

**F**indlay **C**ity  
**S**chool **D**istrict

**2 0 0 6 B u d g e t**

**Fiscal Year Ending  
June 30, 2006**

**As Recommended for Board Approval**

**August 22, 2005**

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		<b>REVENUE</b>			
		<i>General Fund</i>			
		<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
<b>Receipts From Local Sources</b>					
1111	Real Estate Tax	\$ 18,136,357	\$ 18,705,337	\$ 20,101,125	\$ 22,634,091
1120	Personal Property Tax	<u>7,081,386</u>	<u>6,105,441</u>	<u>6,693,259</u>	<u>6,308,061</u>
<b>Total Receipts From Local Sources</b>		<u>25,217,743</u>	<u>24,810,778</u>	<u>26,794,384</u>	<u>28,942,152</u>
<b>Receipts From State and Federal Sources</b>					
3110-0000	Basic Aid	11,932,006	12,640,164	12,910,599	13,579,980
3110-0002	Special Education Allowance	1,389,067	1,472,806	1,939,453	1,609,899
3110-0004	Vocational Allowance	211,851	256,259	257,811	251,484
3110-0005	Transportation Allowance	972,601	1,052,175	979,895	747,365
3110-0006	DPIA Allowance	25,308	25,308	25,308	25,814
3110-0009	Parity Aid	<u>104,424</u>	<u>262,361</u>	<u>461,939</u>	<u>529,820</u>
	<i>Sub-Total SF3</i>	14,635,257	15,709,072	16,575,004	16,744,362
3110-0008	Other Adjustments (Voc & Spec. Ed)	1,063,672	1,095,501	1,120,957	1,116,831
3130	Rollback and Homestead	2,618,666	2,646,628	2,867,945	3,041,824
3190	Utility Reimbursement SB3/287	196,410	207,513	229,771	220,000
3190-0001	Summer School Operation	9,859	-	-	-
3190-0006	Tuition From Other Districts	114,391	97,585	95,592	98,000
3219	State Reimbursement Spec Ed	-	10,806	8,480	11,000
4120/4139	Federal Medicaid/ Stu Intervention	158,398	137,877	190,016	135,000
3212-9194	Bus Purchase Allowance	<u>70,228</u>	<u>31,966</u>	<u>33,546</u>	<u>33,546</u>
<b>Total Receipts From State and Federal Sources</b>		<u>18,866,881</u>	<u>19,936,949</u>	<u>21,121,310</u>	<u>21,400,563</u>
<b>Miscellaneous Receipts From Local Sources</b>					
1211	Tuition Parents	4,816	59	-	-
1222	Summer School	25,555	31,324	41,180	35,000
1223	Tuition Special Education	276,348	358,227	387,648	387,000
1224	Tuition Vocational Education	41,360	86,093	103,359	140,950
1227	Open Enrollment	946,873	898,944	1,061,434	930,117
1410	Interest Inactive Funds	289,557	144,884	149,075	180,000
1710	Classroom Supplies	-	-	-	-
1740	Class Fees/Parking Fees	8,092	7,094	5,758	7,000
1810	Rental School Property	82,725	88,611	88,055	88,000
1820	Donations	22,530	15,382	1,000	5,000
1820-0001	Donations - Weight Room Pledges	37,783	22,000	-	-
1820-0002	Donations - Donnell Capital Projects	241,920	164,875	-	-
1832	Contracted Services - HCESC	-	-	33,326	-
1833	Special Ed - Workshop	206,970	236,531	236,454	-
1890	Miscellaneous Fines, Etc.	77,348	125,249	146,877	140,000
1933	Sale Non-Real Property	17,937	7,551	3,360	3,300
5300-9098	Prior Years Adjust and Refunds	<u>38,621</u>	<u>18,699</u>	<u>978</u>	<u>1,000</u>
<b>Total Miscellaneous Receipts From Local Sources</b>		<u>2,318,435</u>	<u>2,205,522</u>	<u>2,258,506</u>	<u>1,917,367</u>
<b>Sub-Total Estimated Revenue</b>		46,403,059	46,953,249	50,174,200	52,260,082
5100	Return Transfer for Budget Reserve				
5100-9194	Transfer-In Bus Funds				
5220-9194	Advances-In Return		-		
5220	Advances-In Return	<u>331,522</u>	<u>327,725</u>	<u>104,000</u>	<u>184,700</u>
<b>Total All Estimated Revenue</b>		<u>\$ 46,734,581</u>	<u>\$ 47,280,974</u>	<u>\$ 50,278,200</u>	<u>\$ 52,444,782</u>

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## **Terminology Used in Relationship to Categorization of Revenues** **A Cross-Walk for the Lay Reader**

**Revenues** or receipts are acknowledgment of monies obtained by the District. The totals on the opposite page include all items categorized as such throughout the General Fund. The Auditor of State assigns receipt codes.

- **Receipts From Local Sources (1100)** – includes monies obtained by the district from local sources.
- **Receipts From State and Federal Sources (3000, 4000)** – includes monies obtained by the district from state sources. Grants-in-Aid are contributions made from state funds to a district, which is distributed on some flat grant or equalization basis.
- **Tuition (1200)** – includes monies received from patrons, other school districts, and other sources for education provided in the school of the district.
- **Earnings on Investments (1400)** – includes interest received on temporary or permanent investments in U.S. Treasury bills, notes, certificates of deposit or other interest-bearing obligations.
- **Miscellaneous Receipts From Local Sources (1700, 1800)** – includes other income from local sources, which is not classified above.
- **Other Revenue Sources (1900)** – includes revenue from local sources not classified above.
- **Refund of Prior Year's Expenditures (5300)** – includes monies received from refund of an expenditure charged to a prior fiscal year's budget.

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**Revenues by Source** identifies revenues that consist of four (4) digits. The following is to assist the reader in understanding the values on the opposite page.

**1100 Taxes** – General Property Tax (Real Estate Gross and Tangible Personal Property Tax Gross) are taxes levied by a district by the assessed valuation located within the district, which, within legal limits, is the final authority in determining the taxes to be raised for school purposes.

**3110 School Foundation Basic Allowance** – Monies received through the state's Foundation Program that is not restricted to a particular use. This account now includes the amounts previously reported as special education, vocational, pupil transportation and DPIA. Other includes open enrollment and adjustments for vocational and special education.

**3130 Property Tax Allocation** – Monies received as a result of homestead exemption legislation (Sections 323.151,et.Seq.), property tax rollback legislation (Sections 319.301,et.Seq.) and personal property tax exemption (Section 5709.01).

**3212 Bus Purchase Allowance** – Monies received through the state's Foundation Program for buses.

**3219 Parity Aid** – Monies received through the state's Foundation Program for all-day kindergarten to more students.

**4120 Unrestricted Grants-in-Aid Received From Federal Government Through the State** – Revenues received from the federal government through the state as grants including Medicaid (CAFS).

**1200 Tuition** – Monies received from parents, summer school, and special education and vocational education charges to member districts.

**1410 Interest** – Monies received from interest on investments.

**1700 Classroom Materials and Fees** – Monies collected from pupils for class fees including parking fees.

**1800 Miscellaneous Receipts from Local Sources** – Monies collected from rentals of school property, contributions and donations from private sources, services provided to other entities, and other miscellaneous receipts not previously classified.

**1930 Sale and Loss of Assets** – Revenue generated from the sale of school property or realized from recoveries for loss of school property.

**5300 Refund of Prior Year's Expenditures** – Refund of an expenditure charged to a prior fiscal year's budget.

**5220 Advances-In Return** – Monies received by a fund, as a result of an advance from another fund, in anticipation of future revenue.

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## Terminology Used in Relationship to Categorization of Expenditures A Cross-Walk for the Lay Reader

**Expenditures by Object** identifies the motive or reason for expenditure. The totals on the opposite page include all items categorized as such throughout the General Fund.

- **Salaries** - include wages paid to all individuals hired by the Board of Education that have an employee/employer relationship.
- **Fringe Benefits** - include the employer portion of retirement, insurances, worker's compensation, and Medicare for employees who are included in the "Salaries" category.
- **Contracted Services** - expenditures for services provided by outside contractors for items such as utilities (gas, water, electric, and telephone), trash pickup, and repair work. Also included are conference expenses, consultants, and guest speakers for teacher in-service, and mileage reimbursement.

- **Material and Supplies** - cover items for the daily operation of the district both in and out of the classroom. Maintenance of all district facilities from cleaning supplies, to grounds, to maintenance of equipment would be included here. Fuel for transporting of students is also expended under this category. The purchase of textbooks, paper, classroom and office supplies are also charges to this object level.
- **Capital Outlay** - includes tangible assets with a useful life expectancy of at least three (3) years with a value of over \$250. All items, whether purchased as a new piece of equipment or replacing an existing item, would be charged to these accounts.
- **Other** - includes such items as Auditor's and Treasurer's fees, liability insurance, and student activity payments.

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**Expenditures by Function** identifies expenditures through program areas. Each program area described below is defined on its separate budget page throughout this document. The following is to assist the reader in understanding what the values on the opposite page include.

