

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

## **2 0 0 8 B u d g e t**

**Fiscal Year Ending  
June 30, 2008**

**Submitted to the Board**

**September 24, 2007**

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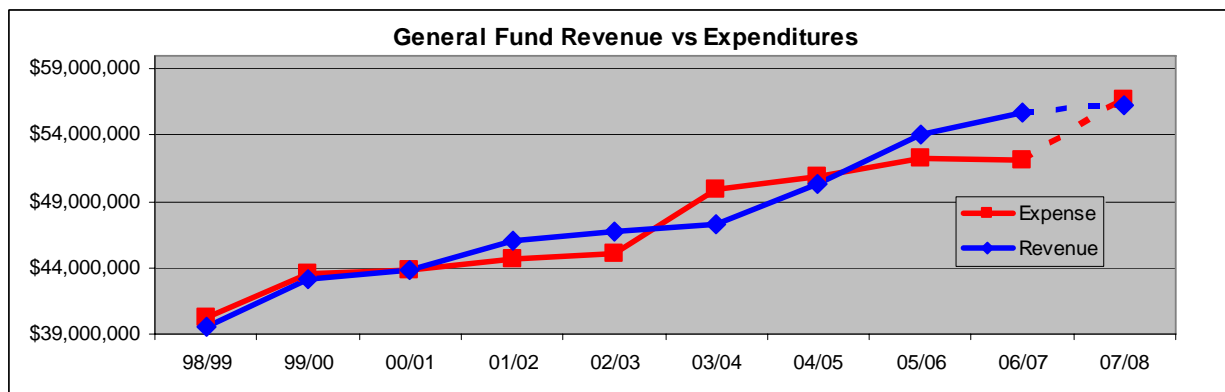
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Dr. Kathy Siebenaler Wilson ..... Director Vocational Education

		<b>REVENUE</b>				
		<i>General Fund</i>				
		2004/05	2005/06	2006/07	2006/07	2007/08
		Actual	Actual	Actual	Budget	Budget
<b>Receipts From Local Sources</b>						
1111	Real Estate Tax	\$ 20,101,125	\$ 22,791,822	\$ 23,779,336	\$ 23,120,755	\$ 24,166,919
1120	Personal Property Tax	<u>6,693,259</u>	<u>6,658,381</u>	<u>5,317,691</u>	<u>4,610,689</u>	<u>2,974,680</u>
<b>Total Receipts From Local Sources</b>		<u>26,794,384</u>	<u>29,450,202</u>	<u>29,097,028</u>	<u>27,731,444</u>	<u>27,141,599</u>
<b>Receipts From State and Federal Sources</b>						
3110-0000	Basic Aid	12,910,599	13,089,379	12,949,846	13,101,551	13,754,842
3110-0002	Special Education Allowance	1,939,453	2,110,921	2,226,419	2,236,234	2,476,981
3219-0004	Vocational Allowance	257,811	322,299	283,785	324,628	306,469
3110-0005	Transportation Allowance	979,895	1,070,275	1,091,628	1,089,599	1,102,940
3110-0006	DPIA Allowance	25,308	-	-	-	-
3110-0009	Parity Aid	<u>461,939</u>	<u>666,250</u>	<u>854,929</u>	<u>797,221</u>	<u>-</u>
<i>Sub-Total SF3</i>		16,575,004	17,259,123	17,406,608	17,549,233	17,641,232
3110-0008	Other Adjustments (Voc & Spec. Ed)	1,120,957	1,113,825	1,154,707	1,144,954	1,152,875
3130	Rollback and Homestead	2,867,945	3,020,876	4,766,304	5,018,507	6,691,816
3134	Utility Reimbursement SB3/287	229,771	291,351	119,259	380,000	-
3190-0001	Summer School Operation	-	-	-	-	-
3219	State Reimbursement Spec Ed	8,480	8,440	13,771	8,500	8,500
4120/4139	Federal Medicaid/ Stu Intervention	190,016	99,619	152,486	25,000	100,000
4130	E-rate (formerly fund 588)	N/A	N/A	N/A	N/A	50,000
3212-9194	Bus Purchase Allowance	<u>33,546</u>	<u>17,938</u>	<u>31,432</u>	<u>18,000</u>	<u>30,000</u>
<b>Total Receipts From State and Federal Sources</b>		<u>21,025,718</u>	<u>21,811,173</u>	<u>23,644,567</u>	<u>24,144,194</u>	<u>25,674,423</u>
<b>Miscellaneous Receipts From Local Sources</b>						
1211	Tuition Parents	-	-	-	-	-
1221	Tuition From Other Districts	95,592	85,918	118,504	90,000	120,000
1222	Summer School	41,180	52,922	47,596	40,000	45,000
1223	Tuition Special Education	387,648	438,251	416,743	440,000	430,000
1224	Tuition Vocational Education	103,359	116,659	111,212	111,212	115,000
1227	Open Enrollment	1,061,434	1,213,629	1,092,637	1,225,000	1,150,000
1410	Interest on Investments	149,075	332,241	586,816	350,000	600,000
1710	Classroom Supplies	-	-	-	-	-
1740	Class Fees/Parking Fees	5,758	5,494	10,265	6,000	8,000
1810	Rental School Property	88,055	89,303	27,705	90,000	30,000
1820	Donations	1,000	1,000	-	5,000	5,000
1820-0001	Donations - Weight Room Pledges	-	-	-	-	-
1820-0002	Donations - Donnell Capital Projects	-	-	-	-	-
1832	Contracted Services - HCESC	33,326	6,953	26,954	-	-
1833	Special Ed - Workshop	236,454	5,050	-	-	-
1890	Miscellaneous Fines, Etc.	146,877	264,885	390,119	150,000	250,000
1933	Sale Non-Real Property	3,360	3,212	4,900	3,300	3,300
5300-9098	Prior Years Adjust and Refunds	<u>978</u>	<u>955</u>	<u>1,620</u>	<u>1,000</u>	<u>1,000</u>
<b>Total Miscellaneous Receipts From Local Sources</b>		<u>2,354,098</u>	<u>2,616,473</u>	<u>2,835,070</u>	<u>2,511,512</u>	<u>2,757,300</u>
<b>Sub-Total Estimated Revenue</b>		50,174,200	53,877,849	55,576,665	54,387,150	55,573,322
5100	Return Transfer for Budget Reserve					
5100-9194	Transfer-In Bus Funds					
5220-9194	Advances-In Return					
5220	Advances-In Return	<u>104,000</u>	<u>184,700</u>	<u>145,000</u>	<u>145,000</u>	<u>674,336</u>
<b>Total All Estimated Revenue</b>		<u>\$ 50,278,200</u>	<u>\$ 54,062,549</u>	<u>\$ 55,721,665</u>	<u>\$ 54,532,150</u>	<u>\$ 56,247,657</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.

## **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.

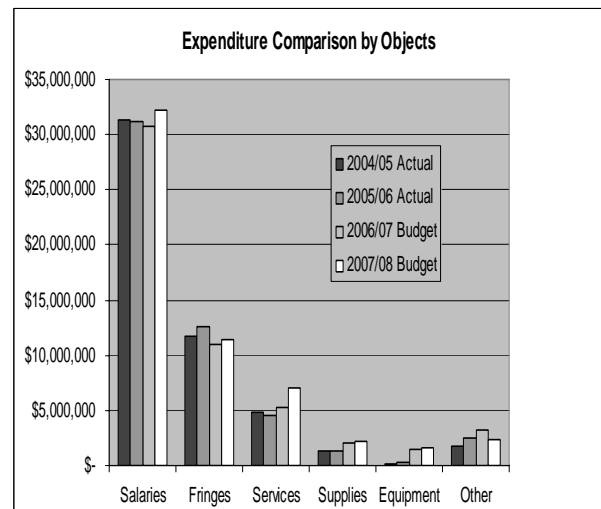
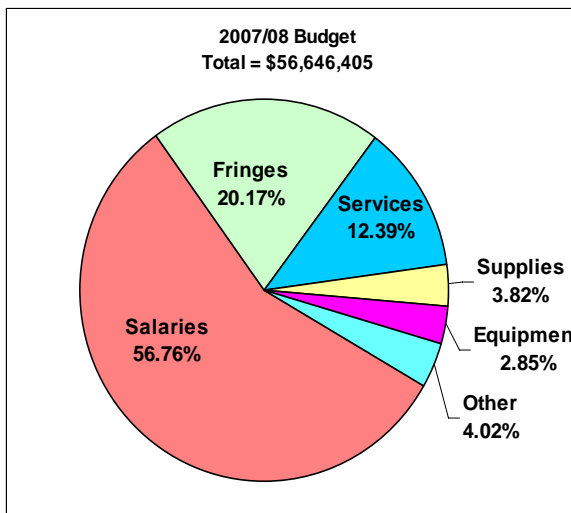
**Transfers, Advances and Refunds of Prior Year**

**GENERAL FUND COMPARISON OF EXPENDITURES  
 BY OBJECT**

Object	Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget	% of Change
100	Salaries	\$ 31,296,838	\$ 31,145,615	\$ 30,669,544	\$ 30,713,019	\$ 32,153,300	4.69%
200	Fringe Benefits	11,706,847	12,585,549	10,727,354	11,050,935	11,425,600	3.39%
400	Contracted Services	4,805,122	4,498,396	4,794,065	5,224,151	7,016,057	34.30%
500	Materials and Supplies	1,268,818	1,369,044	2,007,331	2,055,176	2,163,450	5.27%
600/700	Capital Outlay	125,330	290,533	916,140	1,507,301	1,611,932	6.94%
800	Other	921,600	1,003,249	1,135,058	1,241,373	1,268,566	2.19%
900	Transfers, Advances & Refunds	774,700	1,425,000	1,929,336	1,962,500	1,007,500	-48.66%
<b>Total Expenditures</b>		<b>\$ 50,899,254</b>	<b>\$ 52,317,385</b>	<b>\$ 52,178,827</b>	<b>\$ 53,754,456</b>	<b>\$ 56,646,405</b>	<b>5.38%</b>

