rate Calculation: \$17,932,075

Berks

Total

Index Maximums

p.	Maximum Mills Based On Index (i * (1 + Index))	28.4510	
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	\$19,072,324	\$19,072,324
IV. s.	Millage Rate within Index? (If l > p Then No)	Yes	
t.	Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u.	Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$6,327	
	Number of Homestead/Farmstead Properties	3,446	3,446
V.	Median Assessed Value of Homestead Properties		\$100,600
	Portion of Act 1 EIT Revenue Used for Tax Relief		\$0
	State Property Tax Reduction Allocation		\$614,293
	Amount of Tax Relief from State/Local Sources		<u>\$614,293</u>

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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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>Amount of Tax Relief</u>	<u>Estimated Revenue</u>
06	Berks	670,356,900	28.2770	18,955,682	94.60000%	17,932,075		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
Totals		670,356,900		18,955,682		17,932,075	- 614,293 =	17,317,782

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	41,000

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	\$5.00	\$0.00	41,000	41,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	30,000	30,000
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			71,000	71,000

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%	1,372,364	1,372,364
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	50,000	50,000
6154 Amusement Taxes	10.00%	0.00%	38,000	38,000
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			1,460,364	1,460,364

Total Act 511, Current Taxes

Act 511 Tax Limit	---	719,563,000	X	12	8,634,756
		Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	10,837,940	
	1200 Special Programs - Elementary/Secondary	3,975,862	
	1300 Vocational Education	1,012,648	
	1400 Other Instructional Programs - Elementary/Secondary	180,791	
	1500 Nonpublic School Programs	0	
	1600 Adult Education Programs	4,750	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	0	
	Total 1000 Instruction	16,011,991	
2000	Support Services		
	2100 Support Services - Pupil Personnel	710,274	
	2200 Support Services - Instructional Staff	1,431,748	
	2300 Support Services - Administration	1,381,275	
	2400 Support Services - Pupil Health	300,981	
	2500 Support Services - Business	418,736	
	2600 Operation & Maintenance of Plant Services	2,869,831	
	2700 Student Transportation Services	1,022,638	
	2800 Support Services - Central	47,850	
	2900 Other Support Services	24,136	
	Total 2000 Support Services	8,207,469	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	553,127	
	3300 Community Services	19,344	
	3400 Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	572,471	
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	24,791,931	
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	3,039,197	
	5200 Interfund Transfers - Out	62,425	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	275,000	
	Total Other Financing Uses	3,376,622	
	Total Estimated Expenditures and Other Financing Uses		28,168,553
	Appropriation of Prior Year Encumbrances		0
	Total Appropriations		28,168,553
	Ending Unreserved Fund Balance		4,059,000

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

32,227,553

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,051,208
200	Personnel Services-Employee Benefits	2,155,225
300	Purchased Professional & Technical Services	336,865
400	Purchased Property Services	428,848
500	Other Purchased Services	436,240
600	Supplies	356,602
700	Property	72,952
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	10,837,940
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,316,394
200	Personnel Services-Employee Benefits	771,083
300	Purchased Professional & Technical Services	673,436
400	Purchased Property Services	0
500	Other Purchased Services	158,174
600	Supplies	53,455
700	Property	3,320
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	3,975,862
1300	Vocational Education	
100	Personnel Services-Salaries	314,846
200	Personnel Services-Employee Benefits	110,775
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	567,799
600	Supplies	19,228
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,012,648
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	129,747
200	Personnel Services-Employee Benefits	32,037
300	Purchased Professional & Technical Services	18,104
400	Purchased Property Services	0
500	Other Purchased Services	747
600	Supplies	156
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	180,791

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	4,750
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	4,750
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		16,011,991