**Instruction** - sum of Elementary, Middle and High School Instruction.

**Special Instruction** - Academically gifted, handicapped, culturally different, disadvantaged, and other special.

**Vocational Instruction** - Career choices to successfully enter and compete in a changing work world.

**Other Instruction** - Instruction not defined previously.

**Support Service - Pupil** - sum of Guidance, Health, Psychological, Speech and Hearing, and Attendance/Substance Abuse Services.

**Support Services - Instructional** - sum of Instructional Staff and Educational Media, and Other Support Services.

**Board of Education** - Board of Education.

**Administration** - sum of Executive Administrative Services and Administrative Principals and Offices.

**Fiscal Services** - Budgeting and Payroll Services.

**Operations and Maintenance** - Buildings and Grounds Services.

**Transportation** - Pupil Transportation Services.

**Informational Services** - EMIS and Public Informational Services.

**Extra-Curricular Activities** - Academic and Subject Oriented, Sports Oriented, and School and Public.

**Architect Services** - Architect Services.

**Transfers, Advances and Refunds of Prior Year**

**GENERAL FUND COMPARISON OF EXPENDITURES  
 BY OBJECT**

Object Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	% of Change
100 Salaries	\$ 29,760,539	\$ 30,926,007	\$ 31,296,838	\$ 32,099,300	2.56%
200 Fringe Benefits	9,435,728	11,595,210	11,706,847	12,668,900	8.22%
400 Contracted Services	4,210,493	4,596,177	4,805,122	4,394,375	-8.55%
500 Materials and Supplies	1,342,535	1,442,498	1,268,818	1,383,850	9.07%
600/700 Capital Outlay	270,360	332,217	125,330	212,800	69.79%
800 Other	887,046	866,784	921,600	976,500	5.96%
900 Transfers, Advances & Refunds	347,059	111,476	774,700	1,387,500	79.10%
<b>Total Expenditures</b>	<u>\$ 46,253,760</u>	<u>\$ 49,870,369</u>	<u>\$ 50,899,254</u>	<u>\$ 53,123,225</u>	4.37%

**GENERAL FUND COMPARISON OF EXPENDITURES  
 BY FUNCTION**

Funct Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	% of Change
1100 Instruction	\$ 20,446,463	\$ 21,880,313	\$ 22,032,846	\$ 23,447,325	6.42%
1200 Special Instruction	5,191,250	5,637,717	5,670,669	5,728,500	1.02%
1300 Vocational Instruction	2,450,042	2,573,289	2,708,785	2,818,000	4.03%
1900 Other Instruction	553,209	844,775	1,322,660	1,465,000	10.76%
2100 Support Services - Pupil	1,907,016	2,198,915	2,253,631	2,334,900	3.61%
2200 Support Services - Instructional	2,615,610	2,770,013	2,590,964	2,582,500	-0.33%
2300 Board of Education	155,318	131,965	146,164	147,800	1.12%
2400 Administration	3,188,012	3,513,893	3,591,638	3,702,900	3.10%
2500 Fiscal Services	1,268,450	1,349,603	1,407,171	1,439,700	2.31%
2700 Operation and Maintenance	5,423,700	5,872,743	5,703,341	5,151,500	-9.68%
2800 Transportation	1,763,114	2,095,569	1,825,051	1,970,200	7.95%
2900 Informational Services	98,618	92,936	91,494	101,300	10.72%
4100 Extra-Curr. Act.-Academic	158,026	138,713	139,113	166,200	19.47%
4500 Extra-Curr. Act.-Sports	539,759	572,936	573,882	609,300	6.17%
4600 Extra-Curr. Act.-School/Public	65,566	60,424	67,144	70,600	5.15%
5300 Architect Services	82,548	25,088	-	-	0.00%
7200 Transfers	17,121	7,476	590,000	1,240,000	110.17%
7400 Advances	327,725	104,000	184,700	145,000	-21.49%
7500 Refund of Prior Year	2,213	-	-	2,500	999.00%
<b>Total Expenditures</b>	<u>\$ 46,253,760</u>	<u>\$ 49,870,369</u>	<u>\$ 50,899,254</u>	<u>\$ 53,123,225</u>	4.37%



**GENERAL FUND**  
**Instruction**

**Regular Instruction - 1100**

*Instructional activities designed primarily to prepare pupils for the activities as citizens, family members, and workers.*

<b>Object</b>	<b>Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>
100	Salaries	\$ 14,941,574	\$ 15,454,585	\$ 15,694,229	\$ 16,250,000
211/221/233	Retirement	2,015,113	2,103,729	2,175,060	2,285,000
240-259	Insurance Benefits	2,407,888	3,216,499	3,104,118	3,525,000
260	Worker's Compensation	21,156	132,340	219,357	222,000
281	Unemployment	587	3,789	6,292	4,000
410	District Educational Copiers	220,428	159,558	208,523	210,000
423	District Educational Repairs	34,453	36,489	16,472	45,000
431	Mileage /Travel	3,868	2,375	1,201	2,500
432	Professional Meetings	40,883	45,725	17,478	36,525
441/449	Telephones	33,256	16,920	22,840	22,000
510	Educational Supplies	310,370	298,023	246,815	330,000
511	Goal 4 - Plan Community Service Projects	2,232	1,098	1,065	-
520	Textbooks (Curriculum Dept.)	200,686	312,506	223,485	300,000
551	Educational Supplies - Uniform School Acct.	50,265	57,135	64,063	58,000
640	Goal 6 - Enhance Technology Classroom	94,202	11,942	7,737	-
740	Replacement Equipment (includes 100K for technology)	69,502	27,600	24,111	157,300
<b>Total Regular Instruction - 1100</b>		<b>\$ 20,446,463</b>	<b>\$ 21,880,313</b>	<b>\$ 22,032,846</b>	<b>\$ 23,447,325</b>

**Special Instruction - 1200**

*Instructional activities designed primarily to deal with pupil exceptionalities. The special instruction service areas include pre-primary, elementary, and secondary services for the: (1) academically gifted; (2) handicapped; (3) culturally different; (4) disadvantaged; and (5) other special.*

<b>Object</b>	<b>Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>
100	<sup>(1)</sup> Salaries	\$ 3,741,299	\$ 3,914,862	\$ 4,037,289	\$ 3,964,000
211/221	Retirement	507,287	550,007	568,430	575,000
240-259	Insurance Benefits	602,269	757,890	773,593	850,000
260	Worker's Compensation	12,834	79,539	55,304	55,000
410	<sup>(1)</sup> Contracted Services	46,600	97,662	31,269	90,000
423	District Educational Repairs	6,001	5,945	10,119	6,500
425	Rentals	11,465	10,817	7,804	10,000
432	Professional Meetings	9,883	6,891	5,990	6,000
439	Mileage/Travel	7,365	5,011	4,031	8,000
441/449	Telephones	18,870	10,300	14,012	14,000
510	<sup>(1)</sup> Educational Supplies	171,858	157,704	156,538	150,000
640	New Equipment	36,019	41,089	6,291	-
864	Contract to Other District	19,500	-	-	-
<b>Total Special Instruction - 1200</b>		<b>\$ 5,191,250</b>	<b>\$ 5,637,717</b>	<b>\$ 5,670,669</b>	<b>\$ 5,728,500</b>

<sup>(1)</sup> H.B. 282 - Gifted Supplement Allocations FY 2002/03 = \$17,245.05; FY 2003/04 = \$17,109.97; FY 2004/05 = \$15,989.11

**GENERAL FUND**  
**Instruction**

**Vocational Instruction - 1300**

*Instructional activities concerned with and designed for providing pupils with the opportunity to develop adequate knowledge, skills, and attitudes needed for employment in one or more semi-skilled, or technical occupational areas.*

<b>Object</b>	<b>Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>
100	Salaries	\$ 1,784,431	\$ 1,784,804	\$ 1,815,276	\$ 1,900,000
211	Retirement	239,902	255,142	255,693	266,000
240/249	Insurance Benefits	303,410	366,444	358,423	405,000
260	Worker's Compensation	6,145	35,200	25,058	25,000
410	Contracted Services	-	9,926	21,892	20,000
423	<sup>(1)</sup> District Educational Repairs	7,356	7,123	26,254	28,000
439	<sup>(1)</sup> Professional Meeting/Travel	7,462	6,173	5,067	6,000
441	<sup>(1)</sup> Telephones	27,519	15,330	20,435	20,000
510	<sup>(1)</sup> Educational Supplies	35,035	52,369	82,760	90,000
520	<sup>(1)</sup> Textbooks	12,363	12,875	8,024	13,000
640/740	<sup>(1)</sup> New Equipment	26,419	27,904	89,905	45,000
<b>Total Vocational Instruction - 1300</b>		<b>\$ 2,450,042</b>	<b>\$ 2,573,289</b>	<b>\$ 2,708,785</b>	<b>\$ 2,818,000</b>

<sup>(1)</sup> H.B. 282 - 3301-61-15 Rule Use of Vocational Education  
 Additional Weighted Costs Funds

**Other Instruction - 1900**

*Includes instruction not defined previously.*

<b>Object</b>	<b>Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>
471	Tuition - Other Districts Within the State	\$ 120,124	\$ 131,405	\$ 221,451	\$ 215,000
474	Tuition - Excess Cost for Special Ed.	77,970	117,832	205,817	225,000
475	Payments - Special Education within District	13,823	12,062	23,495	25,000
477	Payments - Open Enrollment Program	268,096	383,490	298,034	350,000
478	Payments - Community Schools	45,843	152,008	531,847	600,000
479	Payments - Post Secondary Option	27,353	47,978	42,015	50,000
<b>Total Other Instruction - 1900</b>		<b>\$ 553,209</b>	<b>\$ 844,775</b>	<b>\$ 1,322,660</b>	<b>\$ 1,465,000</b>

