

Findlay **C**ity
School **D**istrict

2 0 0 9 B u d g e t

**Fiscal Year Ending
June 30, 2009**

Submitted to the Board

September 8, 2008

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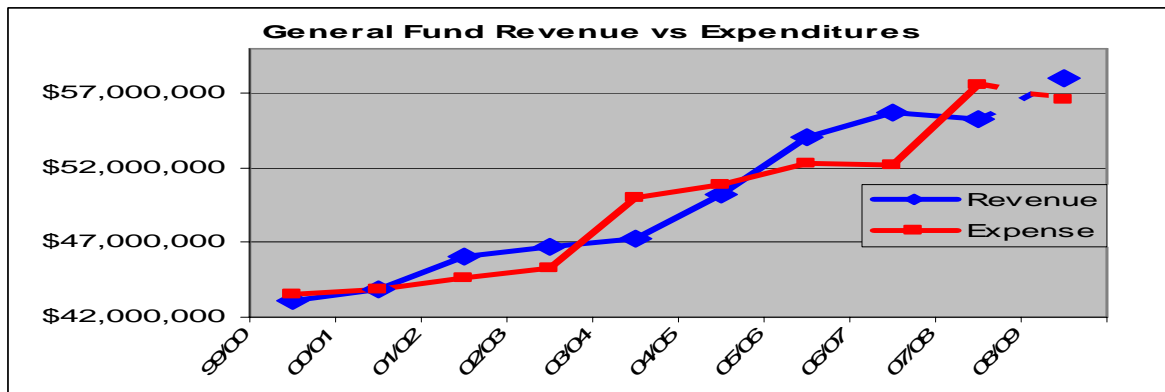
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		REVENUE				
		<i>General Fund</i>				
		2005/06	2006/07	2007/08	2007/08	2008/09
		Actual	Actual	Actual	Budget	Budget
Receipts From Local Sources						
1111	Real Estate Tax	\$ 22,791,822	\$ 23,779,336	\$ 23,568,141	\$ 23,591,919	\$ 24,495,675
1120	Personal Property Tax	<u>6,658,381</u>	<u>5,317,691</u>	<u>3,469,090</u>	<u>3,149,604</u>	<u>1,566,883</u>
Total Receipts From Local Sources		<u>29,450,202</u>	<u>29,097,028</u>	<u>27,037,230</u>	<u>26,741,523</u>	<u>26,062,558</u>
Receipts From State and Federal Sources						
3110-0000	Basic Aid	13,089,379	12,949,846	13,653,290	13,642,257	13,336,689
3110-0002	Special Education Allowance	2,110,921	2,226,419	2,360,125	2,357,199	3,129,037
3219-0004	Vocational Allowance	322,299	283,785	283,160	283,160	326,790
3110-0005	Transportation Allowance	1,070,275	1,091,628	1,094,811	1,091,713	1,103,899
3110-0006	DPIA Allowance	-	-	-	-	-
3110-0009	Parity Aid	<u>666,250</u>	<u>854,929</u>	-	-	-
	<i>Sub-Total SF3</i>	17,259,123	17,406,608	17,391,386	17,374,329	17,896,415
3110-0008	Other Adjustments (Voc & Spec. Ed)	1,113,825	1,154,707	1,036,338	1,011,604	1,090,228
3130	Rollback and Homestead	3,020,876	4,766,304	6,195,755	6,491,190	7,671,280
3134	Utility Reimbursement SB3/287	291,351	119,259	-	-	-
3190-0001	Summer School Operation	-	-	-	-	-
3219	State Reimbursement Spec Ed	8,440	13,771	17,407	8,500	8,500
4120/4139	Federal Medicaid/ Stu Intervention	99,619	152,486	-	-	100,000
4130	E-rate (formerly fund 588)	N/A	N/A	-	50,000	-
3212-9194	Bus Purchase Allowance	<u>17,938</u>	<u>31,432</u>	<u>20,071</u>	<u>30,000</u>	<u>30,000</u>
Total Receipts From State and Federal Sources		<u>21,811,173</u>	<u>23,644,567</u>	<u>24,660,958</u>	<u>24,965,623</u>	<u>26,796,423</u>
Miscellaneous Receipts From Local Sources						
1211	Tuition Parents	-	-	-	-	-
1221	Tuition From Other Districts	85,918	118,504	81,547	120,000	125,000
1222	Summer School	52,922	47,596	42,871	47,000	47,000
1223	Tuition Special Education	438,251	416,743	397,475	430,000	430,000
1224	Tuition Vocational Education	116,659	111,212	62,758	63,000	70,000
1227	Open Enrollment	1,213,629	1,092,637	1,276,237	1,238,000	1,240,000
1410	Interest on Investments	332,241	586,816	636,319	650,000	630,000
1710	Classroom Supplies	-	-	-	-	-
1740	Class Fees/Parking Fees	5,494	10,265	12,740	8,000	8,000
1810	Rental School Property	89,303	27,705	41,143	30,000	30,000
1820	Donations	1,000	-	22,823	5,000	5,000
1820-0001	Donations - Weight Room Pledges	-	-	-	-	-
1820-0002	Donations - Donnell Capital Projects	-	-	-	-	-
1832	Contracted Services - HCESC	6,953	26,954	41,998	-	-
1833	Special Ed - Workshop	5,050	-	-	-	-
1890	Miscellaneous Fines, Etc.	264,885	390,119	239,469	250,000	250,000
1933	Sale Non-Real Property	3,212	4,900	4,203	3,300	3,300
5300-9098	Prior Years Adjust and Refunds	<u>955</u>	<u>1,620</u>	<u>167</u>	<u>1,000</u>	<u>1,000</u>
Total Miscellaneous Receipts From Local Sources		<u>2,616,473</u>	<u>2,835,070</u>	<u>2,859,749</u>	<u>2,845,300</u>	<u>2,839,300</u>
Sub-Total Estimated Revenue		53,877,849	55,576,665	54,557,937	54,552,446	55,698,281
5100	Return Transfer for Budget Reserve	-	-	-	-	-
5100-9194	Transfer-In Bus Funds	-	-	-	-	-
5220-9194	Advances-In Return	-	-	-	-	-
5220	Advances-In Return	<u>184,700</u>	<u>145,000</u>	<u>474,336</u>	<u>674,336</u>	<u>2,356,706</u>
Total All Estimated Revenue		<u>\$ 54,062,549</u>	<u>\$ 55,721,665</u>	<u>\$ 55,032,273</u>	<u>\$ 55,226,782</u>	<u>\$ 58,054,987</u>



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.

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.

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.

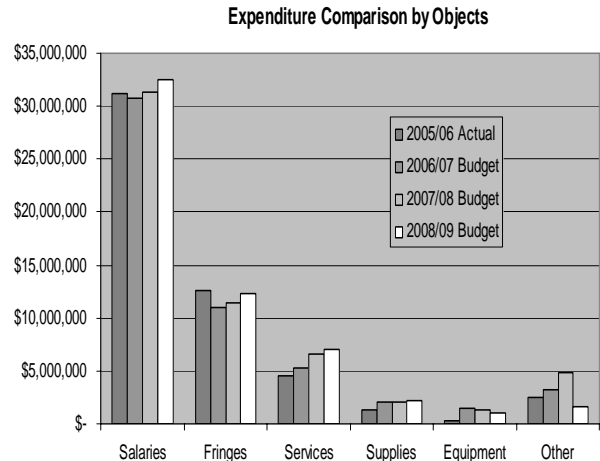
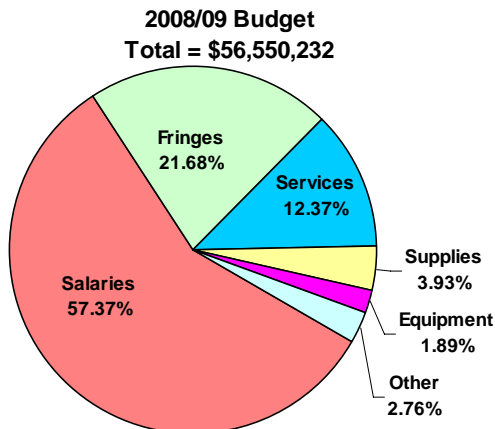
Transfers, Advances and Refunds of Prior Year