**GENERAL FUND COMPARISON OF EXPENDITURES  
 BY FUNCTION**

Funct	Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget	% of Change
1100	Instruction	\$ 22,032,846	\$ 22,485,771	\$ 22,174,349	\$ 22,336,879	\$ 23,063,750	3.25%
1200	Special Instruction	5,670,669	5,640,107	5,590,263	5,576,300	5,803,000	4.07%
1300	Vocational Instruction	2,708,785	2,692,430	2,654,846	2,744,000	2,880,000	4.96%
1900	Other Instruction	1,322,660	1,524,603	1,701,004	1,798,000	1,820,000	1.22%
2100	Support Services - Pupil	2,253,631	2,336,504	2,239,304	2,346,350	2,459,750	4.83%
2200	Support Services - Instructional	2,590,964	2,648,364	2,607,664	2,661,599	2,686,800	0.95%
2300	Board of Education	146,164	81,487	128,458	155,900	157,400	0.96%
2400	Administration	3,591,638	3,868,754	3,741,750	3,778,917	3,940,300	4.27%
2500	Fiscal Services	1,407,171	1,388,921	1,426,723	1,476,100	1,554,700	5.32%
2700	Operation and Maintenance	5,703,341	5,296,147	5,280,775	5,646,067	7,956,907	40.93%
2800	Transportation	1,825,051	1,943,548	1,684,817	2,166,188	2,131,132	-1.62%
2900	Informational Services	91,494	56,001	54,400	64,800	71,900	10.96%
4100	Extra-Curr. Act.-Academic	139,113	148,715	132,444	164,490	176,700	7.42%
4500	Extra-Curr. Act.-Sports	573,882	603,188	580,875	617,200	634,500	2.80%
4600	Extra-Curr. Act.-School/Public	67,144	78,294	69,952	77,300	80,200	3.75%
5300	Architect Services	-	-	-	-	40,000	999.00%
6100	Debt Service	-	99,551	181,866	181,866	181,866	0.00%
7200	Transfers	590,000	1,280,000	1,255,000	1,280,000	665,000	-48.05%
7400	Advances	184,700	145,000	674,336	680,000	340,000	-50.00%
7500	Refund of Prior Year	-	-	-	2,500	2,500	0.00%
<b>Total Expenditures</b>		<b>\$ 50,899,254</b>	<b>\$ 52,317,385</b>	<b>\$ 52,178,827</b>	<b>\$ 53,754,456</b>	<b>\$ 56,646,405</b>	<b>5.38%</b>





**GENERAL FUND**  
**Instruction**

**Regular Instruction - 1100**

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

Object	Description	2004/05	2005/06	2006/07	2006/07	2007/08
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$ 15,694,229	\$ 15,495,206	\$ 15,181,781	\$ 15,137,000	\$ 15,920,000
211/221/233	Retirement	2,175,060	2,284,042	2,122,693	2,175,000	2,242,000
240-259	Insurance Benefits	3,104,118	3,342,695	2,712,284	2,700,000	2,865,000
260	Worker's Compensation	219,357	327,594	111,179	100,000	90,000
281	Unemployment	6,292	2,938	5,405	20,000	10,000
410	District Copiers/Other Contracts (inc 50K for flood)	208,523	234,982	225,446	237,000	295,000
423	District Educational Repairs	16,472	36,142	55,535	65,000	75,750
431	Mileage /Travel	1,201	867	1,664	2,500	3,000
432	Professional Meetings	17,478	27,057	37,479	87,428	95,000
441/449	Telephones	22,840	22,987	43,646	22,000	40,000
510/511	Educational Supplies (inc 50K for flood)	247,880	298,463	340,471	334,009	400,000
510	Technology Supplies (formerly e-rate fund 588)	N/A	N/A	N/A	N/A	50,000
516	Computer Software & Licenses	N/A	N/A	47,904	50,000	80,000
520	Textbooks (Curriculum Dept.)	223,485	212,003	591,716	650,000	350,000
551	Educational Supplies - Waived Fees	64,063	77,583	83,788	75,000	98,000
640	Enhance Classroom Technology	7,737	5,408	442,084	490,000	200,000
740	Replacement Equip. (inc 100K for tech & 50K for flood)	24,111	117,804	171,276	191,942	250,000
<b>Total Regular Instruction - 1100</b>		<b>\$ 22,032,846</b>	<b>\$ 22,485,771</b>	<b>\$ 22,174,349</b>	<b>\$ 22,336,879</b>	<b>\$ 23,063,750</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.*

Object	Description	2004/05	2005/06	2006/07	2006/07	2007/08
		Actual	Actual	Actual	Budget	Budget
100	<sup>(1)</sup> Salaries	\$ 4,037,289	\$ 3,949,268	\$ 4,068,973	\$ 3,990,000	\$ 4,130,000
211/221	Retirement	568,430	588,148	577,718	553,183	585,000
240-259	Insurance Benefits	773,593	861,056	720,047	731,117	765,000
260	Worker's Compensation	55,304	81,746	27,023	31,000	30,000
410	<sup>(1)</sup> Contracted Services	31,269	30,613	20,880	43,000	45,000
423	District Educational Repairs	10,119	563	686	5,000	5,000
425	Rentals	7,804	6,498	8,310	11,000	10,000
432	Professional Meetings	5,990	4,838	4,066	5,000	5,500
431/439	Mileage/Travel	4,031	3,918	854	1,000	1,500
441/449	Telephones	14,012	13,913	26,417	14,000	26,000
510	<sup>(1)</sup> Educational Supplies	156,538	89,220	62,962	84,500	150,000
640	New Equipment	6,291	10,327	72,327	107,500	50,000
<b>Total Special Instruction - 1200</b>		<b>\$ 5,670,669</b>	<b>\$ 5,640,107</b>	<b>\$ 5,590,263</b>	<b>\$ 5,576,300</b>	<b>\$ 5,803,000</b>

<sup>(1)</sup> H.B. 282-Gifted Supplement Allocations FY05=\$15,989; FY06 = \$15,678; FY07(part of 499 fund) = \$15,774; FY08 (part of 499 fund)=\$16,064.15

**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>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Actual</b>	<b>2006/07 Budget</b>	<b>2007/08 Budget</b>
100	Salaries	\$ 1,815,276	\$ 1,738,495	\$ 1,680,131	\$ 1,710,000	\$ 1,775,000
211	Retirement	255,693	253,843	236,556	266,000	270,000
240/249	Insurance Benefits	358,423	383,286	316,013	361,000	340,000
260	Worker's Compensation	25,058	36,508	11,845	20,000	19,000
410	Contracted Services	21,892	24,177	84,930	30,000	70,000
423	<sup>(1)</sup> District Educational Repairs	26,254	8,763	9,706	28,000	28,000
439	<sup>(1)</sup> Professional Meeting/Travel	5,067	5,338	19,481	6,000	20,000
441	<sup>(1)</sup> Telephones	20,435	20,568	39,051	20,000	38,000
510	<sup>(1)</sup> Educational Supplies	82,760	95,528	112,924	100,000	125,000
520	<sup>(1)</sup> Textbooks	8,024	3,874	8,973	13,000	15,000
640/740	<sup>(1)</sup> New Equipment	89,905	122,049	135,235	190,000	180,000
<b>Total Vocational Instruction - 1300</b>		<b>\$ 2,708,785</b>	<b>\$ 2,692,430</b>	<b>\$ 2,654,846</b>	<b>\$ 2,744,000</b>	<b>\$ 2,880,000</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>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Actual</b>	<b>2006/07 Budget</b>	<b>2007/08 Budget</b>
471	Tuition - Other Districts Within the State	\$ 221,451	\$ 308,110	\$ 337,314	\$ 320,000	\$ 330,000
474	Tuition - Excess Cost for Special Ed.	205,817	162,244	137,036	225,000	200,000
475	Payments - Special Education within District	23,495	10,903	16,217	25,000	25,000
477	Payments - Open Enrollment Program	298,034	428,759	498,743	521,000	540,000
478	Payments - Community Schools	531,847	584,048	661,620	657,000	670,000
479	Payments - Post Secondary Option	42,015	30,539	50,075	50,000	55,000
<b>Total Other Instruction - 1900</b>		<b>\$ 1,322,660</b>	<b>\$ 1,524,603</b>	<b>\$ 1,701,004</b>	<b>\$ 1,798,000</b>	<b>\$ 1,820,000</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>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Actual</b>	<b>2006/07 Budget</b>	<b>2007/08 Budget</b>
100	Salaries	\$ 791,535	\$ 776,266	\$ 766,583	\$ 800,000	\$ 810,000
211/221	Retirement	109,482	114,749	109,183	117,500	125,000
240-259	Insurance Benefits	143,261	146,602	132,969	144,000	150,000
260	Worker's Compensation	10,633	16,237	5,231	8,000	8,000
416	Scheduling (A-site Services)	31,692	51,522	3,765	53,250	55,000
431	Travel	453	477	509	500	600
432	Professional Meetings	5	632	55	700	800
441	Telephone	9,616	9,679	18,377	9,500	18,000
510	Supplies	2,067	1,662	1,492	2,000	2,000
<b>Total Guidance Services - 2120</b>		<b>\$ 1,098,745</b>	<b>\$ 1,117,825</b>	<b>\$ 1,038,165</b>	<b>\$ 1,135,450</b>	<b>\$ 1,169,400</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>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Actual</b>	<b>2006/07 Budget</b>	<b>2007/08 Budget</b>
100	Salaries	\$ 171,597	\$ 173,030	\$ 179,809	\$ 186,000	\$ 180,000
211/221	Retirement	23,037	21,910	23,523	26,000	25,500
249/259	Insurance Benefits	2,489	2,510	2,607	2,600	2,500
260	Worker's Compensation	2,321	3,491	1,190	1,800	1,800
441	Telephone	3,005	3,025	5,743	3,000	5,200
514	Supplies	2,357	2,389	2,441	2,500	2,500
<b>Total Health Services - 2130</b>		<b>\$ 204,807</b>	<b>\$ 206,354</b>	<b>\$ 215,313</b>	<b>\$ 221,900</b>	<b>\$ 217,500</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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
100	Salaries	\$ 291,413	\$ 306,180	\$ 280,434	\$ 308,500	\$ 318,000
211/221	Retirement	39,279	46,245	40,548	43,300	48,000
240-259	Insurance Benefits	49,736	53,788	47,362	49,000	50,000
260	Worker's Compensation	3,974	6,293	2,053	3,000	3,000
410	Contracted Services	1,338	1,295	2,000	2,000	2,000
431	Travel	3,580	2,619	2,239	3,000	3,000
432	Professional Meetings	912	576	1,325	1,100	1,500
441/449	Telephone/Cellular phones	6,562	6,910	11,983	6,600	13,000
510	Supplies	32,827	35,113	34,070	34,500	38,000
640	New Equipment	-	-	-	-	-
<b>Total Psychological Services - 2140</b>		<b>\$ 429,621</b>	<b>\$ 459,018</b>	<b>\$ 422,014</b>	<b>\$ 451,000</b>	<b>\$ 476,500</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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
100	Salaries	\$ 310,490	\$ 330,529	\$ 354,397	\$ 320,000	\$ 365,000
211	Retirement	43,105	49,124	50,287	45,000	52,000
240-249	Insurance Benefits	66,521	76,405	66,149	65,000	70,000
260	Worker's Compensation	4,198	6,563	2,301	3,000	3,000
431/432	Travel/Professional Meetings	2,426	2,149	1,975	2,350	2,500
510	Supplies	1,587	1,467	1,380	1,600	1,700
640	New Equipment	-	-	-	-	-
<b>Total Speech and Hearing Services - 2150</b>		<b>\$ 428,327</b>	<b>\$ 466,238</b>	<b>\$ 476,489</b>	<b>\$ 436,950</b>	<b>\$ 494,200</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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
100	Salaries	\$ 54,156	\$ 52,494	\$ 57,775	\$ 59,700	\$ 62,000
221	Retirement	17,849	16,160	14,084	21,400	22,000
250-259	Insurance Benefits	18,290	15,926	14,032	18,000	16,000
260	Worker's Compensation	877	1,176	354	800	800
439 / 449	Contracted Services / Cellular phones	817	1,173	974	1,000	1,200
510	Supplies	143	137	104	150	150
<b>Total Attend./Substance Abuse Services - 2170</b>		<b>\$ 92,132</b>	<b>\$ 87,068</b>	<b>\$ 87,323</b>	<b>\$ 101,050</b>	<b>\$ 102,150</b>