**SUPPORT SERVICES - PUPIL**

**Guidance Services - 2120**

*Those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, & working with other staff members in planning & conducting guidance programs for pupils.*

<b>Object</b>	<b>Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>
100	Salaries	\$ 670,831	\$ 735,030	\$ 791,535	\$ 800,000
211/221	Retirement	90,800	101,377	109,482	112,000
240-259	Insurance Benefits	106,162	130,487	143,261	163,000
260	Worker's Compensation	3,526	22,571	10,633	11,000
416	Scheduling (A-site Services)	30,947	29,324	31,692	50,000
431	Travel	565	541	453	500
432	Professional Meetings	530	1,111	5	600
441	Telephone	12,830	7,124	9,616	9,500
510	Supplies	3,568	2,187	2,067	2,000
<b>Total Guidance Services - 2120</b>		<b>\$ 919,759</b>	<b>\$ 1,029,752</b>	<b>\$ 1,098,745</b>	<b>\$ 1,148,600</b>

**Health Services - 2130**

*Physical and mental health services which are not direct instruction. Included are activities that provide pupils with appropriate medical, dental, and nursing services.*

<b>Object</b>	<b>Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>
100	Salaries	\$ 161,889	\$ 168,337	\$ 171,597	\$ 178,000
211/221	Retirement	19,471	22,650	23,037	25,000
249/259	Insurance Benefits	2,339	2,438	2,489	2,500
260	Worker's Compensation	705	4,409	2,321	2,500
441	Telephone	4,010	2,226	3,005	3,000
514	Supplies	5,266	4,421	2,357	2,400
<b>Total Health Services - 2130</b>		<b>\$ 193,680</b>	<b>\$ 204,482</b>	<b>\$ 204,807</b>	<b>\$ 213,400</b>

**Psychological Services - 2140**

*Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and behavioral evaluation, planning and managing a program of psychological services, including psychological counseling for pupils, and the staff and parents (when necessary for pupil's benefit).*

Object	Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget
100	Salaries	\$ 177,481	\$ 281,400	\$ 291,413	\$ 295,000
211/221	Retirement	24,189	34,121	39,279	41,300
240-259	Insurance Benefits	13,345	45,078	49,736	55,000
260	Worker's Compensation	1,007	3,251	3,974	4,000
410	Contracted Services	5,040	1,928	1,338	2,000
431	Travel	2,780	4,222	3,580	3,000
432	Professional Meetings	1,274	2,314	912	1,100
441/449	Telephone/Cellular phones	8,019	4,904	6,562	6,500
510	Supplies	34,434	33,936	32,827	34,500
640	New Equipment	1,814	1,619	-	-
<b>Total Psychological Services - 2140</b>		<b>\$ 269,383</b>	<b>\$ 412,771</b>	<b>\$ 429,621</b>	<b>\$ 442,400</b>

**Speech and Hearing Services - 2150**

*Those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing, and language.*

Object	Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget
100	Salaries	\$ 293,316	\$ 297,050	\$ 310,490	\$ 306,000
211	Retirement	40,046	42,317	43,105	43,000
240-249	Insurance Benefits	51,306	61,734	66,521	73,000
260	Worker's Compensation	403	2,520	4,198	4,000
431/432	Contracted Services	3,376	3,034	2,426	3,600
510	Supplies	3,118	2,625	1,587	1,500
640	New Equipment	730	5,646	-	-
<b>Total Speech and Hearing Services - 2150</b>		<b>\$ 392,295</b>	<b>\$ 414,926</b>	<b>\$ 428,327</b>	<b>\$ 431,100</b>

**Attendance/Substance Abuse Services - 2170**

*Those activities which have as their purpose the improvement of the attendance of pupils at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school, and community.*

Object	Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget
100	Salaries	\$ 92,585	\$ 87,027	\$ 54,156	\$ 57,000
221	Retirement	21,336	26,267	17,849	21,000
250-259	Insurance Benefits	16,714	19,972	18,290	19,500
260	Worker's Compensation	403	2,520	877	900
439 / 449	Contracted Services / Cellular phones	769	966	817	850
510	Supplies	92	231	143	150
<b>Total Attend./Substance Abuse Services - 2170</b>		<b>\$ 131,899</b>	<b>\$ 136,983</b>	<b>\$ 92,132</b>	<b>\$ 99,400</b>

<b>TOTAL SUPPORT SERVICES - PUPIL - 2100's</b>		<b>\$ 1,907,016</b>	<b>\$ 2,198,915</b>	<b>\$ 2,253,631</b>	<b>\$ 2,334,900</b>
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**SUPPORT SERVICES - INSTRUCTIONAL**

**Instructional Staff Services - 2210**

*Those activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging & learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development & understanding, staff training, etc.*

Object	Description	2002/03	2003/04	2004/05	2005/06
		Actual	Actual	Actual	Budget
111/141	Supervisors/Aides Salary	\$ 1,290,108	\$ 1,367,719	\$ 1,264,782	\$ 1,235,000
211/221	Retirement	184,234	215,884	204,567	212,000
231/239	FEA Tuition/Professional Dues	194,689	200,145	202,772	203,000
240-259	Insurance Benefits	189,292	242,051	215,897	230,000
260	Worker's Compensation	2,972	17,816	18,547	19,000
410	Millstream Contract	130,514	140,309	124,607	125,000
412	District In-Service	20,872	5,573	52,494	6,000
431	Travel	3,480	4,049	3,622	3,500
432/439	Professional Meeting	3,330	3,001	1,048	2,500
441/449	Telephones/Cellular phones	4,542	5,938	7,056	7,000
510	Supplies	8,059	2,297	1,905	2,300
<b>Total Instructional Staff Services - 2210</b>		<b>\$ 2,032,092</b>	<b>\$ 2,204,782</b>	<b>\$ 2,097,298</b>	<b>\$ 2,045,300</b>

**Educational Media Services - 2220**

*Those activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content materials, or experiences used for teaching and learning purposes. These include preprinted and non-printed sensory materials.*

Object	Description	2002/03	2003/04	2004/05	2005/06
		Actual	Actual	Actual	Budget
100	Salaries	\$ 419,839	\$ 391,728	\$ 360,678	\$ 382,000
211/221	Retirement	54,042	54,436	47,075	55,000
240-259	Insurance Benefits	34,265	26,680	34,641	38,000
260	Worker's Compensation	1,511	9,455	5,104	5,200
432	Professional Meetings	1,956	-	-	500
441	Telephones	4,009	2,226	3,005	3,000
530	Supplies	58,653	67,567	34,997	40,000
640	Audio Visual/New Equipment	-	-	-	-
740	Replacement Equipment	5,083	8,835	3,860	9,000
<b>Total Educational Media - 2220</b>		<b>\$ 579,358</b>	<b>\$ 560,926</b>	<b>\$ 489,360</b>	<b>\$ 532,700</b>

**Other Support Services - 2290**

*Those activities, other than Support Services-Instructional Staff, not classified above.*

Object	Description	2002/03	2003/04	2004/05	2005/06
		Actual	Actual	Actual	Budget
100	Salaries	\$ 4,160	\$ 4,306	\$ 4,306	\$ 4,500
221	Retirement	-	-	-	-
<b>Total Other Support Services - 2290</b>		<b>\$ 4,160</b>	<b>\$ 4,306</b>	<b>\$ 4,306</b>	<b>\$ 4,500</b>
<b>TOTAL SUPPORT SERVICES - INSTR. - 2200's</b>		<b>\$ 2,615,610</b>	<b>\$ 2,770,013</b>	<b>\$ 2,590,964</b>	<b>\$ 2,582,500</b>

**Board of Education - 2310**

*The activities of the elected or appointed body which have been created according to state law in a given administrative unit.*

Object	Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget
418	Legal Service	\$ 39,096	\$ 31,795	\$ 22,474	\$ 35,000
439	Service Fund	5,840	4,807	4,335	6,000
446	Advertising	1,843	6,992	8,386	7,000
460	Printing	119	42	-	500
510	Goal 2 - Emphasize the Nine Virtues	19,976	18,089	553	-
841	Memberships and Fees	35,910	18,146	24,916	25,000
846	Election Expense	-	19,421	180	-
847	Advertising Delinquent Taxes	1,668	1,073	2,224	2,300
851	Liability Insurance	40,394	21,540	75,057	60,000
870	Taxes and Assessments (HS project)	10,472	10,059	8,038	12,000
<b>Total Board of Education - 2300</b>		<u>\$ 155,318</u>	<u>\$ 131,965</u>	<u>\$ 146,164</u>	<u>\$ 147,800</u>

**Executive Administrative Services - 2410**

*Those activities associated with overall administrative responsibility for the entire school district.*

