



South Fayette School District

2010-11 Proposed Preliminary Budget

Board Presentation: April 27, 2010

The mission of the South Fayette School District, in partnership with the community, is to cultivate academic, artistic, and athletic excellence by instilling a spirit of collaboration and communication to develop confident, ethical and responsible leaders.



Objectives of the Budget Presentation

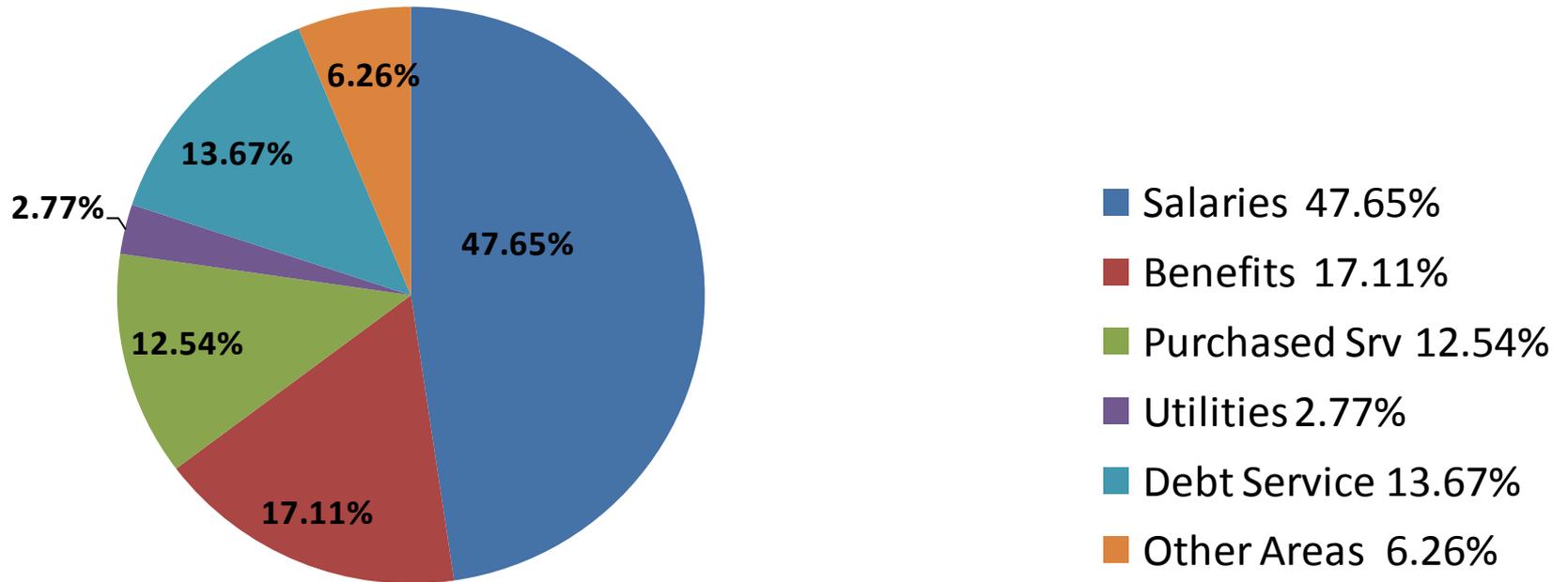
- Provide an overview of current financial status of the South Fayette School District.
- Provide the financial data reflective of the January & February 2010 Building/Department presentations of the 2010 - 2011 budget.
- Describe specific items that generate increases in expenditures.
- Describe revenue increases & decreases and the discrepancy with expenditure increases.
- Separate major contingency items budgeted to identify these items as “potentially” not being spent, but required to be budgeted.



Timeline for 2010-2011 Budget Approval

- January 26, 2010 Adoption of a Resolution indicating that the Board will not raise the rate of any tax by more than its 3.5% index.
- January – March 2010 Budget Presentations (Expense Only) to the Board by individual supervisors/administrators.
- March 25 – April 16, 2010 Review & Revisions to proposed 2010-2011 Building & Departmental Budgets.
- April 27, 2010 Budget Presentation (Revenue & Expenditures), District-wide, presented to the Board of School Directors.
- May 18, 2010 Board of School Directors **MUST** adopt a “proposed final budget for 2010-11 (Deadline, May 31, 2010 – must be 30 days prior to adoption of final budget).
- June 12, 2010 Deadline to advertise intention to adopt Final Budget for 2010-2011.
- June 22, 2010 Adoption of Final Budget for 2010-2011 by the Board of School Directors.