<b>TOTAL SUPPORT SERVICES - PUPIL - 2100's</b>		<b>\$ 2,253,631</b>	<b>\$ 2,336,504</b>	<b>\$ 2,239,304</b>	<b>\$ 2,346,350</b>	<b>\$ 2,459,750</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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
111/141	Supervisors/Aides Salary	\$ 1,264,782	\$ 1,339,966	\$ 1,344,985	\$ 1,305,000	\$ 1,350,000
211/221	Retirement	204,567	190,943	199,686	220,900	197,000
231/239	FEA Tuition/Professional Dues	202,772	210,354	201,322	200,000	200,000
240-259	Insurance Benefits	215,897	203,867	213,122	232,000	225,000
260	Worker's Compensation	18,547	25,877	9,499	14,500	14,000
410	Millstream Contract	124,607	161,628	152,715	155,000	160,000
412	District In-Service	52,494	8,493	4,726	15,000	16,000
431	Travel	3,622	3,306	2,345	3,500	3,600
432/439	Professional Meeting	1,048	2,639	1,964	2,500	2,700
441/449	Telephones/Cellular phones	7,056	11,765	13,121	12,000	13,000
510	Supplies	1,905	3,498	1,999	3,500	3,500
<b>Total Instructional Staff Services - 2210</b>		<b>\$ 2,097,298</b>	<b>\$ 2,162,334</b>	<b>\$ 2,145,484</b>	<b>\$ 2,163,900</b>	<b>\$ 2,184,800</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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
100	Salaries	\$ 360,678	\$ 330,582	\$ 320,674	\$ 350,000	\$ 340,000
211/221	Retirement	47,075	43,087	43,112	47,000	46,000
240-259	Insurance Benefits	34,641	45,851	39,270	34,000	41,000
260	Worker's Compensation	5,104	6,985	2,222	4,000	4,000
432	Professional Meetings	-	-	-	500	500
441	Telephones	3,005	3,025	5,743	3,000	5,500
530	Supplies	34,997	47,026	43,380	50,624	52,000
640	Audio Visual/New Equipment	-	-	-	-	-
740	Replacement Equipment	3,860	4,475	2,778	3,575	8,000
<b>Total Educational Media - 2220</b>		<b>\$ 489,360</b>	<b>\$ 481,030</b>	<b>\$ 457,180</b>	<b>\$ 492,699</b>	<b>\$ 497,000</b>

**Other Support Services - 2290**

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

Object	Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
100	Salaries	\$ 4,306	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
221	Retirement	-	-	-	-	-
<b>Total Other Support Services - 2290</b>		<b>\$ 4,306</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

**TOTAL SUPPORT SERVICES - INSTR. - 2200's**      **\$ 2,590,964**    **\$ 2,648,364**    **\$ 2,607,664**    **\$ 2,661,599**    **\$ 2,686,800**

**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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
418	Legal Service	\$ 22,474	\$ 23,593	\$ 43,770	\$ 35,000	\$ 37,000
439	Service Fund	4,335	4,163	7,015	6,000	18,500
446	Advertising	8,386	3,157	3,717	7,000	7,500
460	Printing	-	-	-	500	500
510	Supplies (formerly Goal 2/Virtues)	553	592	822	600	600
841	Memberships and Fees	24,916	16,073	47,376	25,000	26,000
846	Election Expense	180	7,369	1,305	7,500	-
847	Advertising Delinquent Taxes	2,224	2,082	1,650	2,300	2,300
851	Liability Insurance	75,057	16,750	15,336	60,000	55,000
870	Taxes and Assessments (HS project)	8,038	7,709	7,466	12,000	10,000
<b>Total Board of Education - 2300</b>		<u>\$ 146,164</u>	<u>\$ 81,487</u>	<u>\$ 128,458</u>	<u>\$ 155,900</u>	<u>\$ 157,400</u>

**Executive Administrative Services - 2410**

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

Object	Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
100	Salaries	\$ 338,799	\$ 472,512	\$ 366,041	\$ 370,000	\$ 380,000
211/221	Retirement	76,232	94,444	84,174	82,000	85,500
239-259	Insurance & Other Benefits	56,394	76,328	62,436	58,000	66,000
260	Worker's Compensation	4,500	8,204	2,918	3,500	3,500
410	Copiers	87,620	78,693	77,373	90,000	80,000
415	Consultants	-	-	-	-	55,000
431	Mileage/Travel	2,368	1,480	1,602	2,500	2,500
432	Professional Meetings	2,761	4,801	2,952	5,000	5,500
441/443/449	Telephone/Postage/Cellular phones	16,189	18,458	29,631	29,000	31,000
512	Supplies and Materials	8,054	11,371	9,505	10,000	10,000
740	Replacement Equipment	-	-	2,050	2,000	2,500
850	Bond	-	357	-	357	400
<b>Total Executive Administrative Services - 2410</b>		<u>\$ 592,918</u>	<u>\$ 766,649</u>	<u>\$ 638,682</u>	<u>\$ 652,357</u>	<u>\$ 721,900</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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
111/131	Principal/Secretary Salaries	\$ 2,069,857	\$ 2,090,367	\$ 2,130,178	\$ 2,140,000	\$ 2,190,000
211/221	Retirement	430,995	456,760	473,957	480,300	486,000
231/239	Tuition/Professional Dues	14,421	12,197	10,447	5,000	7,000
240-259	Insurance Benefits	385,971	428,323	359,601	361,000	385,000
260	Worker's Compensation	27,904	42,643	15,164	25,000	24,000
431	Mileage/Travel	277	158	88	700	700
432	Professional Meetings	961	981	1,261	5,166	6,700
441/449	Telephones/Cellular phones	35,643	35,764	64,206	65,500	70,000
443	Postage	12,849	12,546	19,265	15,000	17,000
512	Supplies	19,842	17,498	24,475	22,693	25,000
640	New Equipment	-	2,820	1,251	3,000	3,000
740	Replacement Equipment	-	2,046	3,175	3,200	4,000
<b>Total Administrative Principals and Offices - 2420</b>		<u>\$ 2,998,721</u>	<u>\$ 3,102,105</u>	<u>\$ 3,103,068</u>	<u>\$ 3,126,560</u>	<u>\$ 3,218,400</u>
<b>TOTAL ADMINISTRATION - 2400's</b>		<u>\$ 3,591,638</u>	<u>\$ 3,868,754</u>	<u>\$ 3,741,750</u>	<u>\$ 3,778,917</u>	<u>\$ 3,940,300</u>