Object	Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget
100	Salaries	\$ 310,059	\$ 319,016	\$ 338,799	\$ 350,000
211/221	Retirement	61,323	68,397	76,232	80,000
240-259	Insurance Benefits	56,555	53,245	56,394	62,000
260	Worker's Compensation	1,209	7,560	4,500	4,500
410	Copiers	56,000	129,683	87,620	90,000
431	Mileage/Travel	3,248	3,199	2,368	2,500
432	Professional Meetings	7,844	4,376	2,761	4,000
441/443/449	Telephone/Postage/Cellular phones	21,830	20,079	16,189	17,000
512	Supplies and Materials	9,230	10,557	8,054	8,000
740	Replacement Equipment	-	5,992	-	-
850	Bond	510	-	-	-
<b>Total Executive Administrative Services - 2410</b>		<u>\$ 527,808</u>	<u>\$ 622,104</u>	<u>\$ 592,918</u>	<u>\$ 618,000</u>

**Administrative Principals and Offices - 2420**

*Activities concerned with administration for a single school or group of schools, said group not comprising the entire district.*

Object	Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget
111/131	Principal/Secretary Salaries	\$ 1,890,263	\$ 1,982,509	\$ 2,069,857	\$ 2,085,000
211/221	Retirement	355,622	404,210	430,995	465,000
231/239	Tuition/Professional Dues	21,815	19,686	14,421	23,000
240-259	Insurance Benefits	274,657	358,281	385,971	410,000
260	Worker's Compensation	8,461	52,929	27,904	28,000
431	Mileage/Travel	236	94	277	700
432	Professional Meetings	4,734	3,841	961	6,200
441/449	Telephones/Cellular phones	54,289	27,600	35,643	35,500
443	Postage	9,870	15,494	12,849	12,000
512	Supplies	31,047	24,248	19,842	18,000
640	New Equipment	-	1,481	-	-
740	Replacement Equipment	9,210	1,416	-	1,500
<b>Total Administrative Principals and Offices - 2420</b>		<b>\$ 2,660,204</b>	<b>\$ 2,891,789</b>	<b>\$ 2,998,721</b>	<b>\$ 3,084,900</b>
<b>TOTAL ADMINISTRATION - 2400's</b>		<b>\$ 3,188,012</b>	<b>\$ 3,513,893</b>	<b>\$ 3,591,638</b>	<b>\$ 3,702,900</b>

**Fiscal Services - 2500**

*Those activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, auditing, and fiscal services rendered by persons in the treasurer's stead, e.g., those collecting and depositing funds. This is normally related to the treasurer's operational unit.*

Object	Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget
141	Salaries	\$ 290,872	\$ 318,823	\$ 353,816	\$ 331,800
221	Retirement	53,788	65,550	72,579	70,500
250-259	Insurance Benefits	65,313	82,974	88,624	97,000
260	Worker's Compensation	1,007	6,303	4,303	4,400
410/418	Contracted Services/Audit/Fixed Assets	113,374	92,428	89,748	90,000
433/434	Mileage/Travel	1,840	1,862	729	1,000
441	Telephones	5,613	3,117	4,208	4,000
510	Office Supplies	4,898	8,323	9,783	6,000
640	New Equipment	-	-	-	-
740	Replacement Equipment	-	2,729	-	-
844	County Bd of Ed (SF3 offset)	223,185	220,995	209,835	230,000
845	Auditor and Treasurer Fee	508,560	545,959	574,086	605,000
853	Fiscal Services Bond	-	540	(540)	-
<b>Total Fiscal Services - 2500</b>		<b>\$ 1,268,450</b>	<b>\$ 1,349,603</b>	<b>\$ 1,407,171</b>	<b>\$ 1,439,700</b>

**Operations and Maintenance - 2700**

*Those activities concerned with keeping the physical plant open, comfortable, and safe for use and keeping the grounds, buildings & equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.*

Object	Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget
<b>BOARD ACCOUNTS:</b>					
141	Salaries	\$ 2,030,519	\$ 2,106,226	\$ 2,104,232	\$ 2,210,000
221	Retirement	315,385	362,610	368,324	405,000
250-259	Insurance Benefits	529,649	651,843	661,520	707,000
260	Worker's Compensation	5,540	34,667	29,154	30,000
282	Unemployment Comp.	-	-	-	-
424	Property Insurance	44,184	75,017	79,141	84,000
426	Lease of High School Addition	368,307	368,307	368,307	368,000
441/449	Telephone/Cellular phones	28,971	19,596	23,287	22,000
451	Electricity	430,613	438,922	423,259	500,000
452	Water and Sewage	127,322	98,856	111,998	115,000
453	Fuel - Natural Gas	241,389	426,838	362,847	525,000
853/890	Bond/District Safety Program	-	151	-	1,000
<b>Sub-Total Board Accounts</b>		<u>4,121,879</u>	<u>4,583,035</u>	<u>4,532,069</u>	<u>4,967,000</u>
<b>OPERATION ACCOUNTS:</b>					
410	Maintenance Contract	198,839	259,932	172,544	100,000
410	District Projects	184,464	184,507	87,460	25,000
410	Aramark Contract	461,820	417,341	493,468	-
420	Laundry/Mats	44,831	40,324	77,970	-
422	Trash	31,130	35,493	47,036	-
423	Repair to Buildings/Equipment	168,179	171,508	130,122	-
425	Rentals	47,236	14,882	11,989	15,000
426	Lease of Maintenance Building	55,000	55,000	45,833	-
431	Mileage	3,573	3,317	3,201	5,000
434	Professional Meetings	250	426	-	1,500
511	Office Supplies	4,616	3,544	4,764	4,000
570	Custodial Supplies	-	-	-	-
572	Building & Grounds Supplies	66,996	68,446	69,717	-
573	Equipment Supplies	2,522	6,513	892	4,000
580	Vehicle Supplies	24,984	24,493	32,852	30,000
640	New Equipment	7,381	3,982	(6,575)	-
740	Replacement of Equipment	-	-	-	-
<b>Sub-Total Operation Accounts</b>		<u>1,301,821</u>	<u>1,289,708</u>	<u>1,171,272</u>	<u>184,500</u>
<b>Total Operations and Maintenance - 2700</b>		<u>\$ 5,423,700</u>	<u>\$ 5,872,743</u>	<u>\$ 5,703,341</u>	<u>\$ 5,151,500</u>

Note: District had a facilities services management agreement for the period May 1, 2000 thru April 30, 2004 with Aramark Facility Service, Inc.



**Transportation - 2800**

*Those activities concerned with the conveyance of individuals to and from school, as provided by state law. It includes trips between home and school, and trips to school activities.*

<b>Object</b>	<b>Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>
141	Salaries (Includes Field Trip Reductions)	\$ 1,060,100	\$ 1,098,467	\$ 1,010,247	\$ 1,085,000
221	Retirement	148,084	168,434	164,050	180,000
250-259	Insurance Benefits	182,061	252,030	291,060	315,000
260	Worker's Compensation	3,022	18,903	14,813	15,000
410	Contract Services	-	414	508	500
413	Medical Inspections	6,496	7,952	8,059	8,500
423	Repairs to Buses	3,460	4,859	4,567	5,000
424	Insurance	39,932	70,466	53,336	58,000
425	Lease Payment/Rental of Vans	-	-	-	-
439	Professional Meetings	1,953	2,736	4,137	4,000
441/449	Telephones/Cellular phones	3,485	4,057	5,473	4,200
481	Contract Transportation	12,636	1,549	4,016	4,000
511/581	Materials for Buses	168,456	153,689	113,804	130,000
582/583	Fuel/Tires	113,246	119,622	149,925	160,000
640	Capital Outlay (Van Replacement)	20,000	-	-	-
760 (9194)	Bus Replacement	-	191,981	-	-
890	Bus Driver Abstract	183	408	1,057	1,000
<b>Total Transportation - 2800</b>		<b>\$ 1,763,114</b>	<b>\$ 2,095,569</b>	<b>\$ 1,825,051</b>	<b>\$ 1,970,200</b>

**Informational Services - 2900**

*Those activities, other than general administration, which support each of the other instructional and supporting services programs, including planning, research, development, evaluation, information staff, statistical, and data processing services.*

<b>Object</b>	<b>Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>
141	Salaries (Partial State Funds EMIS)	\$ 50,417	\$ 52,051	\$ 59,020	\$ 60,000
221	Retirement	15,110	17,512	19,273	18,000
250-259	Insurance Benefits	10,306	12,674	13,514	14,500
260	Worker's Compensation	403	2,520	725	800
410	Printing-Calendar & Brochures	21,817	8,179	(1,038)	8,000
512	Supplies for Publications	565	-	-	-
640	Equipment	-	-	-	-
<b>Total Informational Services - 2900</b>		<b>\$ 98,618</b>	<b>\$ 92,936</b>	<b>\$ 91,494</b>	<b>\$ 101,300</b>

**EXTRA CURRICULAR ACTIVITIES**

**Academic and Subject Oriented - 4100**

*A combination of subject matter and experiences, usually not provided in a regular class, designed for pupils who wish to pursue satisfying individual/group interest & study in specific aspects of the subject matter provided in a regular class. Frequently emphasized are opportunities for pupils which will enrich their regular classroom and personal lives. Included in this category are Academic and Subject Oriented Activities; Language Oriented Activities; Music Oriented Activities; and Honor Societies.*