Expenditures 2010-2011



Department/Building Budgets

As Presented In Detail by Each Dept/Building at the January – March 2010 Board Meetings (does not include staff compensation and benefits)

	2009-10	2010-11 Proposed	Change
Elementary School	\$148,465	\$180,760	\$32,295; +21.75%
Explanation	Budget includes textbooks, workbooks and general supplies, furniture, and library books due to increased enrollment. Also, piano tuning, membership dues and fees, etc.		
Middle School	\$105,975	\$110,573	\$4,598; +4.34%
Explanation	Budget includes transfer of \$14K expense from Technology budget, Science, Fine Arts, & Ind. Tech supplies, Carnegie Learning/Core K-12 SW, Library Books & Library Repairs & Equipment. Also, increases for Staff Development.		
High School	\$191,332	\$229,282	\$37,950; +19.83%
Explanation	Budget includes increased Music books & periodicals, band travel, Language Arts Books & Periodicals, Foreign Language Books & Periodicals, New books for College Algebra/Trig. Course, New Physics textbook adoption, AP European History textbooks, new Library Books, Library Replacement equipment, Student Activities Dues & Fees.		

Department budgets have been rounded to the nearest dollar amount.

Department/Building Budgets

(does not include staff compensation and benefits)

	2009-10	2010-11 Proposed	Change
Athletics	\$180,071	\$153,328	(\$26,743); -14.85%
Explanation	Supplies for all District sports (51 teams), medical supplies, UPMC trainers, ambulance costs, maintenance for equipment, cleaning and reconditioning of uniforms, awards and letters; girls soccer uniforms (7 th and 8 th grade), girls basketball uniforms (varsity uniforms.)		
Curriculum & Assessment	\$19,445	\$36,175	+\$16,730; +86.04%
Explanation	Curriculum development, staff development, PA Educator, teacher induction.		
Community & Public Relations	\$38,425	\$38,425	\$0
Explanation	Printing and postage for district mailings (calendar, report card required by NCLB, newsletters, postcards), newspaper subscriptions, dues and fees, Act 1 required mailings		

Department budgets have been rounded to the nearest dollar amount.

Department/Building Budgets

(does not include staff compensation and benefits)

	2009-10	2010-11 Proposed	Change
Business Office/Human Resources/Copy Center	\$320,230	\$309,230	(\$11,000); -3.44%
Explanation	District Copy center fees, audit fees, equipment maintenance, District telephone service, CSIU software maintenance costs, general supplies, membership dues and fees, employment advertising;		
Superintendent's Office/ School Board	\$63,190	\$76,140	\$12,950; +20.49%
Explanation	Security bonds, School Leaders Liability Insurance, advertising (meetings etc.), Student Accident Insurance Policy, general supplies, dues and memberships, software for Board information		
Special Education	\$1,399,690	\$1,708,867	\$309,177; +22.09%
Explanation	IU contract services, tuition for outside placements, ESL services, supplies for Gifted programs, psychological evaluations, cyber charter school costs, District (this increase will be offset by revenue). Increase in Cyber Charter School costs		

Department budgets have been rounded to the nearest dollar amount.

Department/Building Budgets

(does not include staff compensation and benefits)

	2009-10	2010-11 Proposed	Change
Building and Grounds	\$184,220	\$325,362	\$141,142; +76.62%
Explanation	Snow removal, lawn maintenance, repair of equipment, fields maintenance, pest control; Increase due to plans for repair/repaving. Maintain parking lots, tar and chip transportation facilities.		
Maintenance	\$285,869	\$305,297	\$19,428; +6.80%
Explanation	Boiler water treatments, swimming pool water testing, sewage water testing, trash and recycle hauling, all district utilities, building and equipment maintenance services; Includes contingency for condensing unit for the middle school auditorium and additional heat pumps for replacement in middle and elementary schools.		
Custodial	\$158,777	\$133,996	(\$24,781); -15.61%
Explanation	Laundry service (mats, mops), exterior window cleaning one time per year, gym floor refinishing, equipment maintenance, general cleaning supplies.		

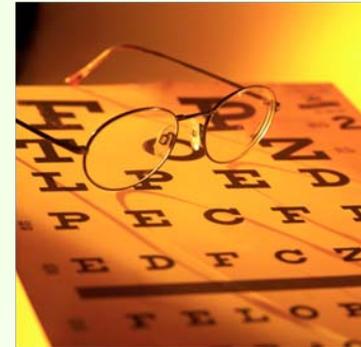
Department budgets have been rounded to the nearest dollar amount.