**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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
141	Salaries	\$ 353,816	\$ 302,590	\$ 336,373	\$ 327,000	\$ 355,000
221	Retirement	72,579	63,272	67,422	68,500	71,000
250-259	Insurance Benefits	88,624	92,524	80,765	85,000	85,000
260	Worker's Compensation	4,303	7,306	2,113	5,000	5,000
410/418	Contracted Services/Audit/Fixed Assets	89,748	89,193	53,137	90,000	90,000
433/434	Mileage/Travel	729	1,677	1,063	2,000	2,200
441	Telephones	4,208	4,234	8,040	4,500	7,500
510	Office Supplies	9,783	7,081	10,683	7,500	11,000
640	New Equipment	-	1,575	20,834	11,600	13,000
740	Replacement Equipment	-	-	-	-	-
844	County Bd of Ed (SF3 offset)	209,835	202,984	205,474	220,000	225,000
845	Auditor and Treasurer Fee	574,086	616,184	639,740	655,000	690,000
853	Fiscal Services Bond	(540)	300	1,080	-	-
<b>Total Fiscal Services - 2500</b>		<u>\$ 1,407,171</u>	<u>\$ 1,388,921</u>	<u>\$ 1,426,723</u>	<u>\$ 1,476,100</u>	<u>\$ 1,554,700</u>

**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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
<b>BOARD ACCOUNTS:</b>						
141	Salaries (inc 47K for flood OT)	\$ 2,104,232	\$ 2,134,838	\$ 2,120,044	\$ 2,150,000	\$ 2,267,000
221	Retirement	368,324	346,398	348,719	350,500	365,000
250-259	Insurance Benefits	661,520	715,290	585,731	613,000	645,000
260	Worker's Compensation	29,154	43,707	31,930	25,000	24,000
282	Unemployment Comp.	-	-	-	20,000	15,000
424	Property Insurance	79,141	110,894	106,859	84,000	83,000
426	Lease of FHS Addition (through 2014)	368,307	368,307	368,307	368,307	368,307
441/449	Telephone/Cellular phones	23,287	21,376	22,788	22,000	23,000
451	Electricity	423,259	432,727	464,877	445,000	470,000
452	Water and Sewage	111,998	114,923	109,756	125,000	135,000
453	Fuel - Natural Gas	362,847	544,247	472,871	630,000	600,000
853/890	Bond/District Safety Program	-	-	1,386	28,760	29,000
<b>Sub-Total Board Accounts</b>		<u>4,532,069</u>	<u>4,832,706</u>	<u>4,633,268</u>	<u>4,861,567</u>	<u>5,024,307</u>
<b>OPERATION ACCOUNTS:</b>						
410	Maintenance Contract	172,544	178,911	236,240	210,000	250,000
410	District Projects	87,460	-	-	25,000	-
410	Aramark Contract	493,468	-	-	-	-
420	Laundry/Mats	77,970	-	24,126	35,000	30,000
422	Trash	47,036	156	36,100	35,000	35,000
423	Bldg Rpr/Equipmnt (inc \$1.4 million for flood)	130,122	88,296	7,737	25,000	1,426,000
425	Rentals	11,989	8,580	9,649	15,000	15,500
426	Lease of Maintenance Building	45,833	-	-	-	-
431	Mileage	3,201	2,987	3,979	5,000	5,500
434	Professional Meetings	-	1,277	1,603	1,500	1,600
511	Office Supplies	4,764	2,785	2,753	4,000	4,000
570	Custodial Supplies	-	9,568	91,695	75,000	85,000
571	Grounds Supplies	-	-	38,104	70,000	50,000
572	Building Supplies (incl 100K for flood)	69,717	100,190	130,830	85,000	220,000
573	Equipment Supplies	892	3,438	5,322	4,000	5,000
580	Vehicle Supplies	32,852	43,225	45,724	40,000	45,000
620	District Building Projects	-	-	-	150,000	650,000
640	New Equipment	(6,575)	24,028	13,645	5,000	10,000
740	Replacement Equipment (inc 100K for flood)	-	-	-	-	100,000
<b>Sub-Total Operation Accounts</b>		<u>1,171,272</u>	<u>463,441</u>	<u>647,507</u>	<u>784,500</u>	<u>2,932,600</u>
<b>Total Operations and Maintenance - 2700</b>		<u>\$ 5,703,341</u>	<u>\$ 5,296,147</u>	<u>\$ 5,280,775</u>	<u>\$ 5,646,067</u>	<u>\$ 7,956,907</u>

Note: District had a facilities services management agreement for the period May 1, 2000 thru April 30, 2005 with Aramark Facility Service, Inc. The personnel portion was renewed for six (6) months and the supplies for one (1) year. Aramark contract fully expired April 30, 2006.



**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.*

Object	Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
141	Salaries (inc. 3K for bus mechanic OT for flood)	\$ 1,010,247	\$ 1,035,517	\$ 853,246	\$ 906,319	\$ 1,043,000
221	Retirement	164,050	157,114	130,411	140,500	160,000
250-259	Insurance Benefits	291,060	324,578	254,341	264,500	265,000
260	Worker's Compensation	14,813	22,423	9,154	11,135	11,000
410	Contract Services	508	254	14,542	39,250	79,000
413	Medical Inspections	8,059	8,930	7,748	9,000	9,000
423	Repairs to Buses	4,567	35,184	572	40,000	30,000
424	Insurance	53,336	42,413	39,784	58,000	56,000
425	Lease Payment/Rental of Vans	-	-	-	-	-
431	Mileage	-	-	-	500	500
439	Professional Meetings	4,137	930	1,158	3,500	3,500
440	Van Certifications	-	-	695	500	700
441/449	Telephones/Cellular phones	5,473	8,128	4,650	8,500	7,000
481	Contract Transportation	4,016	1,927	5,681	4,000	4,000
511/581	Materials for Buses	113,804	108,240	125,845	130,000	130,000
582/583	Fuel/Tires	149,925	197,093	185,112	200,000	200,000
640	Capital Outlay (Van or Bus Replacement)	-	-	-	18,000	100,000
760 (9194)	Bus Replacement	-	-	51,484	331,484	31,432
890	Bus Driver Abstract	1,057	816	392	1,000	1,000
<b>Total Transportation - 2800</b>		<b>\$ 1,825,051</b>	<b>\$ 1,943,548</b>	<b>\$ 1,684,817</b>	<b>\$ 2,166,188</b>	<b>\$ 2,131,132</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.*

Object	Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
141	Salaries (Partial State Funds EMIS)	\$ 59,020	\$ 28,058	\$ 29,118	\$ 33,000	\$ 34,000
221	Retirement	19,273	17,005	4,518	8,500	8,600
250-259	Insurance Benefits	13,514	9,581	1,502	2,500	2,500
260	Worker's Compensation	725	1,227	425	800	800
410	Printing-Calendars & Brochures	(1,038)	131	15,981	15,000	16,000
512	Supplies for Publications	-	-	2,857	5,000	10,000
640	Equipment	-	-	-	-	-
<b>Total Informational Services - 2900</b>		<b>\$ 91,494</b>	<b>\$ 56,001</b>	<b>\$ 54,400</b>	<b>\$ 64,800</b>	<b>\$ 71,900</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	2004/05	2005/06	2006/07	2006/07	2007/08
		Actual	Actual	Actual	Budget	Budget
113	Supplemental Salaries	\$ 85,768	\$ 82,404	\$ 81,634	\$ 88,500	\$ 90,300
211/221	Retirement	12,324	11,809	11,715	13,000	13,500
240-259	Insurance Benefits	13,154	19,519	6,545	14,500	14,000
260	Worker's Compensation	1,121	1,909	563	900	900
640	Equipment (part of FY08 sousaphones)					10,000
891	Student Activity Payments	26,746	33,075	31,988	47,590	48,000
<b>Total Academic and Subject Oriented - 4100</b>		<b>\$ 139,113</b>	<b>\$ 148,715</b>	<b>\$ 132,444</b>	<b>\$ 164,490</b>	<b>\$ 176,700</b>

**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	2004/05	2005/06	2006/07	2006/07	2007/08
		Actual	Actual	Actual	Budget	Budget
113	Supplemental Salaries	\$ 429,907	\$ 448,446	\$ 460,449	\$ 471,000	\$ 482,000
211/221	Retirement	70,801	72,310	74,741	72,000	75,000
240-259	Insurance Benefits	59,110	64,133	31,789	60,000	63,000
260	Worker's Compensation	6,298	9,142	3,113	5,000	5,000
410/441	Contracted Services/Telephone	7,766	9,157	10,784	9,200	9,500
<b>Total Sports Oriented Activities - 4500</b>		<b>\$ 573,882</b>	<b>\$ 603,188</b>	<b>\$ 580,875</b>	<b>\$ 617,200</b>	<b>\$ 634,500</b>

**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	2004/05	2005/06	2006/07	2006/07	2007/08
		Actual	Actual	Actual	Budget	Budget
113	Supplemental Salaries	\$ 49,440	\$ 53,867	\$ 51,920	\$ 56,000	\$ 57,000
211/221	Retirement	6,949	7,583	7,388	10,000	10,500
240-259	Insurance Benefits	7,094	12,715	4,561	7,000	7,500
260	Worker's Compensation	657	1,105	341	700	700
441	Telephone	3,005	3,025	5,743	3,600	4,500
853	Miscellaneous Objects	-	-	-	-	-
<b>Total School and Public Activities - 4600</b>		<b>\$ 67,144</b>	<b>\$ 78,294</b>	<b>\$ 69,952</b>	<b>\$ 77,300</b>	<b>\$ 80,200</b>

**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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
423	Fee	\$ -	\$ -	\$ -	\$ -	\$ 40,000
<b>Total Site and Architect - 5300</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>

**Debt Service - 6100**

*Transactions primarily for the purpose of discharging the school district's commitment for interest and principal on debt. The debt below is for a 2005 House Bill 264 energy conservation loan. Savings on utility costs from the energy conservation improvements are used to payoff the debt and interest.*

Object	Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
814	HB264 Loan Principal through Nov. 2010	\$ -	\$ 73,589	\$ 151,467	\$ 150,366	\$ 158,033
824	HB264 Loan Interest at 4.297%	-	25,962	30,400	31,500	23,833
<b>Total Debt Service - 6100</b>		<u>\$ -</u>	<u>\$ 99,551</u>	<u>\$ 181,866</u>	<u>\$ 181,866</u>	<u>\$ 181,866</u>