Object	Description	2002/03	2003/04	2004/05	2005/06
		Actual	Actual	Actual	Budget
113	Supplemental Salaries	\$ 84,817	\$ 87,566	\$ 85,768	\$ 97,000
211/221	Retirement	11,742	12,523	12,324	14,000
240-259	Insurance Benefits	14,702	9,501	13,154	14,000
260	Worker's Compensation	101	632	1,121	1,200
891	Student Activity Payments	46,664	28,491	26,746	40,000
<b>Total Academic and Subject Oriented - 4100</b>		<u>\$ 158,026</u>	<u>\$ 138,713</u>	<u>\$ 139,113</u>	<u>\$ 166,200</u>

**Sports-Oriented - 4500**

*Athletics and sports are activities offered to students on a voluntary basis, that provide opportunities for developing physical and mental fitness in competitive situations. Students are offered opportunities to improve their knowledge, attitudes, and judgments useful to enjoyment, health, and safety, and citizenship. These activities are usually planned for enriching the regular classes and lives of the students.*

Object	Description	2002/03	2003/04	2004/05	2005/06
		Actual	Actual	Actual	Budget
113	Supplemental Salaries	\$ 420,325	\$ 428,116	\$ 429,907	\$ 460,000
211/221	Retirement	63,426	69,187	70,801	68,000
240-259	Insurance Benefits	49,888	54,289	59,110	66,000
260	Worker's Compensation	1,309	8,180	6,298	6,300
410/441	Contracted Services/Telephone	4,811	13,165	7,766	9,000
<b>Total Sports Oriented Activities - 4500</b>		<u>\$ 539,759</u>	<u>\$ 572,936</u>	<u>\$ 573,882</u>	<u>\$ 609,300</u>

**School and Public Co-Curricular Activities - 4600**

*Included here are civic & social oriented activities organized primarily to provide for the participation of pupils in experiences which relate to the the governmental bodies, citizen involvement, & school service.*

Object	Description	2002/03	2003/04	2004/05	2005/06
		Actual	Actual	Actual	Budget
113	Supplemental Salaries	\$ 45,654	\$ 46,386	\$ 49,440	\$ 49,000
211/221	Retirement	6,220	6,547	6,949	9,600
240-259	Insurance Benefits	9,481	4,002	7,094	7,500
260	Worker's Compensation	201	1,263	657	700
441	Telephone	4,010	2,226	3,005	3,600
853	Miscellaneous Objects	-	-	-	200
<b>Total School and Public Activities - 4600</b>		<u>\$ 65,566</u>	<u>\$ 60,424</u>	<u>\$ 67,144</u>	<u>\$ 70,600</u>

**Architect Services - 5300**

*The activities of architects & engineers related to acquiring and improving sites & improving buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the district's property.*

Object	Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget
423	Fee	\$ 82,548	\$ 25,088	\$ -	\$ -
<b>Total Site and Architect - 5300</b>		<u>\$ 82,548</u>	<u>\$ 25,088</u>	<u>\$ -</u>	<u>\$ -</u>

**Transfers, Advances, and Refund of Prior Year - 7200, 7400 & 7500**

*Transactions not properly classified as expenditures but still requiring budgetary control.*

Object	Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget
910	Transfers (GF 001-9098)	\$ -	\$ -		\$ -
	Transfers (PI 003-9031)	-	-	590,000	1,180,000
	Transfers (EMIS 432-9004)	-	-	-	60,000
	Transfers (MS Auction)	17,121	7,476	-	-
	<i>Sub-Total Transfers</i>	<u>17,121</u>	<u>7,476</u>	<u>590,000</u>	<u>1,240,000</u>
920	Advances (PI 003-9031)	-	-	113,000	-
	Advances (Grant 019)	10,750	1,000	-	-
	Advances (Food Service 006-9060)	200,000	100,000	69,000	100,000
	Advances (Millstream 014)	15,000	-	-	-
	Advances (State & Federal Funds)	101,975	3,000	2,700	45,000
	<i>Sub-Total Advances</i>	<u>327,725</u>	<u>104,000</u>	<u>184,700</u>	<u>145,000</u>
930	Refund of Prior Year Receipt	2,213	-	-	2,500
<b>Total Transfers, Advances &amp; Refund - 7000</b>		<u>\$ 347,059</u>	<u>\$ 111,476</u>	<u>\$ 774,700</u>	<u>\$ 1,387,500</u>
<b>GRAND TOTAL GENERAL FUND</b>		<u>\$ 46,253,760</u>	<u>\$ 49,870,369</u>	<u>\$ 50,899,254</u>	<u>\$ 53,123,225</u>

**SB 345 SET-ASIDES**

**SB 345 (Effective 7/1/2001)**

	Actual FY2003	Actual FY2004	Actual FY2005	Estimate FY2006	Estimate FY2007
Formula	\$ 4,814	\$ 4,949	\$ 5,058	\$ 5,283	\$ 5,403
3% of Formula - Base cost per pupil	144	148	152	158	162
Student population to be determined by ODE	6,058	6,074	6,074	6,100	6,100
Spending Requirements	\$ 874,950	\$ 901,787	\$ 921,625	\$ 966,789	\$ 988,749

**Instructional Materials (OASBO List)**

Set-aside Cash Balance of July 1, XXXX	\$ (732,467)	\$ (983,588)	\$ (1,764,660)	\$ (1,966,598)	\$ (1,999,809)
Plus: Spending Requirements	874,950	901,787	921,625	966,789	988,749
Minus: Actual Expenditures/Budgeted Estimate	1,126,070	1,682,860	1,123,563	1,000,000	1,050,000
Set-aside Cash Balance of June 30, XXXX	\$ (983,588)	\$ (1,764,660)	\$ (1,966,598)	\$ (1,999,809)	\$ (2,061,060)

**Capital Improvements (All 003 Funds)**

Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Spending Requirements	874,950	901,787	921,625	966,789	988,749
Minus: Actual Expenditures/Budgeted Estimate	1,591,083	1,652,219	1,619,294	1,600,000	1,700,000
Set-aside Cash Balance of June 30, XXXX	\$ (716,133)	\$ (750,432)	\$ (697,669)	\$ (633,211)	\$ (711,251)

**Budget Reserve (001-9098 Fund)**

Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Budget Reserve Requirements					
Set-Aside (1% X Prior FY Base Calculation)	-	-	-	-	-
Plus: Worker's Comp Refunds					
Minus: Transfer back to 001-0000					
Balance - HB 345 Eliminated April 10, 2001	\$ -	\$ -	\$ -	\$ -	\$ -

**TOTAL REQUIRED RESERVE BALANCES (if any)**

	\$ -	\$ -	\$ -	\$ -	\$ -
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**GENERAL FUND APPROPRIATIONS BY FUNCTION**

<b>Function</b>	<b>Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>
1100	Instruction	\$ 20,446,463	\$ 21,880,313	\$ 22,032,846	\$ 23,447,325
1200	Special Instruction	5,191,250	5,637,717	5,670,669	5,728,500
1300	Vocational Instruction	2,450,042	2,573,289	2,708,785	2,818,000
1900	Other Instruction	553,209	844,775	1,322,660	1,465,000
2100	Support Services - Pupil	1,907,016	2,198,915	2,253,631	2,334,900
2200	Support Services - Instructional	2,615,610	2,770,013	2,590,964	2,582,500
2300	Board of Education	155,318	131,965	146,164	147,800
2400	Administration	3,188,012	3,513,893	3,591,638	3,702,900
2500	Fiscal Services	1,268,450	1,349,603	1,407,171	1,439,700
2700	Operation and Maintenance	5,423,700	5,872,743	5,703,341	5,151,500
2800	Transportation	1,763,114	2,095,569	1,825,051	1,970,200
2900	Informational Services	98,618	92,936	91,494	101,300
4100	Extra-Curr. Act.-Academic & Subject	158,026	138,713	139,113	166,200
4500	Extra-Curr. Act.-Sports Oriented	539,759	572,936	573,882	609,300
4600	Extra-Curr. Act.-School & Public	65,566	60,424	67,144	70,600
5300	Architect Services	82,548	25,088	-	-
7200	Transfers	17,121	7,476	590,000	1,240,000
7400	Advances	327,725	104,000	184,700	145,000
7500	Refund of Prior Year	2,213	-	-	2,500
<b>Total Appropriations</b>		<b>\$ 46,253,760</b>	<b>\$ 49,870,369</b>	<b>\$ 50,899,254</b>	<b>\$ 53,123,225</b>