Department/Building Budgets

(does not include staff compensation and benefits)

	2009-10	2010-11 Proposed	Change
Transportation	\$849,154	\$874,943	\$25,789; +3.04%
Explanation	Fuel, outside repairs, equipment rental (radios, repeater fee), vehicle rental, contracted carriers (students going to outside schools), insurance, required drug testing, parts and supplies, replacement busses, license fees and required first aid classes. Additional savings from the budget presented at the February 24 th Board meeting includes diesel fuel cost savings related to proposed changes to middle school and high school bus runs.		
Technology	\$468,382	\$1,015,541	\$547,159; +116.82%
Explanation	VOIP, Network upgrades, computer labs (HS, MS, ES). Repair and maintenance of equipment, LCD projectors, laptops for new staff, laptop rotation, replacement computers, mobile cart – grade 4; membership dues and fees, Training for PowerSchool software for student management – attendance, grades, scheduling, parent communication.		
TOTALS	\$4,413,225	\$5,497,919	\$1,084,694 ; +24.58%

Employee Benefits



Group Health Insurance - Group Life Insurance - Retirement
Workers Compensation - Social Security - Tuition Reimbursement

Health Insurance ACSHIC Costs and Employee Enrollment Comparisons for 2009-10 and 2010-11

		09-10 (total enrolled)	10-11 (projected enrollment)		09-10 (total enrolled)	10-11 (projected enrollment)
	Keystone	164	175	PPO Blue	70	67
Family	\$14,901	58	75	\$15,652	24	24
Two Person	\$13,649	33	32	\$15,054	33	32
Parent /Child	\$13,016	1	1	\$13,667	1	0
Parent /Children	\$11,833	1	1	\$12,424	1	1
Single	\$ 5,275	71	66	\$ 5,542	11	10

ACSHIC (Allegheny County School Health Insurance Consortium) is projecting a 5% increase for 2010-2011.

Total Staff Health Insurance Costs:

\$ 3,115,065

Contributions of Staff:

\$ 356,612

Employee Health Insurance Contributions

Faculty and Professional Staff

- 6% of premium (up to a 10% premium increase)

Support Staff hired prior to 8/20/96 and Clerical Staff*

- \$30/month Health Insurance Premium; \$15/month Dental Insurance Premium
- 100% of Vision Coverage

Full-time Support Employees hired after 8/20/96*

- 30% of Health Insurance Premium; 40% of Dental Insurance Premium
- 100% of Vision Coverage

Part-Year Support Employees (working 4 or more hours per day – bus drivers, paraeducators)

- 50% of Premiums for Health and Dental and 100% of Vision

Total Staff Health Insurance Costs:	\$3,115,065
Contributions of Staff:	\$ 356,612

*Employees with Individual Coverage pay no premium.

State Mandated Retirement Contributions

State Mandated Retirement Contribution (PA School Employees Retirement System - PSERS)

Current Rate: 4.78%

Proposed Rate: 8.22%

An increase of: 72%

Cost of increase for existing staff = \$119,981 *(retirement budgeted at 7.45% in 2009-2010 as recommended)

2003-04	3.77%	2009-10	4.78%
2004-05	4.23%	2010-11	8.22%*
2005-06	4.69%	2011-12	10.59%*
2006-07	6.46%	2012-13	29.22%*
2007-08	7.13%	2013-14	32.09%*
2008-09	4.76%	2014-15	33.60%*

*These numbers are estimates from PSERS.

Debt Service

School Year	Debt Service	Annual Difference
2002-2003	\$2,574,112	
2003-2004	\$2,851,392	+\$277,280
2004-2005	\$3,538,073	+\$686,681
2005-2006	\$3,528,504	(\$9,569)
2006-2007	\$4,140,464	+\$611,960
2007-2008	\$4,368,696	+\$228,232
2008-2009	\$4,373,116	+\$4,420
2009-2010	\$4,364,554	(\$8,562)
2010-2011	\$3,990,563* \$4,706,644 *w/o new Intermediate School & Performance Contract	\$(373,991)* \$+342,090

Debt service has increased since 2002 due to the completion of the High School, the addition and renovation of the Middle School, the renovation of the Elementary School, and the building of the Stadium complex including the turf field, softball field and field house, natural grass field, and administrative offices, Army Base Property Acquisition (22 acres), Nagel Property Purchase (9.2 acres), Iagnemma Property Purchase (6.9 acres)

Utilities

Service	2008-09 Actual	2009-10 Budgeted	2010-2011 Proposed
Natural Gas	\$323,886	\$336,524	\$352,300
Electric	\$443,742	\$460,113	\$505,520
Water	\$82,954	\$91,584	\$96,163
Total	\$850,582	\$888,221	\$953,983



Student Enrollment and Staff

Actual and Projections
(Administrative and
Demographer)