**GENERAL FUND COMPARISON OF EXPENDITURES
 BY OBJECT**

Object	Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget	% of Change
100	Salaries	\$ 31,145,615	\$ 30,669,544	\$ 30,556,902	\$ 31,352,469	\$ 32,449,892	3.50%
200	Fringe Benefits	12,585,549	10,727,354	11,129,417	11,381,976	12,263,000	7.74%
400	Contracted Services	4,498,396	4,794,065	6,401,741	6,597,842	6,998,939	6.08%
500	Materials and Supplies	1,369,044	2,007,331	1,977,218	2,064,669	2,222,700	7.65%
600/700	Capital Outlay	290,533	916,140	1,310,769	1,388,482	1,070,900	-22.87%
800	Other	1,003,249	1,135,058	1,649,936	1,730,839	1,142,301	-34.00%
900	Transfers, Advances & Refunds	1,425,000	1,929,336	2,822,506	3,057,500	417,500	-86.35%
Total Expenditures		<u>\$ 52,317,385</u>	<u>\$ 52,178,827</u>	<u>\$ 55,848,488</u>	<u>\$ 57,573,776</u>	<u>\$ 56,565,232</u>	-1.75%

**GENERAL FUND COMPARISON OF EXPENDITURES
 BY FUNCTION**

Funct	Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget	% of Change
1100	Instruction	\$ 22,485,771	\$ 22,174,349	\$ 22,164,395	\$ 22,915,026	\$ 23,921,725	4.39%
1200	Special Instruction	5,640,107	5,590,263	5,713,954	5,802,980	6,021,300	3.76%
1300	Vocational Instruction	2,692,430	2,654,846	2,642,995	2,770,000	2,867,500	3.52%
1900	Other Instruction	1,524,603	1,701,004	2,237,544	2,145,287	2,270,000	5.81%
2100	Support Services - Pupil	2,336,504	2,239,304	2,367,148	2,459,750	2,557,900	3.99%
2200	Support Services - Instructional	2,648,364	2,607,664	2,783,426	2,796,800	2,955,500	5.67%
2300	Board of Education	81,487	128,458	178,682	181,900	190,600	4.78%
2400	Administration	3,868,754	3,741,750	3,683,022	3,916,016	4,073,700	4.03%
2500	Fiscal Services	1,388,921	1,426,723	1,464,091	1,554,700	1,593,800	2.51%
2700	Operation and Maintenance	5,296,147	5,280,775	6,169,306	6,208,491	6,593,007	6.19%
2800	Transportation	1,943,548	1,684,817	2,097,386	2,118,971	2,059,292	-2.82%
2900	Informational Services	56,001	54,400	76,025	96,900	111,500	15.07%
4100	Extra-Curr. Act.-Academic	148,715	132,444	160,822	186,889	183,008	-2.08%
4500	Extra-Curr. Act.-Sports	603,188	580,875	578,899	634,500	629,000	-0.87%
4600	Extra-Curr. Act.-School/Public	78,294	69,952	68,962	80,200	79,900	-0.37%
5300	Architect Services	-	-	31,499	40,000	40,000	0.00%
6100	Debt Service	99,551	181,866	607,827	607,866	-	-100.00%
7200	Transfers	1,280,000	1,255,000	665,000	665,000	75,000	-88.72%
7400	Advances	145,000	674,336	2,156,706	2,390,000	340,000	-85.77%
7500	Refund of Prior Year	-	-	800	2,500	2,500	0.00%
Total Expenditures		<u>\$ 52,317,385</u>	<u>\$ 52,178,827</u>	<u>\$ 55,848,488</u>	<u>\$ 57,573,776</u>	<u>\$ 56,565,232</u>	-1.75%



GENERAL FUND
Instruction

Regular Instruction - 1100

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

Object	Description	2005/06	2006/07	2007/08	2007/08	2008/09
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$ 15,495,206	\$ 15,181,781	\$ 14,868,228	\$ 15,430,000	\$ 15,840,000
211/221/233	Retirement	2,284,042	2,122,693	2,128,850	2,242,000	2,273,000
240-259	Insurance Benefits	3,342,695	2,712,284	2,831,144	2,865,000	3,250,000
260	Worker's Compensation	327,594	111,179	146,799	90,000	90,000
281	Unemployment	2,938	5,405	8,752	10,000	8,000
410	District Copiers/Other Contracts	234,982	225,446	887,740	735,000	825,000
423	District Educational Repairs	36,142	55,535	52,972	80,750	76,225
431	Mileage /Travel	867	1,664	2,137	3,000	2,500
432	Districtwide/Bldg Professional Development	27,057	37,479	48,003	92,984	100,000
441/449	Telephones	22,987	43,646	31,039	40,000	30,000
510/511	Educational Supplies	298,463	340,471	229,651	354,693	350,000
510	Technology Supplies (formerly e-rate fund 588)	N/A	N/A	9,020	8,000	52,000
516	Computer Software & Licenses	N/A	47,904	134,283	129,000	80,000
520	Textbooks (Curriculum Dept.)	212,003	591,716	424,778	350,000	455,000
551	Educational Supplies - Waived Fees	77,583	83,788	86,100	98,000	100,000
640	Enhance Classroom Technology	5,408	442,084	160,800	200,000	200,000
740	Replacement Equip. (inc 100K for tech)	117,804	171,276	114,100	186,600	190,000
Total Regular Instruction - 1100		\$ 22,485,771	\$ 22,174,349	\$ 22,164,395	\$ 22,915,026	\$ 23,921,725

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	2005/06	2006/07	2007/08	2007/08	2008/09
		Actual	Actual	Actual	Budget	Budget
100	⁽¹⁾ Salaries	\$ 3,949,268	\$ 4,068,973	\$ 4,021,377	\$ 4,006,000	\$ 4,181,000
211/221	Retirement	588,148	577,718	595,694	585,000	602,000
240-259	Insurance Benefits	861,056	720,047	766,858	765,000	856,000
260	Worker's Compensation	81,746	27,023	32,754	30,000	30,000
410	⁽¹⁾ Contracted Services	30,613	20,880	176,545	169,000	180,000
423	District Educational Repairs	563	686	2,507	5,000	5,000
425	Rentals	6,498	8,310	6,178	10,000	10,000
432	Professional Meetings	4,838	4,066	5,685	5,500	5,700
431/439	Mileage/Travel	3,918	854	776	1,500	1,600
441/449	Telephones	13,913	26,417	18,787	26,000	20,000
510	⁽¹⁾ Educational Supplies	89,220	62,962	64,060	147,430	98,700
640	New Equipment	10,327	72,327	22,732	52,550	31,300
Total Special Instruction - 1200		\$ 5,640,107	\$ 5,590,263	\$ 5,713,954	\$ 5,802,980	\$ 6,021,300

⁽¹⁾ H.B. 282-Gifted Supplement Allocations: FY06=\$15,678; FY07(part of 499 fund)=\$15,774; FY08 (part of 499 fund)=\$16,064; FY08 (part of 499 fund)=16,050.07

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.

Object	Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
100	Salaries	\$ 1,738,495	\$ 1,680,131	\$ 1,657,000	\$ 1,704,000	\$ 1,767,000
211	Retirement	253,843	236,556	239,380	255,000	253,000
240/249	Insurance Benefits	383,286	316,013	335,926	340,000	380,000
260	Worker's Compensation	36,508	11,845	13,612	19,000	19,000
410	Contracted Services	24,177	84,930	135,896	106,000	112,500
423	⁽¹⁾ District Educational Repairs	8,763	9,706	9,412	28,000	30,000
439	⁽¹⁾ Professional Meeting/Travel	5,338	19,481	19,921	20,000	21,000
441	⁽¹⁾ Telephones	20,568	39,051	27,772	38,000	30,000
510	⁽¹⁾ Educational Supplies	95,528	112,924	90,341	125,000	120,000
520	⁽¹⁾ Textbooks	3,874	8,973	5,418	15,000	15,000
640/740	⁽¹⁾ New Equipment	122,049	135,235	108,319	120,000	120,000
Total Vocational Instruction - 1300		<u>\$ 2,692,430</u>	<u>\$ 2,654,846</u>	<u>\$ 2,642,995</u>	<u>\$ 2,770,000</u>	<u>\$ 2,867,500</u>

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

Other Instruction - 1900

Includes instruction not defined previously.