**LOCAL, STATE AND FEDERAL APPROPRIATIONS BY FUND**

	<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>
<b>LOCAL FUNDS:</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
002 Bond Retirement (3 funds)	\$ 108,061	\$ 108,061	\$ 108,061	\$ 108,061
003 Permanent Improvement (Central Aud.)	9,498	390	121,710	1,200,000
004 HB 264 Energy Conservation Loan 2005	-	-	95,651	809,262
006 Food Service	1,854,715	1,754,033	1,719,593	1,762,000
007 Special Trusts (16 funds) (Donnell Stadium)	408,505	234,971	398,150	350,000
008 Endowments (3 funds)	7,750	17,250	24,750	18,000
009 Uniform School Supplies (56 funds)	264,334	247,477	282,311	280,000
011 Consumer Rotary - Millstream (9 funds)	55,822	58,016	49,887	60,000
014 Internal Services Rotary - Millstream (3 funds)	829,441	665,708	701,908	740,899
018 Principal (14 funds)	92,578	84,637	66,623	100,000
019 Other Grants (15 funds)	133,694	47,295	47,711	86,754
020 FABSS	307,557	262,020	176,012	200,000
024 Self -Insurance	5,225,300	7,235,928	6,931,811	7,650,000
200 Student Managed Activity (64 funds)	145,329	125,057	122,938	207,197
300 District Managed Activity (47 funds)	623,549	534,730	556,495	810,975
<i>Sub-total 002-300</i>	<u>10,066,133</u>	<u>11,375,573</u>	<u>11,403,612</u>	<u>14,383,148</u>
<b>STATE FUNDS:</b>				
401 Auxiliary Service	299,531	392,171	311,452	339,652
409 Career Development (moved to 461)	1,693	-	-	-
416 Teacher Development	226	-	-	-
432 Management Information System	23,100	23,249	20,249	83,100
440 Entry Year	14,875	9,900	12,187	14,213
447 DPIA	59,274	59,051	45,475	72,627
450 School Net	85,284	2,788	49,649	-
451 OneNet Network Connectivity Subsidy	49,000	48,000	45,000	48,000
452 School Net Professional Development	8,967	3,667	5,735	9,345
459 Ohio Reads (12 grants)	342,967	92,152	116,462	140,000
460 Reading Intervention		75,846	111,273	35,114
461 Tech Prep Grant	88,693	60,809	31,686	38,041
465 4th Grade Reading Proficiency Test Grant	30,817	-	-	-
499 Miscellaneous State (2 grants)	39,221	40,043	44,604	37,140
<b>FEDERAL FUNDS:</b>				
514 Title II-A Teacher & Principal	15,672	15,067	-	-
516 Idea-B Special Ed	759,961	871,064	1,290,447	1,671,274
524 Perkins	252,042	269,528	223,457	218,691
551 Title III-LEP/Immigrant			35,016	14,617
572 Title I	614,596	926,650	978,480	796,793
573 Title V Innovative	25,585	52,865	28,841	21,136
577 Title III-LEP/Immigrant (moved to 551)	17,618	27,835	-	-
583 Emergency School Repair	1,200	30,851	-	-
584 Title VI-A Safe & Drug-Free	32,420	29,129	33,378	31,656
587 IDEA-Early Childhood Special Ed	18,570	22,437	25,669	25,950
588 Telecommunication (E-Rate)	92,771	55,775	78,292	80,839
590 Title II-A Teacher & Principal	194,362	324,518	300,148	275,456
599 Miscellaneous Federal (2 grants)	335,488	160,185	32,629	35,909
<i>Sub-total 401-599</i>	<u>3,403,933</u>	<u>3,593,580</u>	<u>3,820,129</u>	<u>3,989,555</u>
<b>Total Local, State and Federal Funds</b>	<b>\$ 13,470,066</b>	<b>\$ 14,969,153</b>	<b>\$ 15,223,741</b>	<b>\$ 18,372,703</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 59,723,826</b>	<b>\$ 64,839,522</b>	<b>\$ 66,122,996</b>	<b>\$ 71,495,928</b>

**(General, Permanent Im., Library, Other)**

**Schedule 1**

I	II	III	IV	V	VI	VII	VIII
Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized
General Fund	Operations	1976/prior	Operating	Indefinite			28.10
General Fund	Operations	6/3/1980	Operating	Indefinite			4.40
General Fund	Operations	2/4/1986	Operating	Indefinite			4.75
General Fund	Operations	5/4/1993	Operating	Indefinite			4.90
General Fund	Operations	11/4/2003	Replacement	5 Year			5.90
General Fund	Operations	11/2/2004	Current	3 Year			4.90
<b>Totals</b>							<b>52.95</b>

**County Auditor Budget**

**VOTED and UNVOTED DEBT OUTSIDE 10 MILL LIMIT**

**Schedule 4**

I	II	III	IV	V	VI
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Year	Amount Required To Meet Budget Year Principal & Interest Payments
EPA School Asbestos Loan			2005	\$851,782.21	\$108,061.44
			2006	\$743,720.77	\$108,061.44
			2007	\$635,659.33	\$108,061.44
			2008	\$527,597.89	\$108,061.44
			2009	\$419,536.45	\$108,061.44
			2010	\$311,475.01	\$108,061.44
			2011	\$203,413.57	\$100,314.08
			2012	\$103,099.49	\$72,401.74
			2013	\$30,697.75	\$30,697.75
					\$851,782.21

**Statement of Fund Activity**  
(For Fiscal Year Commencing July 1st, 2005)  
**Schedule 3**

	Beginning Unencumbered Fund 7/1/2005	Total Estimated Receipts		Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
		Taxes	Other Sources			
<b>EXHIBIT I - GENERAL FUND</b>						
General Fund	\$ 2,363,532	\$ 31,983,976	\$ 20,460,806	\$ 54,808,314	53,123,225	\$ 1,685,089
<b>TOTAL GENERAL FUND</b>	<b>2,363,532</b>	<b>31,983,976</b>	<b>20,460,806</b>	<b>54,808,314</b>	<b>53,123,225</b>	<b>1,685,089</b>
<b>EXHIBIT II - DEBT SERVICE FUNDS</b>						
002-9091 BR-Asbestos Loan DM0090	-	15,915	-	15,915	15,915	-
002-9093 BR-Asbestos Loan DR0087	-	30,751	-	30,751	30,751	-
002-9095 BR-Asbestos Loan EX0114	365	61,396	-	61,760	61,396	365
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>365</b>	<b>108,061</b>	<b>-</b>	<b>108,426</b>	<b>108,061</b>	<b>365</b>
<b>EXHIBIT III - SPECIAL REVENUE FUNDS</b>						
018 Principal	64,677	-	100,000	164,677	100,000	64,677
019 Other Grants	13,514	-	73,240	86,754	86,754	0
300 District Managed Activity	237,784	-	810,975	1,048,759	810,975	237,784
401 Auxiliary Services	(92)	-	339,802	339,710	339,652	58
432 Management Information System	-	-	83,100	83,100	83,100	-
440 Entry Year	4,313	-	9,900	14,213	14,213	-
447 DPIA	13,576	-	59,051	72,627	72,627	-
451 OneNet Network	-	-	48,000	48,000	48,000	-
452 School Net Professional	1,245	-	8,100	9,345	9,345	-
459 Ohio Reads	-	-	140,000	140,000	140,000	-
460 Reading Intervention	35,114	-	-	35,114	35,114	-
461 Tech Prep	8,042	-	30,000	38,042	38,041	1
499 Miscellaneous State	3,141	-	34,000	37,141	37,140	1
516 Part B-IDEA Special Education	(27,066)	-	1,698,340	1,671,274	1,671,274	0
524 Perkins Vocational Education	36	-	218,656	218,691	218,691	0
551 Title III-LEP/immigrant	37	-	14,580	14,617	14,617	-
572 Title I Targeted Assistance/District-wide	69,598	-	727,196	796,793	796,793	-
573 Title V Innovative Programs	1,436	-	19,700	21,136	21,136	-
584 Title IV-A Safe & Drug Free Schools ( SDF	190	-	31,466	31,656	31,656	-
587 IDEA Early Childhood Spec Ed	30	-	25,920	25,950	25,950	-
588 Telecommunication (e-rate)	16,750	-	80,839	97,590	80,839	16,750
590 Title II-A Improving Teacher Quality	10,723	-	264,733	275,456	275,456	-
599 Title II-D Technology/Misc Federal	1,337	-	34,573	35,910	35,909	1
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>454,385</b>	<b>-</b>	<b>4,852,171</b>	<b>5,306,556</b>	<b>4,987,284</b>	<b>319,273</b>
<b>CAPITAL PROJECTS FUNDS</b>						
003 Permanent Improvement Funds	4,086	-	1,200,000	1,204,086	1,200,000	4,086
004 HB264 Energy Conservation Loan 2005	(713,611)	-	809,262	95,651	809,262	(713,611)
450 SchoolNet	227	-	-	227	-	227
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>(709,299)</b>	<b>-</b>	<b>2,009,262</b>	<b>1,299,963</b>	<b>2,009,262</b>	<b>(709,299)</b>
<b>ENTERPRISE FUNDS</b>						
006 Food Service	2,561	-	1,762,000	1,764,561	1,762,000	2,561
009 Uniform School Supplies	143,783	-	280,000	423,783	280,000	143,783
011 Consumer Rotary - Millstream	20,835	-	60,000	80,835	60,000	20,835
020 FABSS	11,812	-	200,000	211,812	200,000	11,812
<b>TOTAL ENTERPRISE FUNDS</b>	<b>178,991</b>	<b>-</b>	<b>2,302,000</b>	<b>2,480,991</b>	<b>2,302,000</b>	<b>178,991</b>
<b>INTERNAL SERVICE FUNDS</b>						
014 Internal Services Rotary	230,375	-	833,199	1,063,574	740,899	322,675
024 Self-Insurance	1,024,024	-	7,650,000	8,674,024	7,650,000	1,024,024
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>1,254,399</b>	<b>-</b>	<b>8,483,199</b>	<b>9,737,598</b>	<b>8,390,899</b>	<b>1,346,699</b>
<b>FIDUCIARY FUNDS</b>						
007 Special Trusts	84,049	-	350,000	434,049	350,000	84,049
008 Endowments*	20,738	-	18,000	38,738	18,000	20,738
<b>TOTAL FIDUCIARY FUNDS</b>	<b>104,787</b>	<b>-</b>	<b>368,000</b>	<b>472,787</b>	<b>368,000</b>	<b>104,787</b>
<b>AGENCY FUNDS</b>						
200 Student Managed Activity	112,433	-	180,652	293,085	207,197	85,888
<b>TOTAL AGENCY FUNDS</b>	<b>112,433</b>	<b>-</b>	<b>180,652</b>	<b>293,085</b>	<b>207,197</b>	<b>85,888</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 3,759,593</b>	<b>\$ 32,092,038</b>	<b>\$ 38,656,090</b>	<b>\$ 74,507,721</b>	<b>\$ 71,495,928</b>	<b>\$ 3,011,793</b>