Student Enrollment

	2002- 2003	2003- 2004	2004- 2005	2005- 2006	2006- 2007	2007- 2008	2008- 2009 (10/1/08)	2009- 2010 (10/1/09)	2010- 2011 Proj
Elementary (K-4)	705	751	794	805	831	893	908	987	1040
Middle School (5-8)	566	573	585	605	654	666	717	736	751
High School (9-12)	522	542	544	585	622	618	646	656	705
TOTALS	1793	1866	1923	1995	2107	2177	2279	2379	2496

	6/08/08 ACTUAL End of Yr.	08-09 Admin. PROJ	08-09 Demog. PROJ	10-01-08 ACTUAL Beg. of Yr.	STAFF 08-09	09-10 Admin. PROJ.	STAFF Proj 09-10	09-10 Demog. PROJ.	10-11 Admin. PROJ	STAFF Proj 10-11	10-11 Demog. PROJ Table 16	10-11 Demog PROJ Table 15
K	182	190	173	180	4	199 (5)	5	199 (5)	200	6	162 (5)	187
1	188	194	196	187	10	186 (10)	10	185 (10)	230	11	212 (12)	240
2	167	189	193	193	9	187 (9)	9	200 (10)	205	10	189 (9)	214
3	168	167	175	168	8	193 (9)	9	202 (9- 10)	200	9	209 (9)	206
4	182	168	173	174	7	168 (7)	7	180 (8)	205	7	208 (8)	208
ES	887	908	910	902	38	933	40	966(42- 43)	1040	43	980 (43)	1055
5	163	190	191	190	8	182	8	179 (8)	190	8	186 (8)	186
6	186	163	167	167	6.5	190	7.5	196 (8)	192	9	183 (9)	183
7	176	188	192	193	7.5	175	7.5-8	175 (7.5-8)	201	7	205 (7)	205
8	143	176	178	177	8	193	8-9	194 (8- 9)	168	8	177 (8)	177
MS	668	717	728	727	30	740	31-32.5	744 (31.5 - 33)	751	32	751 (75)	751
9	172	154	153	160		195		189	195		206	206
10	148	176	175	174		162		152	192		187	187
11	167	147	141	146		175		167	158		145	145
12	125	169	170	170		147		142	160		168	168
HS	612	646	639	650		679	+2 (no new staff in 2 yrs.)	650	705		706	706
TOTAL	2167	2271	2277	2279		2352		2360	2496		2437	2512

	06-07 Staff	06-07 Students	07-08 Staff	07-08 Students	08-09 Staff	08-09 Students	9-10 Prop.	9-10 Est.	10-11 Prop.	10-11 Students
HS Faculty	47.9	622	48.9	618	49.4	650	51.8	679	53	705
MS Faculty	46.5	654	51.5	666	53.7	727	55.7	740	55.7	751
ES Faculty	53.2	831	54.0	893	54.3	902	55.3	933	59.3	1040
TOTAL FACULTY/Students	147.6	2107	154.4	2177	157.4	2279	162.8	2335	168	2496
Paraeducators	21.0		24.0		24.0		24.0		26.0	
Student Monitors (2- 3 hr.)	8.0		11.0		12.0		12.0		12.0	
Technology	6.0		7.0		7.0		6.0		7.0	
Clerical Admin Asst	17.0		17.0		17.0		17.0		17.0	
Receptionists	2.0		2.0		2.0		2.0		3.0	
Administrators	10.0		10.0		10.0		10.0		10.0	
Other Leadership	3.6		3.6		3.6		1.6		4.0	
Other Staff	1.0		2.0		2.0		2.0		3.0	
Custodial	26.0		26.0		26.0		25.0		24.0	
Maintenance	4.0		4.0		4.0		3.0		3.0	
Transportation	37.0		38.0		40.0		40.0		40.0	
Food Service	28		29		30		30.0		30.0	
TOTAL STAFF	312.2		328		335		335.4		347	

Expenditures Associated with New Proposed Items for 2010-11

(includes items necessary to continue current service level offered by the District)

<u>Staff</u>	<u>Budgeted</u>
ES Grade 1 Teacher	\$45,575
ES Grade 4 Teacher	\$45,575
ESL Teacher (P/T)	\$27,345
Speech & Language Therapist (Incr. to F/T)	\$19,115
Director of Technology & Innovation	\$80,000
Communications (P/T)	\$30,000*

*not currently budgeted

Annual Compensation for Proposed Additional 2010-11 Staff

	Total Salary	Benefits (Healthcare, retirement, payroll taxes)	Totals
New Faculty (2 Elem; 1 ESL; 3 as needed)	\$255,220	\$134,535	\$389,755
Transportation (2 as needed drivers)	\$46,102	\$23,978	\$70,080
Pupil Personnel – 1 Speech & Lang. Therapist (incr. to F/T)	\$19,115	\$18,448	\$37,563
Paraeducators/Student Monitors (2 as needed paraeducators)	\$36,506	\$22,351	\$58,857
Administration (Director of Technology)	\$80,000	\$28,899	\$108,899
TOTALS	\$436,943	\$228,211	\$665,154