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

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

Object	Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2006/07 Budget	2007/08 Budget
910	Transfers (Press Box 007-9130)		\$ 40,000		\$ 25,000	\$ -
	Transfers (PI 003-9031)	590,000	1,180,000	1,180,000	1,180,000	590,000
	Transfers (EMIS 432-9004)	-	60,000	75,000	75,000	75,000
	Transfers (MS Auction)	-	-	-	-	-
	<i>Sub-Total Transfers</i>	<u>590,000</u>	<u>1,280,000</u>	<u>1,255,000</u>	<u>1,280,000</u>	<u>665,000</u>
920	Advances (PI 003-9031 or 9030)	113,000	34,716	-	80,000	90,000
	Advances (Donnell Field 007-9080)	-	-	500,000	500,000	-
	Advances (Food Service 006-9060)	69,000	42,000	-	55,000	50,000
	Advances (Millstream 014)	-	-	-	-	-
	Advances (State & Federal Funds)	2,700	68,284	174,336	45,000	200,000
	<i>Sub-Total Advances</i>	<u>184,700</u>	<u>145,000</u>	<u>674,336</u>	<u>680,000</u>	<u>340,000</u>
930	Refund of Prior Year Receipt	-	-	-	2,500	2,500
<b>Total Transfers, Advances &amp; Refund - 7000</b>		<u>\$ 774,700</u>	<u>\$ 1,425,000</u>	<u>\$ 1,929,336</u>	<u>\$ 1,962,500</u>	<u>\$ 1,007,500</u>
<b>GRAND TOTAL GENERAL FUND</b>		<u>\$ 50,899,254</u>	<u>\$ 52,317,385</u>	<u>\$ 52,178,827</u>	<u>\$ 53,754,456</u>	<u>\$ 56,646,405</u>

**GENERAL FUND APPROPRIATIONS BY FUNCTION**

<b>Function</b>	<b>Description</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Actual</b>	<b>2006/07 Budget</b>	<b>2007/08 Budget</b>
1100	Instruction	\$ 22,032,846	\$ 22,485,771	\$ 22,174,349	\$ 22,336,879	\$ 23,063,750
1200	Special Instruction	5,670,669	5,640,107	5,590,263	5,576,300	5,803,000
1300	Vocational Instruction	2,708,785	2,692,430	2,654,846	2,744,000	2,880,000
1900	Other Instruction	1,322,660	1,524,603	1,701,004	1,798,000	1,820,000
2100	Support Services - Pupil	2,253,631	2,336,504	2,239,304	2,346,350	2,459,750
2200	Support Services - Instructional	2,590,964	2,648,364	2,607,664	2,661,599	2,686,800
2300	Board of Education	146,164	81,487	128,458	155,900	157,400
2400	Administration	3,591,638	3,868,754	3,741,750	3,778,917	3,940,300
2500	Fiscal Services	1,407,171	1,388,921	1,426,723	1,476,100	1,554,700
2700	Operation and Maintenance	5,703,341	5,296,147	5,280,775	5,646,067	7,956,907
2800	Transportation	1,825,051	1,943,548	1,684,817	2,166,188	2,131,132
2900	Informational Services	91,494	56,001	54,400	64,800	71,900
4100	Extra-Curr. Act.-Academic & Subject	139,113	148,715	132,444	164,490	176,700
4500	Extra-Curr. Act.-Sports Oriented	573,882	603,188	580,875	617,200	634,500
4600	Extra-Curr. Act.-School & Public	67,144	78,294	69,952	77,300	80,200
5300	Architect Services	-	-	-	-	40,000
6100	Debt Service	-	99,551	181,866	181,866	181,866
7200	Transfers	590,000	1,280,000	1,255,000	1,280,000	665,000
7400	Advances	184,700	145,000	674,336	680,000	340,000
7500	Refund of Prior Year	-	-	-	2,500	2,500
<b>Total Appropriations</b>		<u>\$ 50,899,254</u>	<u>\$ 52,317,385</u>	<u>\$ 52,178,827</u>	<u>\$ 53,754,456</u>	<u>\$ 56,646,405</u>

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

	2004/05	2005/06	2006/07	2006/07	2007/08
	Actual	Actual	Actual	Budget	Budget
<b>LOCAL FUNDS:</b>					
002 Bond Retirement (3 funds)	\$ 108,061	\$ 108,061	\$ 108,061	\$ 108,061	\$ 108,061
003 Permanent Improvement	121,710	1,164,982	2,212,460	2,105,000	2,761,504
004 HB 264 Energy Conservation Loan 2005	95,651	713,611	-	-	-
006 Food Service	1,719,593	1,744,278	1,667,788	1,950,000	2,000,000
007* Special Trusts (Special Revenue/Donnell St	398,150	367,756	185,110	1,037,248	980,000
007* Special Trusts (Private Purpose/Scholarship	-	-	8,219	43,608	45,000
008 Endowments (3 funds)	24,750	10,500	12,500	18,000	20,000
009 Uniform School Supplies (56 funds)	282,311	326,935	306,710	325,000	330,000
011 Consumer Rotary - Millstream (9 funds)	49,887	45,936	53,065	60,000	60,000
014 Internal Services Rotary - Millstream (3 func	701,908	732,751	726,221	975,000	990,000
018 Principal (14 funds)	66,623	63,173	59,310	100,000	100,000
019 Other Grants (15 funds)	47,711	94,201	47,849	85,000	100,000
020 FABSS	176,012	166,304	157,650	200,000	180,000
024 Self -Insurance	6,931,811	6,603,213	6,382,262	7,200,000	7,200,000
200 Student Managed Activity (64 funds)	122,938	151,589	140,014	210,000	210,000
300 District Managed Activity (47 funds)	<u>556,495</u>	<u>464,467</u>	<u>480,386</u>	<u>815,000</u>	<u>835,000</u>
<i>Sub-total 002-300</i>	<u>11,403,612</u>	<u>12,757,758</u>	<u>12,547,607</u>	<u>15,231,918</u>	<u>15,919,565</u>
<b>STATE FUNDS:</b>					
401 Auxiliary Service	311,452	341,664	327,431	360,000	375,000
416 Teacher Development	-	188	5,918	5,922	1,394
432 Management Information System	20,249	65,496	80,726	85,000	88,000
440 Entry Year	12,187	21,363	7,480	14,000	16,320
447 DPIA	45,475	13,576	-	-	-
450 Etech (formerly known as School Net)	49,649	227	41,492	41,492	-
451 OneNet Network Connectivity Subsidy	45,000	48,000	55,159	55,200	48,000
452 School Net Professional Development	5,735	3,418	24,450	16,000	10,000
459 Ohio Reads (12 grants)	116,462	157,562	153,342	158,000	28,000
460 Reading Intervention	111,273	38,829	-	-	-
461 Tech Prep Grant	31,686	12,128	-	-	-
494 Poverty Aid	-	64,322	104,396	104,459	40,538
499 Miscellaneous State (3 grants)	44,604	30,217	177,720	210,305	125,000
<b>FEDERAL FUNDS:</b>					
516 Idea-B Special Ed	1,290,447	1,369,208	1,770,544	1,949,837	2,000,000
524 Perkins	223,457	249,583	240,660	269,128	250,000
551 Title III-LEP/Immigrant	35,016	14,948	17,632	17,632	26,112
572 Title I	978,480	867,138	907,146	965,958	900,000
573 Title V Innovative	28,841	28,632	7,132	7,133	10,065
584 Title VI-A Safe & Drug-Free	33,378	36,029	33,035	32,985	28,000
587 IDEA-Early Childhood Special Ed	25,669	40,392	28,820	28,172	25,633
588 Telecommunication (E-Rate)	78,292	70,787	75,432	79,800	-
590 Title II-A Teacher & Principal	300,148	296,417	296,627	297,165	270,000
599 Miscellaneous Federal (2 grants)	<u>32,629</u>	<u>41,748</u>	<u>39,485</u>	<u>44,934</u>	<u>45,000</u>
<i>Sub-total 401-599</i>	<u>3,820,129</u>	<u>3,811,871</u>	<u>4,394,625</u>	<u>4,743,123</u>	<u>4,287,062</u>
<b>Total Local, State and Federal Funds</b>	<u>\$ 15,223,741</u>	<u>\$ 16,569,628</u>	<u>\$ 16,942,232</u>	<u>\$ 19,975,041</u>	<u>\$ 20,206,627</u>
<b>GRAND TOTAL ALL FUNDS</b>	<u>\$ 66,122,996</u>	<u>\$ 68,887,014</u>	<u>\$ 69,121,059</u>	<u>\$ 73,729,496</u>	<u>\$ 76,853,032</u>

\* Starting in FY07, special trust funds had to be split out and classified as either special revenue (district programs like Donnell Stadium) or private purpose (i.e. scholarships).