Object	Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
100	Intervention Internal Block Grant Salaries	N/A	N/A	\$ 89,688	\$ 91,054	\$ 91,000
200	Intervention Internal Block Grant Benefits	N/A	N/A	\$ 14,126	\$ 15,376	\$ 15,000
500	Intervention Internal Block Grant Supplies	N/A	N/A	\$ 4,309	\$ 13,857	\$ 24,000
471	Tuition - Other Districts Within the State	308,110	337,314	326,330	330,000	340,000
474	Tuition - Excess Cost for Special Ed.	162,244	137,036	206,538	200,000	205,000
475	Payments - Special Education within District	10,903	16,217	124,252	25,000	120,000
477	Payments - Open Enrollment Program	428,759	498,743	634,656	665,000	665,000
478	Payments - Community Schools	584,048	661,620	773,694	750,000	750,000
479	Payments - Post Secondary Option	30,539	50,075	63,951	55,000	60,000
Total Other Instruction - 1900		<u>\$ 1,524,603</u>	<u>\$ 1,701,004</u>	<u>\$ 2,237,544</u>	<u>\$ 2,145,287</u>	<u>\$ 2,270,000</u>

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.

Object	Description	2005/06	2006/07	2007/08	2007/08	2008/09
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$ 776,266	\$ 766,583	\$ 759,803	\$ 810,000	\$ 823,000
211/221	Retirement	114,749	109,183	106,668	125,000	116,000
240-259	Insurance Benefits	146,602	132,969	140,188	150,000	167,000
260	Worker's Compensation	16,237	5,231	6,040	8,000	8,000
416	Scheduling (A-site Services)	51,522	3,765	31,107	55,000	60,000
431	Travel	477	509	903	600	600
432	Professional Meetings	632	55	-	800	900
441	Telephone	9,679	18,377	13,069	18,000	15,000
510	Supplies	1,662	1,492	1,011	2,000	2,000
Total Guidance Services - 2120		\$ 1,117,825	\$ 1,038,165	\$ 1,058,789	\$ 1,169,400	\$ 1,192,500

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.

Object	Description	2005/06	2006/07	2007/08	2007/08	2008/09
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$ 173,030	\$ 179,809	\$ 185,982	\$ 180,000	\$ 191,000
211/221	Retirement	21,910	23,523	26,194	25,500	26,000
249/259	Insurance Benefits	2,510	2,607	2,697	2,500	2,600
260	Worker's Compensation	3,491	1,190	1,425	1,800	1,800
441	Telephone	3,025	5,743	4,084	5,200	5,000
514	Supplies	2,389	2,441	2,541	2,500	2,500
Total Health Services - 2130		\$ 206,354	\$ 215,313	\$ 222,923	\$ 217,500	\$ 228,900

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
100	Salaries	\$ 306,180	\$ 280,434	\$ 332,699	\$ 318,000	\$ 343,000
211/221	Retirement	46,245	40,548	47,820	48,000	49,000
240-259	Insurance Benefits	53,788	47,362	65,236	50,000	71,000
260	Worker's Compensation	6,293	2,053	2,307	3,000	3,000
410	Contracted Services	1,295	2,000	2,000	2,000	2,000
431	Travel	2,619	2,239	2,148	3,000	3,000
432	Professional Meetings	576	1,325	1,518	1,500	1,500
441/449	Telephone/Cellular phones	6,910	11,983	8,678	13,000	11,000
510	Supplies	35,113	34,070	37,993	38,000	38,000
640	New Equipment	-	-	-	-	-
Total Psychological Services - 2140		\$ 459,018	\$ 422,014	\$ 500,399	\$ 476,500	\$ 521,500

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
100	Salaries	\$ 330,529	\$ 354,397	\$ 358,851	\$ 365,000	\$ 371,000
211	Retirement	49,124	50,287	51,188	52,000	53,000
240-249	Insurance Benefits	76,405	66,149	70,732	70,000	78,000
260	Worker's Compensation	6,563	2,301	2,792	3,000	3,000
431/432	Travel/Professional Meetings	2,149	1,975	2,597	2,500	2,500
510	Supplies	1,467	1,380	1,695	1,700	1,700
640	New Equipment	-	-	-	-	-
Total Speech and Hearing Services - 2150		\$ 466,238	\$ 476,489	\$ 487,854	\$ 494,200	\$ 509,200

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
100	Salaries	\$ 52,494	\$ 57,775	\$ 61,366	\$ 62,000	\$ 63,000
221	Retirement	16,160	14,084	16,553	22,000	22,500
250-259	Insurance Benefits	15,926	14,032	17,624	16,000	18,000
260	Worker's Compensation	1,176	354	473	800	800
439 / 449	Contracted Services / Cellular phones	1,173	974	1,017	1,200	1,300
510	Supplies	137	104	149	150	200
Total Attend./Substance Abuse Services - 2170		\$ 87,068	\$ 87,323	\$ 97,183	\$ 102,150	\$ 105,800

TOTAL SUPPORT SERVICES - PUPIL - 2100's

\$ 2,336,504	\$ 2,239,304	\$ 2,367,148	\$ 2,459,750	\$ 2,557,900
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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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
111/141	Supervisors/Aides Salary	\$ 1,339,966	\$ 1,344,985	\$ 1,456,263	\$ 1,460,000	\$ 1,530,000
211/221	Retirement	190,943	199,686	225,415	197,000	225,000
231/239	FEA Tuition/Professional Dues	210,354	201,322	204,558	200,000	220,000
240-259	Insurance Benefits	203,867	213,122	233,611	225,000	255,000
260	Worker's Compensation	25,877	9,499	16,074	14,000	14,000
410	Millstream Contract	161,628	152,715	151,108	160,000	165,000
412	District In-Service (10K for Challenge Day)	8,493	4,726	943	16,000	17,000
431	Travel	3,306	2,345	2,844	3,600	3,600
432/439	Professional Meeting	2,639	1,964	953	2,700	2,800
441/449	Telephones/Cellular phones	11,765	13,121	15,854	13,000	15,000
510	Supplies	3,498	1,999	2,164	3,500	3,500
Total Instructional Staff Services - 2210		\$ 2,162,334	\$ 2,145,484	\$ 2,309,786	\$ 2,294,800	\$ 2,450,900

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
100	Salaries	\$ 330,582	\$ 320,674	\$ 334,358	\$ 340,000	\$ 346,000
211/221	Retirement	43,087	43,112	47,731	46,000	49,000
240-259	Insurance Benefits	45,851	39,270	42,656	41,000	45,000
260	Worker's Compensation	6,985	2,222	2,580	4,000	4,000
432	Professional Meetings	-	-	-	500	500
441	Telephones	3,025	5,743	4,084	5,500	5,000
530	Supplies	47,026	43,380	37,232	54,600	39,000
640	Audio Visual/New Equipment	-	-	-	-	-
740	Replacement Equipment	4,475	2,778	-	5,400	11,100
Total Educational Media - 2220		\$ 481,030	\$ 457,180	\$ 468,641	\$ 497,000	\$ 499,600

Other Support Services - 2290

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

Object	Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
100	Salaries	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
221	Retirement	-	-	-	-	-
Total Other Support Services - 2290		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

TOTAL SUPPORT SERVICES - INSTR. - 2200's **\$ 2,648,364** **\$ 2,607,664** **\$ 2,783,426** **\$ 2,796,800** **\$ 2,955,500**

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
418	Legal Service	\$ 23,593	\$ 43,770	\$ 52,889	\$ 37,000	\$ 40,000
439	Service Fund	4,163	7,015	14,515	18,500	18,500
446	Advertising	3,157	3,717	3,995	7,500	7,500
460	Printing	-	-	263	500	500
510	Supplies (formerly Goal 2/Virtues)	592	822	275	600	600
841	Memberships and Fees/Civil Service Fee	16,073	47,376	44,938	41,000	48,000
846	Election Expense	7,369	1,305	19,600	9,500	8,000
847	Advertising Delinquent Taxes	2,082	1,650	2,260	2,300	2,500
851	Liability Insurance	16,750	15,336	32,840	55,000	57,000
870	Taxes and Assessments (HS project)	7,709	7,466	7,107	10,000	8,000
Total Board of Education - 2300		\$ 81,487	\$ 128,458	\$ 178,682	\$ 181,900	\$ 190,600

Executive Administrative Services - 2410

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

Object	Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
100	Salaries	\$ 472,512	\$ 366,041	\$ 355,608	\$ 380,000	\$ 386,000
211/221	Retirement	94,444	84,174	85,285	85,500	90,000
239-259	Insurance & Other Benefits	76,328	62,436	59,754	66,000	68,500
260	Worker's Compensation	8,204	2,918	2,892	3,500	3,500
410	Copiers/Postage Meter/UPS	78,693	77,373	61,468	80,000	82,000
415	Consultants	-	-	14,422	55,000	70,000
431	Mileage/Travel	1,480	1,602	1,835	2,500	2,700
432	Professional Meetings	4,801	2,952	5,344	5,500	5,800
441/443/449	Telephone/Postage/Cellular phones	18,458	29,631	17,432	31,000	28,000
512	Supplies and Materials	11,371	9,505	12,249	10,000	11,000
740	Replacement Equipment	-	2,050	-	2,500	2,500
850	Bond	357	-	-	400	400
Total Executive Administrative Services - 2410		\$ 766,649	\$ 638,682	\$ 616,289	\$ 721,900	\$ 750,400