Summary of Major Cost Changes That Influence 2010-11 Budget

Existing Staff Salary Increases and Social Security	\$	337,569
Existing Staff Retirement Contribution Increases	\$	119,981*
Existing Staff Health Insurance Increases	\$	202,083
New Staff	\$	433,715
Utilities	\$	65,762
<u>Building/Dept. Budget Increases</u>	<u>\$</u>	<u>1,063,388</u>
TOTAL	\$	2,222,498

*09/10 Retirement budgeted at recommended 7.45% but actual rate was 4.78%

Revenue



2010-11 Revenue - All Sources

Local: \$23,814,035

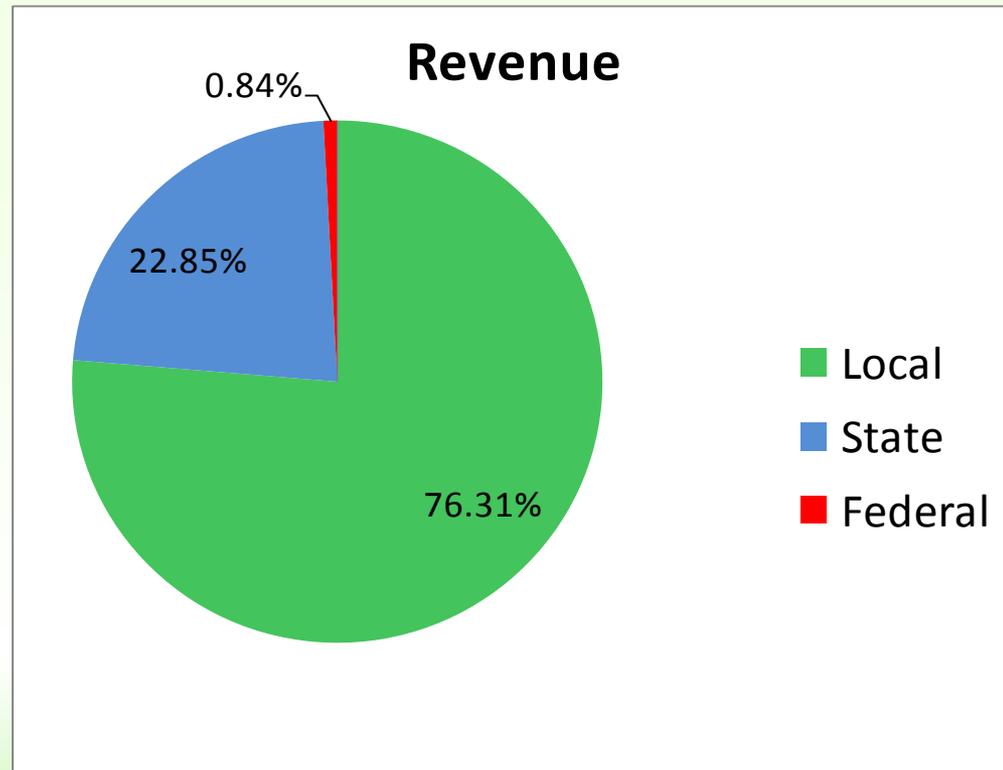
Current Real Estate Taxes, Interim Taxes, Delinquent Taxes, PURTA, Per Capita Tax, LST, Real Estate Transfer Tax, Current and Delinquent Earned Income, Interest Earnings, IDEIA Pass through Funds

State: \$7,131,529

Consists of: Basic Education Subsidy, Special Education Subsidy, Home Bound Instruction, Charter School Reimbursement, Transportation, Debt Service, Retirement, Social Security, Accountability Grant, Dual Enrollment Funding

Federal: \$261,259

Title I, Title IIA, Title V, ACCESS Reimbursement



Revenue Comparisons

Local, State, Federal

	02-03	03-04	04-05	05-06	06-07	07-08
Local	\$17,278,840	\$18,052,161	\$18,910,066	\$19,877,286	\$20,499,763	\$22,490,297
State	\$4,267,067	\$4,545,938	\$5,082,300	\$5,299,647	\$5,676,507	\$6,207,212
Federal	\$506,096	\$343,127	\$424,086	\$336,263	\$314,134	\$272,661
	\$22,052,003	\$22,941,226	\$24,416,452	\$25,513,196	\$26,490,404	\$28,970,170

	08-09	09-10 Budgeted	10-11 Projected
Local	\$23,652,481	\$23,582,347	\$23,814,035
State	\$6,708,814	\$6,986,286	\$7,131,529
Federal	\$229,378	\$613,874	\$261,259
	\$30,590,673	\$31,182,507	\$31,206,823