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	495,848
200	Personnel Services-Employee Benefits	162,514
300	Purchased Professional & Technical Services	36,600
400	Purchased Property Services	0
500	Other Purchased Services	2,456
600	Supplies	12,856
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	710,274
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	843,568
200	Personnel Services-Employee Benefits	279,840
300	Purchased Professional & Technical Services	87,450
400	Purchased Property Services	966
500	Other Purchased Services	49,951
600	Supplies	162,280
700	Property	6,000
800	Other Objects	1,693
	Total Support Services - Instructional Staff	1,431,748
2300	Support Services - Administration	
100	Personnel Services-Salaries	859,920
200	Personnel Services-Employee Benefits	266,966
300	Purchased Professional & Technical Services	141,117
400	Purchased Property Services	323
500	Other Purchased Services	47,113
600	Supplies	33,839
700	Property	7,969
800	Other Objects	24,028
	Total Support Services - Administration	1,381,275
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	184,254
200	Personnel Services-Employee Benefits	42,206
300	Purchased Professional & Technical Services	61,000
400	Purchased Property Services	0
500	Other Purchased Services	1,486
600	Supplies	12,035
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	300,981

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	255,125
200	Personnel Services-Employee Benefits	109,192
300	Purchased Professional & Technical Services	33,250
400	Purchased Property Services	10,869
500	Other Purchased Services	2,050
600	Supplies	5,250
700	Property	2,000
800	Other Objects	1,000
	Total Support Services - Business	418,736
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	911,984
200	Personnel Services-Employee Benefits	426,562
300	Purchased Professional & Technical Services	34,673
400	Purchased Property Services	839,887
500	Other Purchased Services	135,851
600	Supplies	454,846
700	Property	64,428
800	Other Objects	1,600
	Total Operation & Maintenance of Plant Services	2,869,831
2700	Student Transportation Services	
100	Personnel Services-Salaries	63,313
200	Personnel Services-Employee Benefits	24,475
300	Purchased Professional & Technical Services	3,700
400	Purchased Property Services	9,000
500	Other Purchased Services	903,387
600	Supplies	18,563
700	Property	0
800	Other Objects	200
	Total Student Transportation Services	1,022,638
2800	Support Services - Central	
100	Personnel Services-Salaries	34,000
200	Personnel Services-Employee Benefits	10,350
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,100
600	Supplies	2,100
700	Property	0
800	Other Objects	300
	Total Support Services - Central	47,850

<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	24,136
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	24,136
	Total Support Services	8,207,469
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	349,279
200	Personnel Services-Employee Benefits	60,006
300	Purchased Professional & Technical Services	35,700
400	Purchased Property Services	0
500	Other Purchased Services	53,989
600	Supplies	51,300
700	Property	0
800	Other Objects	2,853
	Total Student Activities	553,127

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	19,344
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	19,344
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	572,471
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	1,002,777
900	Other Uses of Funds	2,036,420
	Total Debt Service	3,039,197
5200	Interfund Transfers - Out	
900	Other Uses of Funds	62,425
	Total Interfund Transfers - Out	62,425

<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	275,000	
	Total Budgetary Reserve	275,000	
	Total Other Expenditures and Financing Uses	3,376,622	
TOTAL EXPENDITURES			28,168,553

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	3,200,000	3,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	375,000	300,000
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	12,000	11,000
Other Special Revenue Funds	0	0
Capital Project Fund	600,000	400,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	120,000	110,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	<u>4,307,000</u>	<u>3,821,000</u>
<u>LONG-TERM INVESTMENTS</u>		
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	<u>0</u>	<u>0</u>
TOTAL CASH AND INVESTMENTS	<u><u>4,307,000</u></u>	<u><u>3,821,000</u></u>

	<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	23,730,000	32,160,000
Accumulated Compensated Absences	350,000	355,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	24,080,000	32,515,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	0	0
General Fund	1,520,000	1,570,000
TOTAL SHORT-TERM PAYABLES	1,520,000	1,570,000
TOTAL INDEBTEDNESS	<u><u>25,600,000</u></u>	<u><u>34,085,000</u></u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation: <i>It is prudent financial management to maintain a fund balane in the event of emergencies or contingencies.</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	1,809,000
	Explanation: <i>Funds have been Designated for renovation of the High School and for the expected PSERS rate increase in 2012-13.</i>	
0772	Estimated Ending Unreserved Undesignated Fund Balance	2,250,000
	Explanation: <i>It is prudent financial management to maintain a fund balane in the event of emergencies or contingencies.</i>	
	Ending Fund Balance - Unreserved	4,059,000
5900	Budgetary Reserve	275,000
	Explanation: <i>Budgetary Reserve is for contingencies and emergencies that may arise during the year.</i>	
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	4,334,000
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