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
111/131	Principal/Secretary Salaries	\$ 2,090,367	\$ 2,130,178	\$ 2,055,995	\$ 2,085,000	\$ 2,152,000
211/221	Retirement	456,760	473,957	454,256	465,000	495,000
231/239	Tuition/Professional Dues	12,197	10,447	4,067	7,000	7,500
240-259	Insurance Benefits	428,323	359,601	356,889	380,000	420,000
260	Worker's Compensation	42,643	15,164	16,396	24,000	17,000
410	Contracted Services	N/A	N/A	70,904	106,000	108,000
431	Mileage/Travel	158	88	42	700	700
432	Professional Meetings	981	1,261	3,606	6,776	7,100
441/449	Telephones/Cellular phones	35,764	64,206	47,618	70,000	60,000
443	Postage	12,546	19,265	16,222	17,000	20,000
512	Supplies	17,498	24,475	23,439	25,639	28,000
640	New Equipment	2,820	1,251	-	3,000	3,000
740	Replacement Equipment	2,046	3,175	17,301	4,000	5,000
Total Administrative Principals and Offices - 2420		\$ 3,102,105	\$ 3,103,068	\$ 3,066,733	\$ 3,194,116	\$ 3,323,300
TOTAL ADMINISTRATION - 2400's		\$ 3,868,754	\$ 3,741,750	\$ 3,683,022	\$ 3,916,016	\$ 4,073,700

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
141	Salaries	\$ 302,590	\$ 336,373	\$ 344,652	\$ 355,000	\$ 363,000
221	Retirement	63,272	67,422	72,310	71,000	75,000
250-259	Insurance Benefits	92,524	80,765	90,055	85,000	95,000
260	Worker's Compensation	7,306	2,113	2,780	5,000	5,000
410/418	Contracted Services/Audit/Fixed Assets	89,193	53,137	57,634	90,000	95,000
433/434	Mileage/Travel	1,677	1,063	1,251	2,200	2,300
441	Telephones	4,234	8,040	5,918	7,500	6,500
510	Office Supplies	7,081	10,683	7,898	11,000	12,000
640	New Equipment	1,575	20,834	1,013	13,000	10,000
740	Replacement Equipment	-	-	-	-	-
844	County Bd of Ed (SF3 offset)	202,984	205,474	200,130	225,000	230,000
845	Auditor and Treasurer Fee	616,184	639,740	680,451	690,000	700,000
853	Fiscal Services Bond	300	1,080	-	-	-
Total Fiscal Services - 2500		\$ 1,388,921	\$ 1,426,723	\$ 1,464,091	\$ 1,554,700	\$ 1,593,800

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
BOARD ACCOUNTS:						
141	Salaries	\$ 2,134,838	\$ 2,120,044	\$ 2,131,465	\$ 2,050,000	\$ 2,304,000
221	Retirement	346,398	348,719	350,806	355,000	375,000
250-259	Insurance Benefits	715,290	585,731	585,177	607,000	682,000
260	Worker's Compensation	43,707	31,930	41,063	49,000	50,000
282	Unemployment Comp.	-	-	-	15,000	10,000
424	Property Insurance	110,894	106,859	106,630	83,000	135,000
426	Lease of FHS Addition (through 2014)	368,307	368,307	368,307	368,307	368,307
441/449	Telephone/Cellular phones	21,376	22,788	16,835	23,000	20,000
451	Electricity	432,727	464,877	495,398	470,000	485,000
452	Water and Sewage	114,923	109,756	102,661	135,000	140,000
453	Fuel - Natural Gas	544,247	472,871	408,495	500,000	575,000
853/890	Bond/District Safety Program	-	1,386	10,291	30,584	26,293
Sub-Total Board Accounts		<u>4,832,706</u>	<u>4,633,268</u>	<u>4,617,126</u>	<u>4,685,891</u>	<u>5,170,600</u>
OPERATION ACCOUNTS:						
410	Maintenance & District Project Contracts	178,911	236,240	425,867	300,000	278,707
415	Maintenance Contracted Employee thru ESC	-	-	30,590	48,000	65,000
420	Laundry/Mats	-	24,126	20,376	30,000	30,000
422	Trash	156	36,100	35,703	35,000	38,000
423	Building/Equipment Repair	88,296	7,737	5,597	93,000	30,000
425	Rentals	8,580	9,649	10,803	15,500	16,000
426	Lease of Marcyn Building	-	-	-	-	85,000
431	Mileage	2,987	3,979	4,736	5,500	5,500
434	Professional Meetings	1,277	1,603	899	1,600	1,700
511	Office Supplies	2,785	2,753	2,844	4,000	4,500
570	Custodial Supplies	9,568	91,695	104,143	85,000	90,000
571	Grounds Supplies	-	38,104	75,017	50,000	65,000
572	Building Supplies	100,190	130,830	169,711	145,000	180,000
573	Equipment Supplies	3,438	5,322	3,220	5,000	5,000
580	Vehicle Supplies	43,225	45,724	81,631	45,000	48,000
620	District Building Projects	-	-	534,897	650,000	450,000
640	New Equipment	24,028	13,645	44,486	10,000	30,000
740	Replacement Equipment	-	-	1,660	-	-
Sub-Total Operation Accounts		<u>463,441</u>	<u>647,507</u>	<u>1,552,180</u>	<u>1,522,600</u>	<u>1,422,407</u>
Total Operations and Maintenance - 2700		<u>\$ 5,296,147</u>	<u>\$ 5,280,775</u>	<u>\$ 6,169,306</u>	<u>\$ 6,208,491</u>	<u>\$ 6,593,007</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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
141	Salaries (inc. 3K for bus mechanic OT for flood)	\$ 1,035,517	\$ 853,246	\$ 884,489	\$ 1,028,114	\$ 997,892
221	Retirement	157,114	130,411	149,142	160,000	162,000
250-259	Insurance Benefits	324,578	254,341	251,772	265,000	295,000
260	Worker's Compensation	22,423	9,154	10,629	11,000	11,000
410	Contract Services	254	14,542	81,638	79,000	87,000
413	Medical Inspections	8,930	7,748	5,067	9,000	9,500
423	Repairs to Buses	35,184	572	307	30,000	30,000
424	Insurance	42,413	39,784	39,070	56,000	45,000
425	Lease Payment/Rental of Vans	-	-	-	-	-
431	Mileage	-	-	-	500	500
439	Professional Meetings	930	1,158	1,795	3,500	3,700
440	Van Certifications	-	695	340	700	700
441/449	Telephones/Cellular phones	8,128	4,650	5,260	7,000	6,500
481	Contract Transportation	1,927	5,681	6,375	6,725	4,500
511/581	Materials for Buses	108,240	125,845	130,117	130,000	132,000
582/583	Fuel/Tires	197,093	185,112	235,235	200,000	255,000
640	Capital Outlay (Van or Bus Replacement)	-	-	2,790	100,000	-
760 (9194)	Bus Replacement	-	51,484	292,672	31,432	18,000
890	Bus Driver Abstract	816	392	687	1,000	1,000
Total Transportation - 2800		<u>\$ 1,943,548</u>	<u>\$ 1,684,817</u>	<u>\$ 2,097,386</u>	<u>\$ 2,118,971</u>	<u>\$ 2,059,292</u>

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
141	Salaries (Partial State Funds EMIS)	\$ 28,058	\$ 29,118	\$ 48,701	\$ 54,000	\$ 56,000
221	Retirement	17,005	4,518	7,623	8,600	8,700
250-259	Insurance Benefits	9,581	1,502	6,754	7,500	8,000
260	Worker's Compensation	1,227	425	770	800	800
410	Printing-Calendars & Brochures	131	15,981	10,035	6,000	17,500
417	Surveys (3 yr Board & Annual FHS/Alumni)	-	-	1,448	10,000	10,500
512	Supplies for Publications	-	2,857	694	10,000	10,000
640	Equipment	-	-	-	-	-
Total Informational Services - 2900		<u>\$ 56,001</u>	<u>\$ 54,400</u>	<u>\$ 76,025</u>	<u>\$ 96,900</u>	<u>\$ 111,500</u>