Revenue Focus: Local

Taxes Levied	2009-10 Rate of Taxation and 2010-2011 Rate of Taxation
Current Real Estate Taxes 09-10 Allowable (not to exceed) 10-11	24.04 mills (\$24.04 per thousand of assessed value) 24.88 mills (\$24.88 per thousand of assessed value)
Interim Real Estate Taxes 09-10 Allowable (not to exceed) 10-11	24.04 mills (\$24.04 per thousand of assessed value) 24.88 mills (\$24.88 per thousand of assessed value) Date of occupancy to date property appears on tax blotter for full year billing.
Section 679 Per Capita Tax	\$5.00 per resident (over the age of 18)
Local Services Tax (LST)	\$5.00 per resident (over the age of 18)
Occupation Privilege Tax	\$5.00 per person employed in the Township
Earned Income Tax	½% of resident's earned income
Real Estate Transfer Tax	½% of property sale price

History of Assessed Property Valuations

<u>School Year</u>	<u>Assessed Value</u>	<u>% Inc</u>	<u>Tax Levy</u>	<u>Net Revenue</u>	<u>Millage</u>
2003-2004	\$749,345,966	2.15%	\$ 15,204,230	\$ 14,444,018	20.29
2004-2005	\$772,361,781	3.07%	\$ 15,671,221	\$ 14,839,000	20.29
2005-2006	\$801,057,893	3.72%	\$ 16,253,262	\$ 15,440,791	20.29
2006-2007	\$833,284,638	4.02%	\$ 17,657,301	\$ 16,774,436	21.19
2007-2008	\$839,675,848	0.77%	\$ 19,430,099	\$ 18,458,594	23.14
2008-2009	\$867,623,896	3.33%	\$ 20,202,044***	\$ 19,191,943	24.04
2009-2010	\$892,858,656	2.91%	\$ 20,808,688***	\$ 19,768,254	24.04
2010-2011	\$905,289,823	1.39%	\$ 21,107,534***	\$ 20,052,157	24.04
			\$ 21,845,068***	\$ 20,752,815	24.88*

*Allowable not to exceed .84 mill increase

***Note: The calculation of the tax levy in this year excludes approved Homestead Assessments of \$27,272,615.

Value of a Gross Mill of Tax & Collection Rate

	Value of a <u>Gross</u> Mill of Tax in South Fayette School District	Value of a <u>Collected</u> Mill of Tax (based on 95% collection rate)
2004-2005	\$772,362	\$733,744
2005-2006	\$801,097	\$761,042
2006-2007	\$833,285	\$791,620
2007-2008	\$839,676	\$797,692
2008-2009	\$840,351	\$798,334
2009-2010	\$865,586	\$822,307
2010-2011	\$878,017	\$834,116

Collection Rate

Why don't taxing jurisdictions collect 100% of the real estate tax levied?

- 2% Discount
- Exonerations
- Uncollectibles
- Appeal Dispositions
- County Administrative Changes (A4)

How Millage Affects the Taxpayer

Average South
Fayette Home Value

(according to 1/08 data):

\$113,344



If a house is assessed at \$100,000

1 mill of taxes = $.001 \times 100,000 =$

– \$100 per year or 8.33 per month or 27.4 cents per day

1.5 mills of taxes = $.0015 \times \$100,000 =$

– \$150 per year or 12.50 per month or 41.1 cents per day

2 mills of taxes = $.002 \times \$100,000 =$

– \$200 per year or \$16.66 per month or 54.8 cents per day

3 mills of taxes = $.003 \times \$100,000 =$

– \$300 per year or \$25 per month or 82.2 cents per day

Budget Summaries

Information for 2010-11 Proposed Budget Reflects all Data
Presented to School Board by April 27, 2010

	2007-08 Actual 23.14 mills (1.95 mill increase)	2008-09 Actual 24.04 mills (.90 mill increase)	2009-10 Budgeted 24.04 mills	2010-11 Proposed April, 2010 Reflects 24.04 mills
6000 Local Revenue	\$22,490,297	\$23,652,481	\$23,582,347	\$23,814,035
7000 State Revenue	\$6,207,212	\$6,708,814	\$6,986,286	\$7,131,529
8000 Federal	\$272,661	\$229,378	\$613,874	\$261,259
9000 Other	----	----	----	----
TOTAL REVENUES	\$28,970,170	\$30,590,673	\$31,182,507	\$31,206,823
1000 Instruction Expense	\$13,832,396	\$14,206,879	\$16,293,853	\$17,103,955
2000 Support Expense	\$9,600,907	\$9,613,553	\$10,188,931	\$11,628,278
3000 Operation Non- Instructional Expense	\$809,051	\$822,805	\$821,445	\$885,785
5000 Other Financing Expenses	\$4,594,225	\$4,640,372	\$4,902,288	\$4,806,644
TOTAL EXPENDITURES	\$28,836,579	\$29,283,609	\$32,206,517	\$34,424,662