\*includes \$611,000 principal that is not available for expenditure



**Findlay City School District**  
**Hancock County**  
**Five Year Forecast for Fiscal Years 2006 through 2010**

	Actual				Forecasted				
	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Average Change	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$18,136,357	\$18,705,337	\$20,101,125	5.3%	\$22,634,091	\$23,267,846	\$22,282,532	\$21,347,218	\$18,381,628
1.020 Tangible Personal Property Tax	7,189,447	6,213,503	6,801,320	-2.1%	6,416,123	5,838,672	5,176,691	4,574,289	4,026,103
1.030 Income Tax									
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	16,019,588	17,109,671	18,021,324	6.1%	18,179,193	18,596,604	18,968,536	19,347,907	19,734,865
1.040 Restricted Grants-in-Aid (3200's)	129,279	101,824	101,078	-11.0%	103,597	103,597	103,597	103,597	103,597
1.050 Property Tax Allocation (3130)	2,618,666	2,646,628	2,867,945	4.7%	3,041,824	3,117,870	3,094,486	2,900,000	2,850,000
1.060 All Other Revenues	2,420,277	2,317,150	2,444,550	0.6%	2,048,067	2,073,000	2,098,000	2,123,000	2,148,000
1.070 <b>Total Revenues</b>	<b>46,513,614</b>	<b>47,094,113</b>	<b>50,337,342</b>	<b>4.1%</b>	<b>52,422,895</b>	<b>52,997,588</b>	<b>51,723,842</b>	<b>50,396,011</b>	<b>47,244,193</b>
<b>Other Financing Sources</b>									
2.010 Proceeds from Sale of Notes									
2.020 State Emergency Loans and Advancements (Approved)									
2.040 Operating Transfers-In									
2.050 Advances-In	331,522	327,725	104,000	-34.7%	184,700	120,000	120,000	120,000	120,000
2.060 All Other Financing Sources	56,558	26,250	4,339	-68.5%	4,300	4,300	4,300	4,300	4,300
2.070 <b>Total Other Financing Sources</b>	<b>388,080</b>	<b>353,975</b>	<b>108,339</b>	<b>-39.1%</b>	<b>189,000</b>	<b>124,300</b>	<b>124,300</b>	<b>124,300</b>	<b>124,300</b>
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>46,901,694</b>	<b>47,448,088</b>	<b>50,445,681</b>	<b>3.7%</b>	<b>52,611,895</b>	<b>53,121,888</b>	<b>51,848,142</b>	<b>50,520,311</b>	<b>47,368,493</b>
<b>Expenditures</b>									
3.010 Personnel Services	29,865,699	30,985,058	31,342,314	2.5%	32,095,000	32,580,000	33,070,000	33,570,000	34,075,000
3.020 Employees' Retirement/Insurance Benefits	9,452,201	11,595,210	11,706,847	11.8%	12,837,847	13,816,704	14,873,442	16,009,303	17,222,614
3.030 Purchased Services	4,210,492	4,596,178	4,805,122	6.9%	4,300,000	4,558,000	4,831,480	5,121,369	5,428,651
3.040 Supplies and Materials	1,342,538	1,442,498	1,268,816	-2.3%	1,300,000	1,600,000	1,696,000	1,797,760	1,905,626
3.050 Capital Outlay	277,266	332,217	125,330	-21.2%	200,000	225,000	250,000	275,000	300,000
3.060 Intergovernmental									
Debt Service:									
4.010 Principal-All (Historical Only)									
4.020 Principal-Notes	108,062	108,062	108,062		108,062	108,062	108,062	108,062	108,062
4.030 Principal-State Loans									
4.040 Principal-State Advancements									
4.050 Principal-HB 264 Loans									
4.055 Principal-Other									
4.060 Interest and Fiscal Charges									
4.300 Other Objects	887,045	866,784	921,601	2.0%	976,015	980,000	980,000	980,000	980,000
4.500 <b>Total Expenditures</b>	<b>46,143,303</b>	<b>49,926,007</b>	<b>50,278,092</b>	<b>4.5%</b>	<b>51,816,924</b>	<b>53,867,766</b>	<b>55,808,984</b>	<b>57,861,494</b>	<b>60,019,953</b>
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	17,121	7,476	590,000	3867.8%	1,240,000	1,240,000	650,000	60,000	60,000
5.020 Advances-Out	327,725	104,000	184,700	4.7%	120,000	120,000	120,000	120,000	120,000
5.030 All Other Financing Uses	2,213				2,500	2,500	2,500	2,500	2,500
5.040 <b>Total Other Financing Uses</b>	<b>347,059</b>	<b>111,476</b>	<b>774,700</b>	<b>263.5%</b>	<b>1,362,500</b>	<b>1,362,500</b>	<b>772,500</b>	<b>182,500</b>	<b>182,500</b>
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>46,490,362</b>	<b>50,037,483</b>	<b>51,052,792</b>	<b>4.8%</b>	<b>53,179,424</b>	<b>55,230,266</b>	<b>56,581,484</b>	<b>58,043,994</b>	<b>60,202,453</b>
6.010 <b>Excess of Revenues and Other Financing Sources over (Under) Expenditures and Other Financing Uses</b>	<b>411,332</b>	<b>2,589,395</b>	<b>607,111</b>	<b>-403.0%</b>	<b>567,529</b>	<b>2,108,378</b>	<b>4,733,342</b>	<b>7,523,683</b>	<b>12,833,960</b>
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	6,158,556	6,569,888	3,980,493	-16.4%	3,373,382	2,805,853	697,475	4,035,867	11,559,550
7.020 <b>Cash Balance June 30</b>	<b>6,569,888</b>	<b>3,980,493</b>	<b>3,373,382</b>	<b>-27.3%</b>	<b>2,805,853</b>	<b>697,475</b>	<b>4,035,867</b>	<b>11,559,550</b>	<b>24,393,510</b>
8.010 <b>Estimated Encumbrances June 30</b>	<b>990,584</b>	<b>854,933</b>	<b>995,907</b>	<b>1.4%</b>	<b>990,000</b>	<b>990,000</b>	<b>990,000</b>	<b>990,000</b>	<b>990,000</b>
<b>Reservation of Fund Balance</b>									
9.010 Textbooks and Instructional Materials									
9.020 Capital Improvements									
9.030 Budget Reserve									
9.040 DPIA									
9.050 Debt Service									
9.060 Property Tax Advances									
9.070 Bus Purchases									
9.080 <b>Subtotal</b>									
10.010 <b>Fund Balance June 30 for Certification of Appropriations</b>	<b>5,579,304</b>	<b>3,125,560</b>	<b>2,377,475</b>	<b>-34.0%</b>	<b>1,815,853</b>	<b>292,525</b>	<b>5,025,867</b>	<b>12,549,550</b>	<b>25,383,510</b>
<b>Revenue from Replacement/Renewal Levies</b>									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement							1,635,314	3,220,628	5,200,904
11.300 Cumulative Balance of Replacement/Renewal Levies							1,635,314	4,855,942	10,056,846
12.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>5,579,304</b>	<b>3,125,560</b>	<b>2,377,475</b>	<b>-34.0%</b>	<b>1,815,853</b>	<b>292,525</b>	<b>3,390,553</b>	<b>7,693,608</b>	<b>15,326,664</b>
<b>Revenue from New Levies</b>									
13.010 Income Tax - New									
13.020 Property Tax - New									
13.030 Cumulative Balance of New Levies									
14.010 Revenue from Future State Advancements									
15.010 <b>Unreserved Fund Balance June 30</b>	<b>5,579,304</b>	<b>3,125,560</b>	<b>2,377,475</b>	<b>-34.0%</b>	<b>1,815,853</b>	<b>292,525</b>	<b>3,390,553</b>	<b>7,693,608</b>	<b>15,326,664</b>

See accompanying summary of significant forecast assumptions and accounting policies.

Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund & any portion of Debt Service fund related to General fund debt.

**ASSUMPTIONS – August 8, 2005**

**REVENUES:**

**1.010-1.020 Property Tax** - Property tax revenues are based on historical growth patterns, including scheduled updates and reappraisals. Passage of a 5-year 5.9 mill replacement levy in November 2003 (TY2004-2008) with collection starting calendar year 2005 and ending calendar year 2009 has been built into the projection. Next scheduled update is 2007 on which collections will begin in calendar year 2008.