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
113	Supplemental Salaries	\$ 82,404	\$ 81,634	\$ 85,907	\$ 90,300	\$ 92,000
211/221	Retirement	11,809	11,715	11,990	13,500	14,000
240-259	Insurance Benefits	19,519	6,545	8,445	14,000	15,000
260	Worker's Compensation	1,909	563	675	900	900
640	Equipment (part of FY08 sousaphones)			10,000	10,000	-
891	Student Activity Payments	33,075	31,988	43,805	58,189	61,108
Total Academic and Subject Oriented - 4100		\$ 148,715	\$ 132,444	\$ 160,822	\$ 186,889	\$ 183,008

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
113	Supplemental Salaries	\$ 448,446	\$ 460,449	\$ 466,803	\$ 482,000	\$ 490,000
211/221	Retirement	72,310	74,741	75,701	75,000	79,000
240-259	Insurance Benefits	64,133	31,789	23,027	63,000	45,000
260	Worker's Compensation	9,142	3,113	4,497	5,000	5,000
410/441	Contracted Services/Telephone	9,157	10,784	8,871	9,500	10,000
Total Sports Oriented Activities - 4500		\$ 603,188	\$ 580,875	\$ 578,899	\$ 634,500	\$ 629,000

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
113	Supplemental Salaries	\$ 53,867	\$ 51,920	\$ 52,668	\$ 57,000	\$ 58,000
211/221	Retirement	7,583	7,388	7,036	10,500	9,000
240-259	Insurance Benefits	12,715	4,561	4,763	7,500	7,700
260	Worker's Compensation	1,105	341	411	700	700
441	Telephone	3,025	5,743	4,084	4,500	4,500
853	Miscellaneous Objects	-	-	-	-	-
Total School and Public Activities - 4600		\$ 78,294	\$ 69,952	\$ 68,962	\$ 80,200	\$ 79,900

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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
423	Fee	\$ -	\$ -	\$ 31,499	\$ 40,000	\$ 40,000
Total Site and Architect - 5300		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,499</u>	<u>\$ 40,000</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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
814	HB264 Loan Principal through Nov. 2010	\$ 73,589	\$ 151,467	\$ 584,206	\$ 584,033	\$ -
824	HB264 Loan Interest at 4.297%	<u>25,962</u>	<u>30,400</u>	<u>23,620</u>	<u>23,833</u>	<u>-</u>
Total Debt Service - 6100		<u>\$ 99,551</u>	<u>\$ 181,866</u>	<u>\$ 607,827</u>	<u>\$ 607,866</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	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
910	Transfers (Press Box 007-9130)	\$ 40,000	-	\$ -	\$ -	\$ -
	Transfers (PI 003-9031)	1,180,000	1,180,000	590,000	590,000	-
	Transfers (EMIS 432-9004)	60,000	75,000	75,000	75,000	75,000
	Transfers (MS Auction)	-	-	-	-	-
	<i>Sub-Total Transfers</i>	<u>1,280,000</u>	<u>1,255,000</u>	<u>665,000</u>	<u>665,000</u>	<u>75,000</u>
920	Advances (PI 003-9031 or 9030)	34,716	-	-	90,000	90,000
	Advances (Donnell Field 007-9080)	-	500,000	-	-	-
	Advances (Food Service 006-9060)	42,000	-	-	50,000	50,000
	Advances (Millstream 014)	-	-	-	-	-
	Advances (Flood Fund 014-9140)	-	-	2,050,000	2,050,000	-
	Advances (State & Federal Funds)	<u>68,284</u>	<u>174,336</u>	<u>106,706</u>	<u>200,000</u>	<u>200,000</u>
	<i>Sub-Total Advances</i>	<u>145,000</u>	<u>674,336</u>	<u>2,156,706</u>	<u>2,390,000</u>	<u>340,000</u>
930	Refund of Prior Year Receipt	-	-	800	2,500	2,500
Total Transfers, Advances & Refund - 7000		<u>\$ 1,425,000</u>	<u>\$ 1,929,336</u>	<u>\$ 2,822,506</u>	<u>\$ 3,057,500</u>	<u>\$ 417,500</u>
GRAND TOTAL GENERAL FUND		<u>\$ 52,317,385</u>	<u>\$ 52,178,827</u>	<u>\$ 55,848,488</u>	<u>\$ 57,573,776</u>	<u>\$ 56,565,232</u>

GENERAL FUND APPROPRIATIONS BY FUNCTION

Function	Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget
1100	Instruction	\$ 22,485,771	\$ 22,174,349	\$ 22,164,395	\$ 22,915,026	\$ 23,921,725
1200	Special Instruction	5,640,107	5,590,263	5,713,954	5,802,980	6,021,300
1300	Vocational Instruction	2,692,430	2,654,846	2,642,995	2,770,000	2,867,500
1900	Other Instruction	1,524,603	1,701,004	2,237,544	2,145,287	2,270,000
2100	Support Services - Pupil	2,336,504	2,239,304	2,367,148	2,459,750	2,557,900
2200	Support Services - Instructional	2,648,364	2,607,664	2,783,426	2,796,800	2,955,500
2300	Board of Education	81,487	128,458	178,682	181,900	190,600
2400	Administration	3,868,754	3,741,750	3,683,022	3,916,016	4,073,700
2500	Fiscal Services	1,388,921	1,426,723	1,464,091	1,554,700	1,593,800
2700	Operation and Maintenance	5,296,147	5,280,775	6,169,306	6,208,491	6,593,007
2800	Transportation	1,943,548	1,684,817	2,097,386	2,118,971	2,059,292
2900	Informational Services	56,001	54,400	76,025	96,900	111,500
4100	Extra-Curr. Act.-Academic & Subject	148,715	132,444	160,822	186,889	183,008
4500	Extra-Curr. Act.-Sports Oriented	603,188	580,875	578,899	634,500	629,000
4600	Extra-Curr. Act.-School & Public	78,294	69,952	68,962	80,200	79,900
5300	Architect Services	-	-	31,499	40,000	40,000
6100	Debt Service	99,551	181,866	607,827	607,866	-
7200	Transfers	1,280,000	1,255,000	665,000	665,000	75,000
7400	Advances	145,000	674,336	2,156,706	2,390,000	340,000
7500	Refund of Prior Year	-	-	800	2,500	2,500
Total Appropriations		<u>\$ 52,317,385</u>	<u>\$ 52,178,827</u>	<u>\$ 55,848,488</u>	<u>\$ 57,573,776</u>	<u>\$ 56,565,232</u>