**PERMANENT IMPROVEMENTS - FUND 003**

Annual transfer of 1.5 mills of 4.9 mill 3-year levy from general fund  
 from January 2005 through December 2007 (003-9031)

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2007 Estimate	FY2008 Budget	
<b>Balance July 1</b>	\$ -	\$ 490,621	\$ 658,137	\$ 658,137	\$ 411,456	<b>Balance July 1</b>
Transfers In	590,000	1,180,000	1,180,000	1,180,000	590,000	Transfers In
Interest	2,988	21,407	31,376	20,000	10,000	Interest
Miscellaneous	-	50	-	-	-	Miscellaneous
<b>Total Revenue</b>	<b>592,988</b>	<b>1,201,457</b>	<b>1,211,376</b>	<b>1,200,000</b>	<b>600,000</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>592,988</b>	<b>1,692,078</b>	<b>1,869,513</b>	<b>1,858,137</b>	<b>1,011,456</b>	<b>Total Balance + Revenue</b>
Architecture & Engineering	23,880	6,004	63,812	29,556	97,396	Architecture & Engineering
Building Improvements	77,715	955,854	1,145,556	1,325,609	492,511	Building Improvements
Land	-	-	5,000	-	380,000	Land
Technology	-	-	214,348	200,000	-	Technology
Other Improvements	-	65,887	29,341	-	941	Other Improvements
Miscellaneous	773	3,490	-	-	40,608	Miscellaneous
Equipment	-	2,705	-	-	-	Equipment
<b>Total Expenditures</b>	<b>102,367</b>	<b>1,033,941</b>	<b>1,458,057</b>	<b>1,555,165</b>	<b>1,011,456</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ 490,621</b>	<b>\$ 658,137</b>	<b>\$ 411,456</b>	<b>\$ 302,972</b>	<b>\$ (0)</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ 599,931</b>	<b>\$ 409,881</b>	<b>\$ 140,849</b>	<b>\$ 302,972</b>	<b>\$ -</b>	<b>Encumbrances</b>

**2.5 Mill Permanent Improvement Levy passed May 2005 (003-9030)**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2007 Estimate	FY2008 Budget	
<b>Balance July 1</b>	\$ -	\$ -	\$ -	\$ -	\$ 199,950	<b>Balance July 1</b>
Property Taxes	-	-	912,736	971,513	2,027,432	Property Taxes
Interest	-	-	1,345	10,000	30,000	Interest
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>914,080</b>	<b>981,513</b>	<b>2,057,432</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>-</b>	<b>-</b>	<b>914,080</b>	<b>981,513</b>	<b>2,257,382</b>	<b>Total Balance + Revenue</b>
Athletics	-	-	4,103	15,000	15,000	Athletics
Building Improvements	-	-	88,049	450,000	900,000	Building Improvements
Other Improvements	-	-	-	60,000	50,000	Other Improvements
Buses	-	-	338,016	100,000	300,000	Buses
Music	-	-	23,216	25,000	25,000	Music
Technology	-	-	260,353	275,000	450,000	Technology
Textbooks	-	-	-	-	-	Textbooks
Miscellaneous	-	-	394	-	360,000	Miscellaneous
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>714,130</b>	<b>925,000</b>	<b>2,100,000</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 199,950</b>	<b>\$ 56,513</b>	<b>\$ 157,382</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 163,904</b>	<b>\$ 250,000</b>	<b>\$ 150,000</b>	<b>Encumbrances</b>

**Central Auditorium Maintenance (003-9039)**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2007 Estimate	FY2008 Budget	
<b>Balance July 1</b>	\$ 30,052	\$ 10,988	\$ 1,154	\$ 1,154	\$ 12,818	<b>Balance July 1</b>
Rental Income	-	3,220	16,833	15,000	15,000	Rental Income
Interest	278	25	388	250	250	Interest
<b>Total Revenue</b>	<b>278</b>	<b>3,245</b>	<b>17,221</b>	<b>15,250</b>	<b>15,250</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>30,330</b>	<b>14,233</b>	<b>18,374</b>	<b>16,404</b>	<b>28,068</b>	<b>Total Balance + Revenue</b>
Equipment/Renovations	19,342	13,079	5,556	-	15,000	Equipment/Renovations
Miscellaneous	-	-	-	-	5,000	Miscellaneous
<b>Total Expenditures</b>	<b>19,342</b>	<b>13,079</b>	<b>5,556</b>	<b>-</b>	<b>20,000</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ 10,988</b>	<b>\$ 1,154</b>	<b>\$ 12,818</b>	<b>\$ 16,404</b>	<b>\$ 8,068</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ 17,101</b>	<b>\$ 6,378</b>	<b>\$ 2,736</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>Encumbrances</b>

**County Auditor Budget**  
**(General, Permanent Improvement, 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	5/8/2007	Replacement	5 Year			4.90
Permanent Imp	Perm Imp	5/2/2006	Perm. Imp.	Indefinite			2.50
Totals							55.45

**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			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
					\$635,659.33

**Statement of Fund Activity**  
 (For Fiscal Year Commencing July 1st, 2007)  
**Schedule 3**

	Estimated Unencumbered Fund 7/1/07	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	6,663,586	33,133,414	23,479,134	63,276,134	56,646,405	\$ 6,629,729
<b>TOTAL GENERAL FUND</b>	<b>6,663,586</b>	<b>33,133,414</b>	<b>23,479,134</b>	<b>63,276,134</b>	<b>56,646,405</b>	<b>6,629,729</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	-	61,396	-	61,396	61,396	-
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>-</b>	<b>108,061</b>	<b>-</b>	<b>108,061</b>	<b>108,061</b>	<b>-</b>
<b>EXHIBIT III - SPECIAL REVENUE FUNDS</b>						
007 Special Trust (District Programs)	255,892	-	780,000	1,035,892	980,000	55,892
018 Principal	83,839	-	100,000	183,839	100,000	83,839
019 Other Grants	77,348	-	100,000	177,348	100,000	77,348
300 District Managed Activity	331,672	-	800,000	1,131,672	835,000	296,672
401 Auxiliary Services	0	-	375,000	375,000	375,000	0
416 Teacher Development	1,394	-	-	1,394	1,394	-
432 Management Information System	32,029	-	85,000	117,029	88,000	29,029
440 Entry Year	2,320	-	14,000	16,320	16,320	-
451 OneNet Network	-	-	48,000	48,000	48,000	-
452 School Net Professional	-	-	10,000	10,000	10,000	-
459 Ohio Reads	-	-	158,000	158,000	28,000	130,000
461 Tech Prep	4	-	-	4	-	4
494 DPIA	-	-	84,359	84,359	40,538	43,821
499 Miscellaneous State	(32,788)	-	160,000	127,212	125,000	2,212
516 Part B-IDEA Special Education	-	-	2,060,507	2,060,507	2,000,000	60,507
524 Perkins Vocational Education	12,094	-	213,745	225,839	225,000	839
551 Title III-LEP/immigrant	-	-	26,112	26,112	26,112	-
572 Title I Targeted Assistance/District-wide	11,484	-	917,617	929,101	900,000	29,101
573 Title V Innovative Programs	-	-	10,105	10,105	10,065	40
584 Title IV-A Safe & Drug Free Schools ( SDF)	-	-	28,337	28,337	28,000	337
587 IDEA Early Childhood Spec Ed	760	-	25,510	26,270	25,633	637
588 Telecommunication (e-rate)	-	-	-	-	-	-
590 Title II-A Improving Teacher Quality	1,278	-	268,737	270,015	270,000	15
599 Title II-D Technology/Misc Federal	507	-	49,000	49,507	45,000	4,507
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>777,833</b>	<b>-</b>	<b>6,314,029</b>	<b>7,091,862</b>	<b>6,277,062</b>	<b>814,800</b>
<b>CAPITAL PROJECTS FUNDS</b>						
003 Permanent Improvement Funds	316,735	2,027,432	590,000	2,934,167	2,761,504	172,663
450 SchoolNet	-	-	-	-	-	-
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>316,735</b>	<b>2,027,432</b>	<b>590,000</b>	<b>2,934,167</b>	<b>2,761,504</b>	<b>172,663</b>
<b>ENTERPRISE FUNDS</b>						
006 Food Service	87,749	-	2,000,000	2,087,749	2,000,000	87,749
009 Uniform School Supplies	148,115	-	300,000	448,115	330,000	118,115
011 Consumer Rotary - Millstream	27,633	-	60,000	87,633	60,000	27,633
020 FABSS	3,852	-	205,000	208,852	180,000	28,852
<b>TOTAL ENTERPRISE FUNDS</b>	<b>267,350</b>	<b>-</b>	<b>2,565,000</b>	<b>2,832,350</b>	<b>2,570,000</b>	<b>262,350</b>
<b>INTERNAL SERVICE FUNDS</b>						
014 Internal Services Rotary	481,902	-	815,000	1,296,902	990,000	306,902
024 Self-Insurance	1,922,003	-	6,655,000	8,577,003	7,200,000	1,377,003
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>2,403,905</b>	<b>-</b>	<b>7,470,000</b>	<b>9,873,905</b>	<b>8,190,000</b>	<b>1,683,905</b>
<b>AGENCY FUNDS</b>						
200 Student Managed Activity	119,403	-	200,000	319,403	210,000	109,403
<b>TOTAL AGENCY FUNDS</b>	<b>119,403</b>	<b>-</b>	<b>200,000</b>	<b>319,403</b>	<b>210,000</b>	<b>109,403</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007 Special Trusts	56,520	-	24,000	80,520	45,000	35,520
008 Endowments*	52,297	-	20,000	72,297	20,000	52,297
<b>TOTAL PRIVATE-PURPOSE TRUST FUNDS</b>	<b>108,818</b>	<b>-</b>	<b>44,000</b>	<b>152,818</b>	<b>65,000</b>	<b>87,818</b>
<b>TOTAL ALL FUNDS</b>	<b>10,657,629</b>	<b>35,268,907</b>	<b>40,662,163</b>	<b>86,588,699</b>	<b>\$ 76,828,033</b>	<b>\$ 9,760,667</b>

\*008 endowment fund contains \$616,000 in principal that is not to be distributed and not reflected in these numbers