Budget Summaries

Including Fund Balance Information

	2007-08 Actual 23.14 mills (1.95 mill increase)	2008-09 Actual 24.04 mills (.90 mill increase)	2009-10 Budgeted (June 30, 2009) Reflects 24.04 mills	2010-11 Proposed April, 2010 Reflects 24.04 mills
Total Revenues	\$28,970,170	\$30,590,673	\$31,182,507	\$31,206,823
Total Expenditures	\$28,836,579	\$29,283,609	\$32,206,517	\$34,424,662
Results of Operations (Difference)	\$133,591	\$1,307,064	(\$1,024,010)	(\$3,217,839) Reflects current budget projections (10-11) and continued funding of prior year (09-10) budgeted deficit
Beginning Fund Balance	\$1,889,672	\$2,023,263	\$3,330,327	\$2,306,317
Ending Fund Balance	\$2,023,263	\$3,330,327	\$2,306,317	(\$911,522)

**In 2006-07, the Board of School Directors voted to allocate \$2,046,045 from fund balance to balance the 2006-07 annual budget while increasing millage by .90 mills (\$1,075,451 was actually utilized in 2006-2007 to balance the budget.)

*** In 2007-08, the Board of School Directors voted to allocate \$1,108,318 from fund balance to balance the 2007-08 annual budget while increasing millage by 1.95 mills.

****In 2008-09, the Board of School Directors voted to allocate \$613,507 from fund balance to balance the 2008-09 annual budget while increasing the millage by .90 mills.

Budget Expenditure Summary by Function

	2008-09 Actual 24.04 mills (.90 mill increase)	2009-10 Budgeted (June 30, 2010) Reflects 24.04 mils	2010-11 Proposed April, 2010 Reflects 24.04 mils
TOTAL REVENUES	\$30,590,673	\$31,182,507	\$31,206,823
1100 Regular Education	\$11,555,259	\$12,913,993	\$13,330,710
1200 Special Education	\$2,403,676	\$3,129,999	\$3,507,682
1300 Vocation Education	\$245,836	\$244,492	\$261,723
1400 Other Instruction	\$2,108	\$5,370	\$3,840
2100 Support Svr – Students	\$832,618	\$921,413	\$982,259
2200 Support Svr – Instruction	\$651,664	\$730,510	\$745,857
2300 Administrative Services	\$1,839,443	\$1,948,570	\$1,976,437
2400 Pupil Health Services	\$207,211	\$222,424	\$265,367
2500 Business Services	\$523,039	\$615,848	\$732,893
2600 Operations & Maintenance	\$2,757,430	\$2,889,628	\$3,183,544
2700 Transportation	\$2,380,966	\$2,348,138	\$2,678,319
2800 Support Svc – Central	\$391,515	\$482,901	\$1,030,072
2900 Support Svc - Other	\$29,667	\$29,500	\$33,531
3200 Athletics & Student Activities	\$822,805	\$821,443	\$885,784
5000 Other (Debt Svc, Transfers)	\$4,640,372	\$4,902,288	\$4,806,644
TOTAL EXPENDITURES	\$29,283,609	\$32,206,517	\$34,424,662

Budget Expenditure Summary by Object

	2008-09 Actual 24.04 mills (.90 mill increase)	2009-10 Budgeted (June 30, 2009) 24.04 mills	2010-11 Proposed April, 2010 Reflects 24.04 mills
TOTAL REVENUES	\$30,590,673	\$31,182,507	\$31,206,823
100 Salaries	\$14,831,332	\$15,869,111	\$16,407,493
200 Benefits	\$4,501,753	\$5,508,743	\$5,888,627
300 Professional Services	\$1,090,297	\$1,336,400	\$1,480,779
400 Purchased Services	\$1,042,542	\$1,080,067	\$1,214,657
500 Other Purchased Service	\$984,933	\$1,350,267	\$1,616,502
600 Books, Supplies, Software	\$1,586,347	\$1,375,310	\$1,536,261
700 Equipment	\$522,913	\$656,930	\$1,328,488
800 Miscellaneous Fees	\$2,336,593	\$2,588,189	\$2,244,274
900 Other Uses	\$2,386,899	\$2,441,500	\$2,707,581
TOTAL EXPENDITURES	\$29,283,609	\$32,206,517	\$34,424,662