LOCAL, STATE AND FEDERAL APPROPRIATIONS BY FUND

	2005/06	2006/07	2007/08	2007/08	2008/09
LOCAL FUNDS:	Actual	Actual	Actual	Budget	Budget
002 Bond Retirement (3 funds)	\$ 108,061	\$ 108,061	\$ 108,061	\$ 108,061	\$ 108,061
003 Permanent Improvement	1,164,982	2,212,460	1,692,553	2,766,004	2,200,000
004 HB 264 Energy Conservation Loan 2005	713,611	-	-	-	-
006 Food Service	1,744,278	1,667,788	1,758,883	2,000,000	2,000,000
007* Special Trusts (Special Revenue/Donnell St	367,756	185,110	1,167,791	980,000	500,000
007* Special Trusts (Private Purpose/Scholarship	-	8,219	13,450	45,000	45,000
008 Endowments (3 funds)	10,500	12,500	5,500	20,000	20,000
009 Uniform School Supplies (56 funds)	326,935	306,710	312,119	330,000	330,000
011 Consumer Rotary - Millstream (9 funds)	45,936	53,065	51,298	60,000	60,000
014 Internal Svcs Rotary - Millstream & Flood	732,751	726,221	2,968,626	3,890,000	3,225,000
018 Principal (14 funds)	63,173	59,310	88,563	100,000	100,000
019 Other Grants (15 funds)	94,201	47,849	145,740	185,000	125,000
020 FABSS	166,304	157,650	149,261	165,000	180,000
024 Self -Insurance	6,603,213	6,382,262	6,535,667	7,200,000	8,000,000
200 Student Managed Activity (64 funds)	151,589	140,014	162,926	210,000	210,000
300 District Managed Activity (47 funds)	464,467	480,386	490,223	835,000	800,000
<i>Sub-total 002-300</i>	<u>12,757,758</u>	<u>12,547,607</u>	<u>15,650,662</u>	<u>18,894,065</u>	<u>17,903,061</u>
STATE FUNDS:					
401 Auxiliary Service	341,664	327,431	346,952	375,000	375,000
416 Teacher Development	188	5,918	1,394	1,394	-
432 Management Information System	65,496	80,726	88,976	90,000	94,000
440 Entry Year	21,363	7,480	24,055	25,520	15,000
447 DPIA	13,576	-	-	-	-
450 Etech (formerly known as School Net)	227	41,492	-	-	-
451 OneNet Network Connectivity Subsidy	48,000	55,159	45,000	48,000	48,000
452 School Net Professional Development	3,418	24,450	798	10,000	10,000
459 Ohio Reads (12 grants)	157,562	153,342	19,762	28,000	318,000
460 Reading Intervention	38,829	-	-	-	-
461 Tech Prep Grant	12,128	-	-	-	-
494 Poverty Aid	64,322	104,396	39,438	40,538	40,000
499 Miscellaneous State (3 grants)	30,217	177,720	191,519	230,322	209,000
FEDERAL FUNDS:					
516 Idea-B Special Ed	1,369,208	1,770,544	1,667,714	2,000,000	2,000,000
524 Perkins	249,583	240,660	264,484	279,472	248,000
551 Title III-LEP/Immigrant	14,948	17,632	26,112	26,112	25,000
572 Title I	867,138	907,146	949,697	950,000	900,000
573 Title V Innovative	28,632	7,132	10,784	11,801	9,000
584 Title VI-A Safe & Drug-Free	36,029	33,035	28,337	28,337	20,000
587 IDEA-Early Childhood Special Ed	40,392	28,820	26,371	27,070	25,000
588 Telecommunication (E-Rate)	70,787	75,432	5,400	-	-
590 Title II-A Teacher & Principal	296,417	296,627	234,617	270,000	270,000
599 Miscellaneous Federal (2 grants)	41,748	39,485	577	45,000	45,000
<i>Sub-total 401-599</i>	<u>3,811,871</u>	<u>4,394,625</u>	<u>3,971,986</u>	<u>4,486,567</u>	<u>4,651,000</u>
Total Local, State and Federal Funds	<u>\$ 16,569,628</u>	<u>\$ 16,942,232</u>	<u>\$ 19,622,648</u>	<u>\$ 23,380,632</u>	<u>\$ 22,554,061</u>
GRAND TOTAL ALL FUNDS	<u>\$ 68,887,014</u>	<u>\$ 69,121,059</u>	<u>\$ 75,471,136</u>	<u>\$ 80,954,408</u>	<u>\$ 79,119,293</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)

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2007/08 Budget	2008/09 Budget	
Balance July 1	\$ 490,621	\$ 658,137	\$ 411,456	\$ 411,456	\$ (0)	Balance July 1
Transfers In	1,180,000	1,180,000	590,000	590,000	-	Transfers In
Interest	21,407	31,376	28,355	10,000	-	Interest
Miscellaneous	50	-	5,000	-	-	Miscellaneous
Total Revenue	1,201,457	1,211,376	623,355	600,000	-	Total Revenue
Total Balance + Revenue	1,692,078	1,869,513	1,034,811	1,011,456	(0)	Total Balance + Revenue
Architecture & Engineering	6,004	63,812	100,374	97,396	-	Architecture & Engineering
Building Improvements	955,854	1,145,556	449,918	492,511	-	Building Improvements
Land		5,000	-	380,000	-	Land
Technology		214,348	-	-	-	Technology
Other Improvements	65,887	29,341	-	941	-	Other Improvements
Miscellaneous	3,490	-	39,978	40,608	-	Miscellaneous
Equipment	2,705	-	-	-	-	Equipment
Total Expenditures	1,033,941	1,458,057	590,270	1,011,456	-	Total Expenditures
Ending Cash Balance	\$ 658,137	\$ 411,456	\$ 444,541	\$ (0)	\$ (0)	Ending Cash Balance
Encumbrances	\$ 409,881	\$ 140,849	\$ 468,295	\$ -	\$ -	Encumbrances

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

	FY2006 Actual	FY2007 Actual	2007/08 Actual	FY2008 Budget	2008/09 Budget	
Balance July 1	\$ -	\$ -	\$ 199,950	\$ 199,950	\$ 329,966	Balance July 1
Property Taxes	-	912,736	2,167,295	1,975,412	1,958,252	Property Taxes
Interest	-	1,345	36,629	30,000	30,000	Interest
Total Revenue	-	914,080	2,203,924	2,005,412	1,988,252	Total Revenue
Total Balance + Revenue	-	914,080	2,403,874	2,205,362	2,318,218	Total Balance + Revenue
Athletics		4,103	9,865	25,896	15,000	Athletics
Building Improvements		88,049	592,463	900,000	1,100,000	Building Improvements
Other Improvements			90,393	50,000	100,000	Other Improvements
Buses		338,016	-	300,000	310,000	Buses
Music		23,216	31,236	29,500	20,500	Music
Technology		260,353	360,578	450,000	475,000	Technology
Textbooks			-	-	-	Textbooks
Miscellaneous		394	2,350	120,000	250,000	Miscellaneous
Total Expenditures	-	714,130	1,086,885	1,875,396	2,270,500	Total Expenditures
Ending Cash Balance	\$ -	\$ 199,950	\$ 1,316,989	\$ 329,966	\$ 47,718	Ending Cash Balance
Encumbrances	\$ -	\$ 163,904	\$ 179,269	\$ 150,000	\$ 100,000	Encumbrances

Central Auditorium Maintenance (003-9039)

	FY2006 Actual	FY2007 Actual	2007/08 Actual	FY2008 Budget	2008/09 Budget	
Balance July 1	\$ 10,988	\$ 1,154	\$ 12,818	\$ 12,818	\$ 8,068	Balance July 1
Rental Income	3,220	16,833	11,332	15,000	10,000	Rental Income
Interest	25	388	684	250	250	Interest
Total Revenue	3,245	17,221	12,016	15,250	10,250	Total Revenue
Total Balance + Revenue	14,233	18,374	24,834	28,068	18,318	Total Balance + Revenue
Equipment/Renovations	13,079	5,556	14,185	10,000	10,000	Equipment/Renovations
Miscellaneous			1,212	10,000	8,000	Miscellaneous
Total Expenditures	13,079	5,556	15,397	20,000	18,000	Total Expenditures
Ending Cash Balance	\$ 1,154	\$ 12,818	\$ 9,437	\$ 8,068	\$ 318	Ending Cash Balance
Encumbrances	\$ 6,378	\$ 2,736	\$ 48,276	\$ 5,000	\$ 300	Encumbrances

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			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
					\$527,597.89

Statement of Fund Activity
(For Fiscal Year Commencing July 1st, 2008)
Schedule 3