**Findlay City School District**  
**Hancock County**  
**Five Year Forecast for Fiscal Years 2007 through 2012**

	Actual				Average Change	Forecasted				
	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007			Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
<b>Revenues</b>										
1.010 General Property Tax (Real Estate)	\$20,101,125	\$22,791,822	\$23,779,336	8.9%	\$24,166,919	\$25,150,258	\$23,972,987	\$23,255,776	\$24,529,103	
1.020 Tangible Personal Property Tax	6,801,320	6,766,442	5,425,753	-10.2%	3,082,741	1,674,944	461,158	35,000	30,000	
1.030 Income Tax										
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	18,021,324	18,701,226	18,522,949	1.4%	18,794,107	19,169,989	19,553,389	19,944,457	20,343,346	
1.040 Restricted Grants-in-Aid (3200's)	101,078	110,738	188,375	39.8%	79,037	79,037	79,037	79,037	79,037	
1.050 Property Tax Allocation (3130)	2,867,945	3,020,876	4,885,565	33.5%	6,691,816	8,185,344	9,255,259	8,088,108	7,855,994	
1.060 All Other Revenues	2,444,550	2,676,365	2,958,856	10.0%	2,853,000	2,883,000	2,918,000	2,953,000	2,988,000	
1.070 <b>Total Revenues</b>	<b>50,337,342</b>	<b>54,067,469</b>	<b>55,760,834</b>	<b>5.3%</b>	<b>55,667,620</b>	<b>57,142,572</b>	<b>56,239,830</b>	<b>54,355,378</b>	<b>55,825,480</b>	
<b>Other Financing Sources</b>										
2.050 Advances-In	104,000	184,700	145,000	28.1%	674,336	340,000	340,000	340,000	340,000	
2.060 All Other Financing Sources	4,339	4,167	6,520	26.3%	4,300	4,300	4,300	4,300	4,300	
2.070 <b>Total Other Financing Sources</b>	<b>108,339</b>	<b>188,867</b>	<b>151,520</b>	<b>27.3%</b>	<b>678,636</b>	<b>344,300</b>	<b>344,300</b>	<b>344,300</b>	<b>344,300</b>	
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>50,445,681</b>	<b>54,256,336</b>	<b>55,912,354</b>	<b>5.3%</b>	<b>56,346,256</b>	<b>57,486,872</b>	<b>56,584,130</b>	<b>54,699,678</b>	<b>56,169,780</b>	
<b>Expenditures</b>										
3.010 Personnel Services	31,342,314	31,213,221	30,769,567	-0.9%	32,190,499	32,945,437	33,472,564	34,008,125	34,552,255	
3.020 Employees' Retirement/Insurance Benefits	11,706,847	12,595,841	10,731,727	-3.6%	11,450,444	13,088,951	13,963,444	14,896,949	15,874,130	
3.030 Purchased Services	4,805,122	4,498,397	4,794,065	0.1%	5,377,590	5,591,797	6,039,141	6,522,273	7,044,054	
3.040 Supplies and Materials	1,268,816	1,369,045	2,007,331	27.3%	1,917,551	1,975,077	2,034,330	2,095,360	2,158,220	
3.050 Capital Outlay	125,330	290,534	916,140	173.6%	1,400,000	900,000	930,000	960,000	990,000	
3.060 Intergovernmental										
4.010 Debt Service:										
4.010 Principal-All (Historical Only)										
4.020 Principal-Notes	108,062	108,062	108,062	0.0%	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		73,589	151,466		158,033	165,053	172,322	88,979		
4.055 Principal-Other										
4.060 Interest and Fiscal Charges		25,962	30,400		23,833	16,813	9,544	1,954		
4.300 Other Objects	921,601	903,697	953,193	1.8%	975,000	980,000	985,000	985,000	985,000	
4.500 <b>Total Expenditures</b>	<b>50,278,092</b>	<b>51,078,348</b>	<b>50,481,951</b>	<b>0.2%</b>	<b>53,601,012</b>	<b>55,771,191</b>	<b>57,714,407</b>	<b>59,666,702</b>	<b>61,711,722</b>	
<b>Other Financing Uses</b>										
5.010 Operating Transfers-Out	590,000	1,280,000	1,255,000	57.5%	665,000	75,000	75,000	75,000	75,000	
5.020 Advances-Out	184,700	145,000	674,336	171.8%	340,000	340,000	340,000	340,000	340,000	
5.030 All Other Financing Uses					2,500	2,500	2,500	2,500	2,500	
5.040 <b>Total Other Financing Uses</b>	<b>774,700</b>	<b>1,425,000</b>	<b>1,929,336</b>	<b>59.7%</b>	<b>1,007,500</b>	<b>417,500</b>	<b>417,500</b>	<b>417,500</b>	<b>417,500</b>	
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>51,052,792</b>	<b>52,503,348</b>	<b>52,391,287</b>	<b>1.3%</b>	<b>54,608,512</b>	<b>56,188,691</b>	<b>58,131,907</b>	<b>60,084,202</b>	<b>62,129,222</b>	
6.010 <b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>607,111-</b>	<b>1,752,988</b>	<b>3,521,067</b>	<b>-143.9%</b>	<b>1,737,744</b>	<b>1,298,181</b>	<b>1,547,777-</b>	<b>5,384,524-</b>	<b>5,959,442-</b>	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	3,980,493	3,373,382	5,126,370	18.4%	8,647,437	10,385,181	11,683,362	10,135,584	4,751,060	
7.020 <b>Cash Balance June 30</b>	<b>3,373,382</b>	<b>5,126,370</b>	<b>8,647,437</b>	<b>60.3%</b>	<b>10,385,181</b>	<b>11,683,362</b>	<b>10,135,584</b>	<b>4,751,060</b>	<b>1,208,381-</b>	
8.010 <b>Estimated Encumbrances June 30</b>	<b>995,907</b>	<b>1,161,080</b>	<b>1,983,853</b>	<b>43.7%</b>	<b>1,200,000</b>	<b>1,225,000</b>	<b>1,250,000</b>	<b>1,275,000</b>	<b>1,300,000</b>	
<b>Reservation of Fund Balance</b>										
9.010 Textbooks and Instructional Materials										
9.020 Capital Improvements										
9.030 Budget Reserve										
9.070 Bus Purchases					31,432					
9.080 <b>Subtotal</b>					<b>31,432</b>					
10.010 <b>Fund Balance June 30 for Certification of Appropriations</b>	<b>2,377,475</b>	<b>3,965,290</b>	<b>6,663,584</b>	<b>67.4%</b>	<b>9,153,749</b>	<b>10,458,362</b>	<b>8,885,584</b>	<b>3,476,060</b>	<b>2,508,381-</b>	
<b>Revenue from Replacement/Renewal Levies</b>										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement							1,980,276	3,960,552	3,960,552	
11.300 Cumulative Balance of Replacement/Renewal Levies							1,980,276	5,940,828	9,901,380	
12.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>2,377,475</b>	<b>3,965,290</b>	<b>6,663,584</b>	<b>67.4%</b>	<b>9,153,749</b>	<b>10,458,362</b>	<b>10,865,860</b>	<b>9,416,888</b>	<b>7,392,999</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>2,377,475</b>	<b>3,965,290</b>	<b>6,663,584</b>	<b>67.4%</b>	<b>9,153,749</b>	<b>10,458,362</b>	<b>10,865,860</b>	<b>9,416,888</b>	<b>7,392,999</b>	
<b>ADM Forecasts</b>										
20.010 Kindergarten - October Count					466	467	468	469	470	
20.015 Grades 1-12 - October Count					5670	5680	5690	5700	5710	
20.020 Kindergarten - February Count					466	467	468	469	470	
20.025 Grades 1-12 - February Count					5670	5680	5690	5700	5710	

**RATIOS & ANALYSIS**

	FY2008	FY2009	FY2010	FY2011	FY2012
True Days Cash NO Renewals= line 10.010 / (line 5.050 / 365 days)	17 days	28 days	46 days	61 days	68 days
True Days Cash wRENEWALS= line 15.010 / (line 5.050 / 365 days)	17 days	28 days	46 days	61 days	68 days
Target 15.010 balance to equal 40 days cash	5,594,827	5,753,792	5,741,511	5,984,494	6,157,665
Amount over (short) of goal of 40 days true cash	(3,217,352)	(1,788,502)	922,073	3,169,254	4,300,697
Salary & Benefit Costs / Total Costs (Target Range <= 80-83%)	84.32%	83.44%	79.21%	79.92%	81.93%
Salary & Benefit Costs / Total Rev. (Target Range <= 80-83%)	85.34%	80.74%	74.23%	77.45%	80.08%
Salary & Benefit Costs / Total Rev. + Unresvrd Bal (Target <= 75%)	81.50%	75.25%	66.32%	66.63%	67.75%

See accompanying summary of significant forecast assumptions and accounting policies

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

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**FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – September 24, 2007**

**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. Also see flood notes at the bottom.

**The District replaced a 4.9 mill operating levy for 5 years on the May 2007 ballot (TY2007-2011) with collection continuing calendar year 2008 and ending calendar year 2012. Collections on the District's 5.9 mill operating levy will stop in calendar year 2009 unless it is replaced or renewed.**

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 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 and emergency levies). After five years, the direct payments from the State will be phased out over the next seven (7) years through 2018. These state reimbursements are reflected in line 1.05 Property Tax Allocation. Ohio residents can expect to see much higher levy millage rates on future ballots given that tangible property will no longer be taxable.

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 were 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 was initially to be phased out over a 10-year period, beginning in fiscal year 2004. The reimbursement for fiscal year 2006 (\$214,000) was equal to 70% of the fiscal year 2003 reimbursement. Due to recent tax reform, this \$214,000 will be phased out in the next four years so that the District expects to receive \$160K in FY07, \$107K in FY08, \$54K in FY09, and \$0 in FY10. These amounts are reflected in line 1.050.

The amounts in 1.010 and 1.020 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. FY2010). Although new levies may be proposed during this time period, no new levies are included in these amounts. Revenues from anticipated replacement/renewal levies are on line 11.020.

**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. FY08 figures are based on the 1<sup>st</sup> July 2007 settlement statement for Findlay Schools. In FY2008, the State's per pupil amount increased by 3% to \$5,565 for what the State estimates it should cost a district to provide a basic education. Districts do NOT receive \$5,565 per pupil from the State. They only receive a portion of that amount which varies by district based on local wealth. Although the State increased its per pupil amount by 3% it also eliminated the Cost of Doing Business factor, which in Hancock County added 0.717% to the basic aid amount in FY2007 or \$227,000. In FY2008, Findlay became ineligible for parity aid because it was previously awarded to the 80% most impoverished districts, but is now only given to the 67% most impoverished districts. This is a loss of \$800,000 per year to Findlay Schools. In FY2008 the district also lost its 380K reimbursement for public utility deregulation that was put in place back in 2002.