Summary of Proposed 2010-11 Budget

Proposed Revenue	\$31,206,823
Proposed Expenditures	\$34,424,662
Difference (results of operations)	(\$3,217,839)
Available Fund Balance	\$2,306,317
Total Contingencies Budgeted	\$1,574,459
Total Capital Expenditures Budgeted	\$75,495

“As Needed” or “Contingency” Items in the 2010-11 Proposed Budget

Expenditures in 2010-11 Budget that are proposed
but identified “As Needed” or “Contingency”

<u>Item/Department/Building</u>	<u>Amount</u>
Teacher	\$68,513.12
Teacher	\$68,513.12
Teacher (Special Ed)	\$68,513.12
Bus Driver	\$35,040.23
Bus Driver	\$35,040.23
Speech & Lang. Therapist (40%)	\$37,562.86
Paraeducator	\$29,428.48
<u>Paraeducator</u>	<u>\$29,428.48</u>
TOTAL “As Needed” STAFF	\$372,039.64

“As Needed” or “Contingency” Items in the 2010-11 Proposed Budget

Expenditures in 2010-11 Budget that are proposed
but identified “As Needed” or “Contingency”

<u>Special Education Placements</u>	<u>Amount</u>
Charter Schools (3)	\$37,723.06
AIU Deaf & Hearing	\$64,972.01
AIU Vision Support	\$11,946.00
Children's Institute	\$23,094.00
Pressley Ridge	\$21,295.44
Tillotson School	\$16,512.00
Watson Institute	\$17,668.00
Pathfinder	\$53,153.15
English as a Second Language	\$38,000.00
Wesley Highlands	\$17,190.18
Holy Family Institute	\$21,840.00
Wesley Academy	\$16,887.54
<u>Cooperative Work</u>	<u>\$54,363.60</u>
Total Special Education “As Needed”	\$394,644.98

“As Needed” or “Contingency” Items in the Proposed 2010-11 Budget

Expenditures in 2010-11 Budget that are proposed but “As Needed” or “Contingency”

<u>Contingency Budgets</u>	<u>Amount</u>
Debt Service (Intermediate School)	\$588,235.00
Debt Service (Performance Contracting)	\$127,846.00
Pupil Personnel (Gateway Center)	\$13,000.00
MS Rooftop Condensing Unit	\$30,000.00
Maintenance Contingency	\$32,193.00
Custodial Contingency	\$ 2,500.00
<u>Athletic Contingency</u>	<u>\$14,000.00</u>
Total Contingencies	\$807,774.00
“As Needed” GRAND TOTAL	\$1,574,458.62
(Includes Staff, Special Education, Debt Service Maintenance/Custodial, Athletics)	

“Capital Expenditure Items Budgeted”

Proposed Capital Expenditures in 2010-11 Budget

<u>Capital Expenditures Budgeted</u>	<u>Amount</u>
Seal Cracked Pavement/Maintain Parking Lots	<u>\$75,495.00</u>
Total Capital Expenditures Budgeted	\$75,495.00

Impact on 2010-11 Budget

Decisions to be made:

It is recommended that the Board of School Directors review the following items:

Expense

1. Technology Expenses	\$739,484
Voice-Over-IP	\$188,351
Network Upgrade – HS	\$117,182
Network Upgrade – MS	\$ 90,995
Network Upgrade – ES	\$ 27,092
Network Upgrade – Admin Bldg	\$ 11,466
Network Upgrade – PP Building	\$ 11,466
Network Upgrade – Trans & Stadium	\$ 22,932
Computer Labs – HS (2 labs @\$40K)	\$ 80,000
Computer Labs – MS (3 labs @\$40K)	\$120,000
Computer Labs – ES (140 Computers @\$500)	\$ 70,000

Impact on 2010-11 Budget

Decisions to be made:

It is recommended that the Board of School Directors review the following items:

Expense

2. Grounds Expenses	\$ 95,828
Filling & Sealing of all Cracked Pavement	\$ 75,495
Tar & Chip at Transportation Facility	\$ 20,333
3. Additional Debt Service	\$716,081
New Intermediate School	\$588,235
Performance Contract	\$127,846
SUBTOTAL EXPENSE IMPACT	<u>\$1,551,393</u>

Impact on 2010-11 Budget

Decisions to be made:

It is recommended that the Board of School Directors review the following items:

Expense

4. Contingency Items (Pages 35, 36 & 37)	\$858,378
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TOTAL EXPENSE IMPACT	<u>\$2,409,771</u>
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Impact on 2010-2011 Budget

Decisions to be made:

It is recommended that the Board of School Directors review the following items:

Revenue

1. Millage Increase \$700,000

Millage increase (3.5% Index = .84 mills)

TOTAL REVENUE IMPACT \$ 700,000



Questions and/or Comments