	Unencumbered Balance 7/1/08	Total Estimated Receipts		Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
		Taxes	Other Sources			
EXHIBIT I - GENERAL FUND						
General Fund	6,173,773	33,263,672	24,354,443	63,791,888	56,565,232	\$ 7,226,656
TOTAL GENERAL FUND	6,173,773	33,263,672	24,354,443	63,791,888	56,565,232	7,226,656
EXHIBIT II - DEBT SERVICE FUNDS						
002-9091 BR-Asbestos Loan DM0090	-	15,915	-	15,915	15,915	0
002-9093 BR-Asbestos Loan DR0087	-	30,751	-	30,751	30,751	0
002-9095 BR-Asbestos Loan EX0114	-	61,396	-	61,396	61,396	1
TOTAL DEBT SERVICE FUNDS	-	108,062	-	108,062	108,061	1
EXHIBIT III - SPECIAL REVENUE FUNDS						
007 Special Trust (District Programs)	190,906	-	400,000	590,906	500,000	90,906
018 Principal	82,658	-	100,000	182,658	100,000	82,658
019 Other Grants	44,385	-	100,000	144,385	125,000	19,385
300 District Managed Activity	327,989	-	801,000	1,128,989	800,000	328,989
401 Auxiliary Services	40,424	-	375,000	415,424	375,000	40,424
416 Teacher Development	-	-	-	-	-	-
432 Management Information System	39,468	-	85,000	124,468	94,000	30,468
440 Entry Year	1,465	-	15,000	16,465	15,000	1,465
451 OneNet Network	-	-	48,000	48,000	48,000	-
452 School Net Professional	2,248	-	10,000	12,248	10,000	2,248
459 Ohio Reads	-	-	318,000	318,000	318,000	-
461 Tech Prep	4	-	-	4	-	4
494 DPIA	-	-	40,000	40,000	40,000	-
499 Miscellaneous State	39,483	-	170,000	209,483	209,000	483
516 Part B-IDEA Special Education	241,606	-	2,000,000	2,241,606	2,000,000	241,606
524 Perkins Vocational Education	975	-	248,000	248,975	248,000	975
551 Title III-LEP/immigrant	-	-	25,000	25,000	25,000	-
572 Title I Targeted Assistance/District-wide	14,530	-	900,000	914,530	900,000	14,530
573 Title V Innovative Programs	1,033	-	9,000	10,033	9,000	1,033
584 Title IV-A Safe & Drug Free Schools (SDF)	-	-	20,000	20,000	20,000	-
587 IDEA Early Childhood Spec Ed	1,281	-	25,000	26,281	25,000	1,281
590 Title II-A Improving Teacher Quality	19,736	-	270,000	289,736	270,000	19,736
599 Title II-D Technology/Misc Federal	-	-	45,000	45,000	45,000	-
TOTAL SPECIAL REVENUE FUNDS	1,048,191	-	6,004,000	7,052,191	6,176,000	876,191
CAPITAL PROJECTS FUNDS						
003 Permanent Improvement Funds	548,910	1,958,252	40,250	2,547,412	2,200,000	347,412
450 SchoolNet	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS	548,910	1,958,252	40,250	2,547,412	2,200,000	347,412
ENTERPRISE FUNDS						
006 Food Service	44,111	-	2,000,000	2,044,111	2,000,000	44,111
009 Uniform School Supplies	149,120	-	300,000	449,120	330,000	119,120
011 Consumer Rotary - Millstream	33,765	-	60,000	93,765	60,000	33,765
020 FABSS	4,772	-	180,000	184,772	180,000	4,772
TOTAL ENTERPRISE FUNDS	231,768	-	2,540,000	2,771,768	2,570,000	201,768
INTERNAL SERVICE FUNDS						
014 Internal Services Rotary	1,868,603	-	1,360,000	3,228,603	3,225,000	3,603
024 Self-Insurance	2,009,792	-	7,500,000	9,509,792	8,000,000	1,509,792
TOTAL INTERNAL SERVICE FUNDS	3,878,395	-	8,860,000	12,738,395	11,225,000	1,513,395
AGENCY FUNDS						
200 Student Managed Activity	120,054	-	236,000	356,054	210,000	146,054
TOTAL AGENCY FUNDS	120,054	-	236,000	356,054	210,000	146,054
PRIVATE-PURPOSE TRUST FUND						
007 Special Trusts	55,326	-	24,000	79,326	45,000	34,326
008 Endowments*	60,841	-	20,000	80,841	20,000	60,841
TOTAL PRIVATE-PURPOSE TRUST FUNDS	116,167	-	44,000	160,167	65,000	95,167
TOTAL ALL FUNDS	12,117,259	35,329,986	42,078,693	89,525,938	\$ 79,119,293	\$ 10,406,645

*008 endowment fund contains \$618,000 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 2006 through 2013

	Actual				Average Change	Forecasted				
	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009		Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	
Revenues										
1.010 General Property Tax (Real Estate)	\$22,791,822	\$23,779,336	\$23,568,140		1.7%	\$24,495,675	\$23,411,340	\$22,792,316	\$24,185,710	\$22,846,165
1.020 Tangible Personal Property Tax	6,766,442	5,425,753	3,577,151		-26.9%	1,674,944	461,158	35,000	30,000	30,000
1.030 Income Tax										
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	18,701,226	18,522,949	18,148,690		-1.5%	18,659,853	19,033,050	19,413,711	19,801,985	20,198,025
1.040 Restricted Grants-in-Aid (3200's)	110,738	189,375	360,076		80.6%	361,054	361,054	361,054	361,054	361,054
1.050 Property Tax Allocation (3130)	3,020,876	4,885,565	6,195,756		44.3%	7,671,280	8,267,259	7,100,108	6,867,994	5,628,388
1.060 All Other Revenues	2,676,365	2,958,856	2,858,781		3.6%	2,935,000	2,900,000	2,865,000	2,830,000	2,795,000
1.070 Total Revenues	54,067,469	55,760,834	54,708,574		0.6%	55,797,806	54,433,862	52,567,189	54,076,744	51,858,631
Other Financing Sources										
2.050 Advances-In	184,700	145,000	474,336		102.8%	2,356,706	340,000	340,000	340,000	340,000
2.060 All Other Financing Sources	4,167	6,520	4,371		11.8%	4,300	4,300	4,300	4,300	4,300
2.070 Total Other Financing Sources	188,867	151,520	478,707		98.1%	2,361,006	344,300	344,300	344,300	344,300
2.080 Total Revenues and Other Financing Sources	54,256,336	55,912,354	55,187,281		0.9%	58,158,812	54,778,162	52,911,489	54,421,044	52,202,931
Expenditures										
3.010 Personnel Services	31,213,221	30,769,567	30,581,276		-1.0%	32,090,580	33,358,157	34,425,619	34,838,726	35,256,791
3.020 Employees' Retirement/Insurance Benefits	12,595,841	10,731,727	11,144,480		-5.5%	12,080,441	12,971,896	13,875,250	14,715,427	15,609,209
3.030 Purchased Services	4,498,397	4,794,065	6,401,742		20.1%	6,573,847	6,968,277	7,386,374	7,829,556	8,299,330
3.040 Supplies and Materials	1,369,045	2,007,331	1,977,217		22.6%	2,036,534	2,097,630	2,160,558	2,225,375	2,292,136
3.050 Capital Outlay	290,534	916,140	1,310,767		129.2%	990,000	990,000	990,000	990,000	990,000
3.060 Intergovernmental										
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	100,314	72,402
4.030 Principal-State Loans										
4.040 Principal-State Advancements										
4.050 Principal-HB 264 Loans	73,589	151,466	584,207							
4.055 Principal-Other										
4.060 Interest and Fiscal Charges	25,962	30,400	23,621							
4.300 Other Objects	903,697	953,193	1,042,109		7.4%	1,050,000	1,055,000	1,060,000	1,065,000	1,070,000
4.500 Total Expenditures	51,078,348	50,461,951	53,173,481		2.1%	54,929,462	57,549,022	60,005,863	61,764,399	63,589,868
Other Financing Uses										
5.010 Operating Transfers-Out	1,280,000	1,255,000	665,000		-24.5%	75,000	75,000	75,000	75,000	75,000
5.020 Advances-Out	145,000	674,336	2,156,706		292.4%	340,000	340,000	340,000	340,000	340,000
5.030 All Other Financing Uses			800			2,500	2,500	2,500	2,500	2,500
5.040 Total Other Financing Uses	1,425,000	1,929,336	2,822,506		40.8%	417,500	417,500	417,500	417,500	417,500
5.050 Total Expenditures and Other Financing Uses	52,503,348	52,391,287	55,995,987		3.3%	55,346,962	57,966,522	60,423,363	62,181,899	64,007,368
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,752,988	3,521,067	808,706		-11.1%	2,811,850	3,188,360	7,511,874	7,760,855	11,804,436
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	3,373,382	5,126,370	8,647,437		60.3%	7,838,731	10,650,581	7,462,220	49,653-	7,810,508-
7.020 Cash Balance June 30	5,126,370	8,647,437	7,838,731		29.7%	10,650,581	7,462,220	49,653-	7,810,508-	19,614,944-
8.010 Estimated Encumbrances June 30	1,161,080	1,983,853	1,664,840		27.4%	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Reservation of Fund Balance										
9.010 Textbooks and Instructional Materials										
9.020 Capital Improvements										
9.030 Budget Reserve										
9.070 Bus Purchases										
9.080 Subtotal										
10.010 Fund Balance June 30 for Certification of Appropriations	3,965,290	6,663,584	6,173,891		30.3%	9,050,581	5,862,220	1,649,653-	9,410,508-	21,214,944-
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement							2,346,726	4,693,452	4,693,452	6,692,477
11.300 Cumulative Balance of Replacement/Renewal Levies							2,346,726	7,040,178	11,733,630	18,426,107
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	3,965,290	6,663,584	6,173,891		30.3%	9,050,581	8,208,946	5,390,525	2,323,122	2,788,838-
Revenue from New Levies										
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 Unreserved Fund Balance June 30	3,965,290	6,663,584	6,173,891		30.3%	9,050,581	8,208,946	5,390,525	2,323,122	2,788,838-
ADM Forecasts										
20.010 Kindergarten - October Count						440	441	442	443	443
20.015 Grades 1-12 - October Count						5555	5560	5565	5570	5570
20.020 Kindergarten - February Count						440	441	442	443	443
20.025 Grades 1-12 - February Count						5555	5560	5565	5570	5570