**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. Also see note above for line 1.020 which discusses the \$10,000 exemptions and phase out.

The District replaced 4.9 mill levy for five (5) year on the May 2007 ballot (TY2007-2011) with collection continuing in calendar year 2008 and ending in calendar year 2012.

Under Amended Substitute House Bill 95, the Ohio Department of Taxation now deducts 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 in 1.010 and 1.020 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. FY2010). The decline is not as evident in line 1.050 because of the annual increase from tangible tax hold harmless amounts. Although new levies may be proposed during this time period, no new levies are included in these amounts. Revenues from anticipated replacement/renewal levies are in line 11.020.

**1.060 All Other Revenues** – Modest increases in FY2007-2010 anticipate higher investment income.

**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. No base salary increases have been assumed for fiscal years beyond FY08. Personnel services are projected at 1.6% increases to cover experience and education changes. FY2007 is down 30-35 certified positions from FY2006 and 12-15 classified positions through a combination of non-renewals, reductions-in-force (RIF's) and attrition. FY2008 reflects a net gain of 9.14 teaching positions primarily due to the all day kindergarten pilot project and changes in the middle school schedules. FY2009 through FY2012 assumes no further reductions although it is the District's goal to continue to reduce positions if it makes sense in certain situations.

**3.020 Employees' Retirement/Insurance Benefits** – Line 3.020 reflects FY2007 general fund health care costs of \$5.6 million (medical, prescription, dental and vision). Two factors have contributed to the decrease of health care costs over past projections. The majority of the decrease is due to a change in carriers from Medical Mutual to the Anthem network effective June 1, 2006. The second factor is 44 fewer employees on our plan in FY2007 which has saved the District \$528,000. The forecast assumes a net increase to the District's fiscal year 2007 health care costs of 6% in FY2008 based on April 2007 renewal quote from Anthem, 12.0% in FY2009, 11.5% in FY2010, 11.0% in FY2011, and 10.5% in FY2012. 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, and unemployment) in line 3.020 are based on 17% of salaries in line 3.010.

**3.030-3.040 Purchased Service and Supplies and Materials** – Decrease in FY06 purchased services was 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 8% each year. Supplies reflect a 3% increase after fiscal year 2008. Also see flood notes at bottom.

**3.050 Capital Outlay** – Fiscal year 2007 equipment expenditures are up due to school bus purchases (430K) and the wireless technology project (550K). FY08 and beyond presume more general fund district projects. Also see flood notes at bottom.

**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, 2007, are \$108,061 each year from 2008 through 2011, \$72,402 in 2012, and \$30,698 in 2013 for a total of \$527,598.

**4.050-4.060 HB 264 Loans & Interest** – In FY2006 the District took out a low interest (4.297%) five-year loan to make improvements that would help reduce energy costs. Payments are semi-annual with the first payment on the principal made in late FY2006.

**4.300 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. \$75,000 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 2008-2012, the District anticipates a need to annually advance funds to the Food Service Fund, 006-9060, in the amount of \$50,000; the Permanent Improvement fund, 003-9030, in the amount of \$90,000 and to miscellaneous state and federal funds in the amount of \$200,000 to cover cash flow needs. In FY2007 the District advanced \$500,000 to the Donnell Stadium fund for new field turf which will be paid back by the Donnell Foundation.

**RESERVATION OF FUND BALANCE:**

**9.010 Textbooks and Instructional Materials** – The District meets the annual spending requirement for 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 budget meets the annual spending requirement for 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.

**9.040 and 9.070 DPIA/PBA and Bus Purchases** – The District annually spends the allocations provided in these funds. As of June 30, 2007, the District had \$31,432 in the bus purchase subsidy account.

**11.020 Property Tax Renewal** – 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.

**FLOOD NOTES:** Hancock County sustained major flood damage from large rainfalls at the end of August 2007. The Findlay City Schools had 8 properties that were affected: Central, Washington, Lincoln, Wilson Vance, Northview, and Findlay High School, as well as the Transportation garage and offices, and the softball shed at FHS. Preliminary estimates for repair and restoration are \$2.5-3.0 million. The bulk of the damage (over \$2 million) occurred at Central Middle School where the district's central offices and records were located in the basement. On August 27<sup>th</sup> the Board appropriated \$1.8 million for immediate needs to help clean up and replace what was damaged in the flood. The District qualifies for public assistance from FEMA. It is anticipated that FEMA will pay for 75% of the costs, while the State will cover at least 12.5% and the District will need to cover the remainder. Neither FEMA eligible costs nor reimbursement revenue are reflected in this forecast because they should cancel each other out in FY2008. Property owners can apply for a reduction in the property taxes due to flood until December 31, 2007. The flood damaged 3,000 homes and businesses. Those reductions and the effect on the District's revenues cannot begin to be estimated until after December 31, 2007.

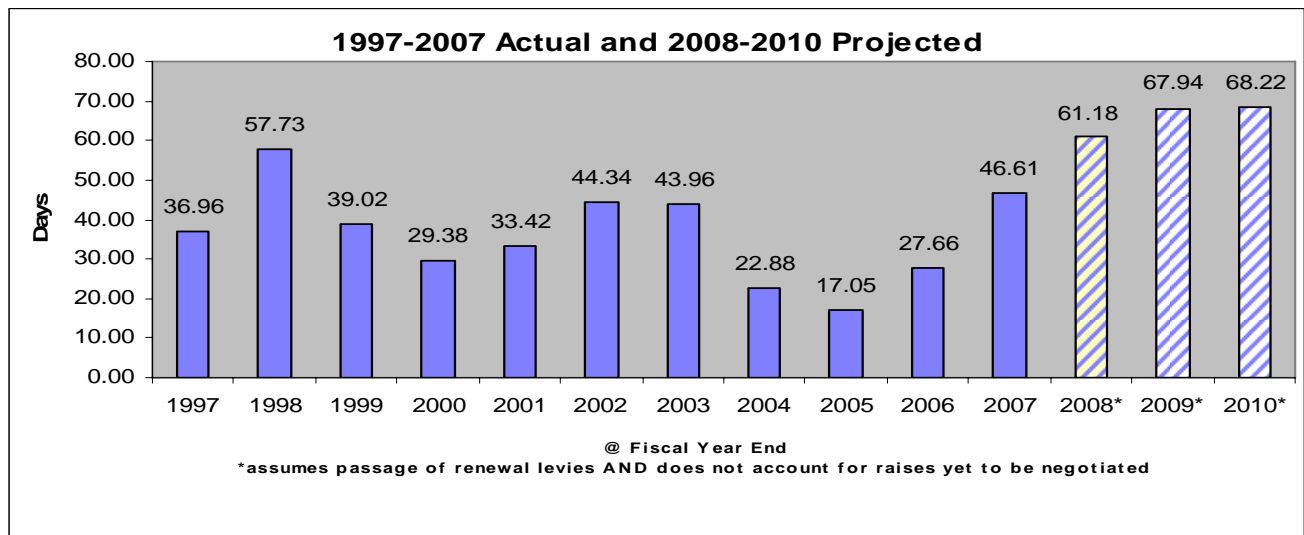
**SB 345 SET-ASIDES**

	Actual FY2004	Actual FY2005	Actual FY2006	Estimate FY2007	Estimate FY2008	Estimate FY2009	Estimate FY2010
<b>SB 345 (Effective 7/1/2001)</b>							
Formula	\$ 4,949	\$ 5,058	\$ 5,169	\$ 5,403	\$ 5,511	\$ 5,621	\$ 5,734
3% of Formula - Base cost per pupil	148	152	155	162	165	169	172
Student population to be determined by ODE	6,074	6,074	6,103	6,125	6,150	6,175	6,200
Spending Requirements	\$ 901,787	\$ 921,625	\$ 946,322	\$ 992,801	\$ 1,016,791	\$ 1,041,342	\$ 1,066,469
<b>Instructional Materials (OASBO List)</b>							
Set-aside Cash Balance of July 1, XXXX	\$ (983,588)	\$ (1,208,476)	\$ (1,308,047)	\$ (1,501,603)	\$ (1,558,802)	\$ (1,642,011)	\$ (1,750,669)
Plus: Spending Requirements	901,787	921,625	946,322	992,801	1,016,791	1,041,342	1,066,469
Minus: Actual Expenditures/Budgeted Estimate	1,126,676	1,021,196	1,139,879	1,050,000	1,100,000	1,150,000	1,200,000
Set-aside Cash Balance of June 30, XXXX	\$ (1,208,476)	\$ (1,308,047)	\$ (1,501,603)	\$ (1,558,802)	\$ (1,642,011)	\$ (1,750,669)	\$ (1,884,200)
<b>Capital Improvements (003 Funds not used above)</b>							
Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Spending Requirements	901,787	921,625	946,322	992,801	1,016,791	1,041,342	1,066,469
Minus: Actual Expenditures/Budgeted Estimate	1,579,975	1,619,294	1,935,722	2,500,000	2,500,000	1,800,000	1,800,000
Set-aside Cash Balance of June 30, XXXX	\$ (678,188)	\$ (697,669)	\$ (989,399)	\$ (1,507,199)	\$ (1,483,209)	\$ (758,658)	\$ (733,531)
<b>TOTAL REQUIRED RESERVE BALANCES (if any)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**True Days Cash Ratio**

True Days Cash is the concept that calculates how many days the District can operate with the amount of cash available at the end of the year. The calculation takes the available cash balance at the end of the year and divides it by the year's average daily operating expense as outlined below:

$$\text{True Days Cash Ratio} = \frac{\text{Unencumbered Balance}}{\text{Total Expenditures} / 365 \text{ Days}}$$



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