The District passed a 3-year 4.9 mill new levy on the November 2004 ballot (TY2004-2006) with collection starting calendar year 2005 and ending calendar year 2007. It is estimated that the new levy will provide \$3,870,628 at the current assessed valuation of \$789,924,174 of which 1.5 or \$1,184,886 will be designated for building repair and maintenance per the Board of Education's "Budget Reduction Plan 2005-2007."

The tangible personal property tax estimates are based on historical collection levels and recent changes in the state tax laws. Tangible personal property includes furniture & fixtures, machinery & equipment, and inventory. Effective for tax years 2005 and 2006, the assessment rate on inventory will be reduced by 2% instead of 1% if the total statewide collection of personal property taxes for the second preceding year exceeds the total statewide collection of property taxes for the third preceding year. Effective for tax year 2006, the tangible personal property tax will begin a four-year phase out. School districts have been promised full replacement of this lost tax over the next five years via the school funding formula and direct payments from the State (excluding the inventory taxes that were already scheduled to be eliminated and the first half-mill on bond emergency levies). After five years, the direct payments from the State will be phased out over the next seven (7) years through 2018.

Theoretically, the tangible personal property tax will be replaced by the new commercial activity tax (CAT), which will be phased in over a five-year period. Once fully phased in, the CAT will be a 0.26% tax on any business' gross receipts in excess of \$1 million. Businesses with gross receipts between \$150,000 and \$1 million will pay a minimum tax of \$150, while businesses with receipts of less than \$150,000 will not be subject to the CAT.

Beginning in tax year 2004, all taxpayers having taxable personal property with a taxable value of less than \$10,000 are no longer required to file a personal property tax return. Prior to 2004, taxpayers with less than \$10,000 in personal property filed a tax return, even though they would not owe any taxes. The state would use the form to reimburse school districts for personal property tax revenues that were not collected based on the filings. The state reimbursement will be phased out over a 10-year period, beginning in fiscal year 2004. The reimbursement for fiscal year 2005 will be equal to 80% of the fiscal year 2003 reimbursement. The reimbursement will be lowered 10% each fiscal year thereafter, until FY2012. Beginning in FY2013 reimbursements will no longer be made to the District.

The amounts do not anticipate the automatic passage of a replacement or renewal levy. That means that when a levy is scheduled to expire, the estimated property tax revenue has a corresponding decline. Although new levies may be proposed during this time period, no new levies are included in these amounts. Revenues from anticipated renewals are on line 11.02.

**1.030 Income Tax** - The District has no income tax collections.

**1.035-1.040 Grants-in-Aid** – Revenue from State Foundation payments are expected to continue to increase based on current state formula and anticipated growth based on historical patterns or other indicators included in new legislation. FY06 and FY07 figures based on ODE simulations of the biennial budget signed June 30, 2005. The District expects a decrease of \$250,000 in transportation given the State's assertion that schools are to be funded for actual students riding the busses, as opposed to those who are *eligible* to ride.

**1.050 Property Tax Allocation** – Property tax allocation revenues are based on historical growth patterns, including scheduled updates and reappraisals. Passage of a 5-year 5.9 mill replacement levy in November 2003 (TY2004-2008) with collection starting calendar year 2005 and ending calendar year 2009 has been built into the projection.

The District passed a 3-year 4.9 mill new levy on the November 2004 ballot (TY2004-2006) with collection starting calendar year 2005 and ending calendar year 2007. It is estimated that the new levy will provide \$3,870,628 at the current assessed valuation of \$789,924,174 of which 1.5 mills or \$1,184,886 will be designated for building repair and maintenance per the Board of Education's "Budget Reduction Plan 2005-2007."

Under Amended Substitute House Bill 95, the Ohio Department of Taxation will now deduct a fee from the monies reimbursed back to a school district as a result of the 10% rollback on each parcel of real property on the general tax list, public utility, and manufactured and mobile home tax list. The rollback reimbursement is distributed twice a year, approximately 30 days after the county auditor certifies the February and August real estate settlements. The first effect of this deduction appears in 2004.

The amounts do not anticipate the automatic passage of a replacement or renewal levy. That means that when a levy is scheduled to expire, the estimated property tax revenue has a corresponding decline (e.g. FY2008). Although new levies may be proposed during this time period, no new levies are included in these amounts. Anticipated revenue from replacement and renewal levies are shown in line 11.020.

**1.060 All Other Revenues** – The decline in FY2006 is due to three factors: 1) Elimination of special education workshop project (236K), 2) fewer open enrollment students (131K), and 3) reduced Medicaid reimbursements (55K).

**2.010 Proceeds from Sale of Notes** - The District does not anticipate any sale of notes.

**2.050 Advances-In** – Revenues received by a fund as a result of a transfer or advance from another fund, in anticipation of future revenue. These are monies that were advanced out in previous year(s) and returned back to general fund. Line 2.050 should match the previous year's line 5.020.

**EXPENDITURES:**

**3.010 Personnel Services** – The amounts for salaries and benefits are based on existing negotiated agreements. Projections for fiscal years 2005 through 2007 are based on the Board of Education's "Budget Reduction Plan 2005-2007." Personnel services are projected at 1.5% increases to cover experience and education changes. No assumptions have been made on negotiable salary increases. FY2006 salary increase is due to removal of Aramark maintenance contract from purchased services.

**3.020 Employees' Retirement/Insurance Benefits** -- Savings from recent health plan changes are being outstripped by higher costs driven by the health care industry. Within line 3.020, FY2006 general fund health care costs are estimated to be \$6,842,747, which reflect an increase of 13.5% over FY2005 actual costs of \$6,028,852. The forecast assumes a net increase to the District's fiscal year 2005 health care costs of 13.5 % in FY2006, 13.0% in FY2007, 12.5% in FY2008, 12.0% in FY2009, and 11.5% in FY2010. Line 3.020 also includes approximately \$175,000 for professional dues reimbursements and \$45,000 for tuition reimbursements. The remaining benefits (e.g. retirement, Medicare, workers compensation, unemployment, tuition and professional dues) in line 3.020 are based on 18% of salaries in line 3.010.

**3.030-3.040 Purchased Service and Supplies and Materials** – Large decrease in FY06 purchased services is due to the expiration of Aramark contract, and building repairs and equipment to be taken from the Permanent Improvement fund (003). The District is in compliance with the percentage expenditure requirement established by SB345. Purchased services, which include utilities, repairs, leases, and tuition payments, are forecast to increase by an overall 6% each year. Supplies reflect a 6% increase after fiscal year 2007.

**3.050 Capital Outlay** – Fiscal years 2006-2010 reflect gradual increases after slashing equipment costs in fiscal year 2005.

**4.020 Principal Notes** – The District has three interest free asbestos loans from the United States Environmental Protection Agency. Tax revenues posted in the Debt Service Fund cover the scheduled loan payments. Annual requirements to amortize all long-term debt outstanding as of June 30, 2005, follow:

Fiscal Year Ending June 30	School Asbestos Loan
2006	108,061
2007	108,061
2008	108,061
2009	108,061
2010	108,061
2011	100,315
2012	72,402
2013	30,698
Total	\$ 743,720

**4.030 Other Objects** – This line is based on historical patterns and county auditor fees, which increase as collections increase.

**5.010 Operating Transfer-Out** –A total of \$3,540,000 from the 3-year, 4.9 mill levy proceeds passed in 2004, will be transferred to the Permanent Improvement fund (003) from FY2005 through FY2008 to be designated for building repair and maintenance per the Board of Education's Budget Reduction Plan 2005-2007. \$60,000 per year is transferred to fund 432 to cover EMIS costs.

**5.020 Advances-Out** – Advances are transactions, which withdraw money from one fund to another, in anticipation of future revenue. For the fiscal years 2006-2010, the District anticipates a need to annually advance funds to the Food Service Fund, 006-9060, in the amount of \$75,000 and to the State and Federal Vocational Funds in the amount of \$45,000 to cover cash flow needs.

**RESERVATION OF FUND BALANCE:**

**9.010 Textbooks and Instructional Materials** – The District meets the annual spending requirement per SB345 Set-Asides. If the District spends monies in the textbook and instructional material set-aside in excess of the required amount for that year, the board may deduct the excess amount of money from the required deposit in future fiscal years.

**9.020 Capital Improvements** - The district budgets and meets the annual spending requirement per SB345 Set-Asides. If the District spends monies in the Capital Improvements set-aside in excess of the required amount for that year, the Board may NOT deduct the excess amount of money from the required deposit in future fiscal years.

**9.030 Budget Reserve** – SB345 effective April 20, 2001 deleted the budget reserve set-aside and placed special conditions on any Bureau of Workers' Compensation (BWC) monies remaining in the budget reserve set-aside. The District transferred the \$836,486 balance, which included \$270,697 of BWC funds to the general fund in Fiscal Year 2001.

**9.040 and 9.070 DPIA and Bus Purchases** - The District spends annually the allocations provided in these funds.

**11.020 Property Tax Renewal** – The District will need to renew or replace a 3-year 4.9 mill levy originally passed in November 2004 (TY2004-2006) with collection starting calendar year 2005 and ending calendar year 2007. The District will need to renew or replace a 5-year 5.9 mill levy originally passed in November 2003 (TY2004-2008) with collection starting calendar year 2005 and ending calendar year 2009.

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