RATIOS & ANALYSIS

	FY2009	FY2010	FY2011	FY2012	FY2013
True Days Cash NO Renewals= line 10.010 / (line 5.050 / 365 days)	28 days	46 days	40 days	60 days	37 days
True Days Cash w/RENEWALS=line 15.010 / (line 5.050 / 365 days)	28 days	46 days	40 days	60 days	52 days
Target 15.010 balance to equal 40 days cash	5,753,792	5,741,511	6,136,547	6,065,421	6,352,496
Amount over (short) of goal of 40 days true cash	(1,788,502)	922,073	37,344	2,985,160	1,856,451
Salary & Benefit Costs / Total Costs (Target Range <= 80-83%)	83.44%	79.21%	74.52%	79.81%	79.93%
Salary & Benefit Costs / Total Rev. (Target Range <= 80-83%)	80.74%	74.23%	75.61%	75.95%	81.10%
Salary & Benefit Costs / Total Rev. + Unresrvd Bal (Target<=75%)	75.25%	66.32%	68.00%	65.72%	70.91%

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 8, 2008

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 reappraisal is 2010 on which collections will begin in calendar year 2011. Collections in FY08 are unexpectedly less in line 1.010 because the County Auditor had a larger collection window in the previous year than in FY2008 so amounts that would have normally been collected in 2008 were actually collected in 2007. 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 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 – FY2009 figures are based on simulation data from ODE. In FY2009, the State's per pupil amount increased by 3% to \$5,732 for what the State estimates it should cost a district to provide a basic education. Districts do NOT receive \$5,732 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 60% most impoverished districts. This was a loss of \$800,000 per year to Findlay Schools. As a result of these losses, the District's total state funding decreased in FY2008. Beginning in FY2009 state funding is expected to increase based on the current state formula and anticipated growth based on historical patterns or other indicators included in new legislation although ODE's simulations are known to use inflated pupil numbers. 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) years 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 appeared 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 decreases in FY2010-2012 anticipate lower 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 FY12. Personnel services are projected at 1.2% increases to cover experience and education changes. FY2007 went 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. FY2009 reflects a gain of 7 teaching positions primarily due to the implementation of all day every day kindergarten throughout the district. Substitute costs of \$650,000 have been moved to purchased services beginning in FY2008 for Renhill contract. 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 \$7.1 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 2008 health care costs of 14.3% in FY2009 based on April 2008 renewal quote from Anthem, 11.5% in FY2010, 11.0% in FY2011, and 10.5% in FY2012. Line 3.020 also includes approximately \$178,000 for professional dues reimbursements, \$67,000 for tuition reimbursements, and \$90,000 for STRS/SERS 14% contributions for Renhill employees. The remaining benefits (e.g. retirement, Medicare, workers compensation, and unemployment) in line 3.020 are based on 16.5% of salaries in line 3.010.

3.030-3.040 Purchased Service and Supplies and Materials – Purchased services, which include contracted substitutes, utilities, repairs, leases, and tuition payments, are forecast to increase by an overall 6% 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). FY09 and beyond presume fewer 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 6/30/08, are \$108,061 each year from 2008 through 2010, \$100,314 in 2011, \$72,402 in 2012, and \$30,698 in 2013 for a \$527,598 total.

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 were semi-annual with the first payment on the principal made in late FY2006. This loan was paid off in May 2008 when the STAR Ohio investment rate was 2.2% and dropping.

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, was 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 2009-2013, 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. In FY2008 the District advanced \$2,050,000 to the 014-9140 flood fund in anticipation of FEMA and Oho EMA reimbursements.

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 September 5, 2008, the District had \$35,738 in the bus purchase subsidy account.

11.020 Property Tax Renewal – On November 4, 2008, the District will ask the voters to 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. Repair and restoration and mitigation will exceed \$3.5 million. The bulk of the damage (over \$3.3 million) occurred at Central Middle School where the district's central offices and records were located in the basement. On August 27th 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 have not yet been fully determined.

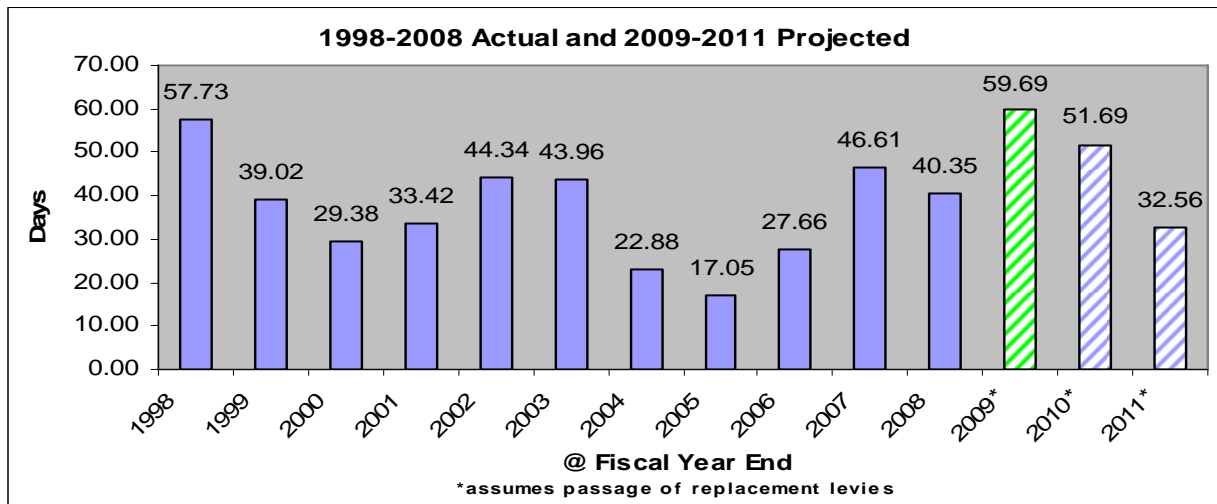
SB 345 SET-ASIDES

	Actual FY2005	Actual FY2006	Actual FY2007	Actual FY2008	Estimate FY2009	Estimate FY2010	Estimate FY2011
SB 345 (Effective 7/1/2001)							
Formula	\$ 5,058	\$ 5,169	\$ 5,283	\$ 5,403	\$ 5,565	\$ 5,732	\$ 5,847
3% of Formula - Base cost per pupil	152	155	158	162	167	172	175
Student population to be determined by ODE	6,074	6,103	6,121	6,090	6,007	6,100	6,100
Spending Requirements	\$ 921,625	\$ 946,322	\$ 970,139	\$ 987,071	\$ 1,002,795	\$ 1,048,956	\$ 1,069,935
Instructional Materials (OASBO List)							
Set-aside Cash Balance of July 1, XXXX	\$ (1,208,476)	\$ (1,308,047)	\$ (1,501,603)	\$ (3,574,647)	\$ (4,604,117)	\$ (4,751,322)	\$ (4,902,366)
Plus: Spending Requirements	921,625	946,322	970,139	987,071	1,002,795	1,048,956	1,069,935
Minus: Actual Expenditures/Budgeted Estimate	1,021,196	1,139,879	3,043,183	2,016,542	1,150,000	1,200,000	1,200,000
Set-aside Cash Balance of June 30, XXXX	\$ (1,308,047)	\$ (1,501,603)	\$ (3,574,647)	\$ (4,604,117)	\$ (4,751,322)	\$ (4,902,366)	\$ (5,032,431)
Capital Improvements (003 Funds not used above)							
Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Spending Requirements	921,625	946,322	970,139	987,071	1,002,795	1,048,956	1,069,935
Minus: Actual Expenditures/Budgeted Estimate	1,619,294	1,935,722	2,294,395	2,451,556	1,800,000	1,800,000	1,800,000
Set-aside Cash Balance of June 30, XXXX	\$ (697,669)	\$ (989,399)	\$ (1,324,256)	\$ (1,464,484)	\$ (797,205)	\$ (751,044)	\$ (730,065)
TOTAL REQUIRED RESERVE BALANCES (if any)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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:

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



Findlay City School District
1219 West Main Cross, Suite 101
Findlay, Ohio 45840

www.findlaycityschools.org

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