

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

2 0 1 0 B u d g e t

**Fiscal Year Ending
June 30, 2010**

Submitted to the Board

September 28, 2009

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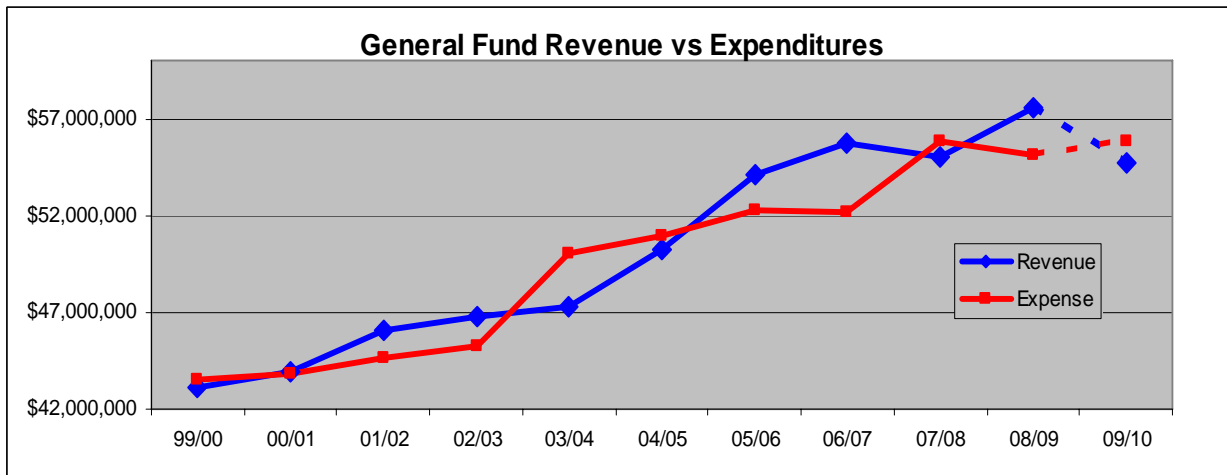
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		REVENUE				
		<i>General Fund</i>				
		2006/07	2007/08	2008/09	2008/09	2009/10
		Actual	Actual	Actual	Budget	Estimate
Receipts From Local Sources						
1111	Real Estate Tax	\$ 23,779,336	\$ 23,568,141	\$ 23,720,151	\$ 24,653,036	\$ 24,824,081
1120	Personal Property Tax	<u>5,317,691</u>	<u>3,469,090</u>	<u>1,326,176</u>	<u>1,566,883</u>	<u>353,097</u>
Total Receipts From Local Sources		<u>29,097,028</u>	<u>27,037,230</u>	<u>25,046,327</u>	<u>26,219,919</u>	<u>25,177,178</u>
Receipts From State and Federal Sources						
3110-0000	Basic Aid	12,949,846	13,653,290	14,138,417	13,336,689	13,112,686
3110-0002	Special Education Allowance	2,226,419	2,360,125	2,595,645	3,129,037	2,040,233
3219-0004	Vocational Allowance	283,785	283,160	296,881	326,790	296,881
3110-0005	Transportation Allowance	1,091,628	1,094,811	1,114,313	1,103,899	1,043,070
3110-0006	DPIA Allowance	-	-	-	-	-
3110-0009	Parity Aid	<u>854,929</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Sub-Total SF3</i>		<u>17,406,608</u>	<u>17,391,386</u>	<u>18,145,256</u>	<u>17,896,415</u>	<u>16,492,870</u>
3110-0008	Other Adjustments (Voc & Spec. Ed)	1,154,707	1,036,338	1,129,252	1,090,228	1,129,252
3130	Rollback and Homestead	4,766,304	6,195,755	7,954,982	7,671,280	8,477,674
3134	Utility Reimbursement SB3/287	119,259	-	-	-	-
3190-0001	Summer School Operation	-	-	-	-	-
3219	State Reimbursement Spec Ed	13,771	17,407	35,739	8,500	10,000
4120/4139	Federal Medicaid/ Stu Intervention	152,486	-	158,765	100,000	100,000
4130	E-rate (formerly fund 588)	N/A	-	195,546	-	90,000
3212-9194	Bus Purchase Allowance	<u>31,432</u>	<u>20,071</u>	<u>39,787</u>	<u>30,000</u>	<u>-</u>
Total Receipts From State and Federal Sources		<u>23,644,567</u>	<u>24,660,958</u>	<u>27,659,327</u>	<u>26,796,423</u>	<u>26,299,796</u>
Miscellaneous Receipts From Local Sources						
1211	Tuition Parents	-	-	-	-	-
1221	Tuition From Other Districts	118,504	81,547	77,941	125,000	105,000
1222	Summer School	47,596	42,871	46,673	47,000	47,000
1223	Tuition Special Education	416,743	397,475	478,783	430,000	450,000
1224	Tuition Vocational Education	111,212	62,758	204,889	204,889	195,825
1227	Open Enrollment	1,092,637	1,276,237	1,260,421	1,240,000	1,240,000
1410	Interest on Investments	586,816	636,319	517,129	600,000	450,000
1710	Classroom Supplies	-	-	-	-	-
1740	Class Fees/Parking Fees	10,265	12,740	11,425	8,000	10,000
1810	Rental School Property	27,705	41,143	31,470	30,000	35,000
1820	Donations	-	22,823	12,350	5,000	5,000
1820-0001	Donations - Weight Room Pledges	-	-	-	-	-
1820-0002	Donations - Donnell Capital Projects	-	-	-	-	-
1832	Contracted Services - HCESC	26,954	41,998	128	-	-
1833	Special Ed - Workshop	-	-	-	-	-
1890	Miscellaneous Fines, Etc.	390,119	239,469	451,216	250,000	305,000
1933	Sale Non-Real Property	4,900	4,203	4,378	3,300	3,300
5300-9098	Prior Years Adjust and Refunds	<u>1,620</u>	<u>167</u>	<u>365</u>	<u>1,000</u>	<u>50,000</u>
Total Miscellaneous Receipts From Local Sources		<u>2,835,070</u>	<u>2,859,749</u>	<u>3,097,170</u>	<u>2,944,189</u>	<u>2,896,125</u>
Sub-Total Estimated Revenue		55,576,665	54,557,937	55,802,824	55,960,531	54,373,099
5100	Return Transfer for Budget Reserve	-	-	-	-	-
5100-9194	Transfer-In Bus Funds	-	-	-	-	-
5220-9194	Advances-In Return	-	-	-	-	-
5220	Advances-In Return	<u>145,000</u>	<u>474,336</u>	<u>1,806,706</u>	<u>2,356,706</u>	<u>340,000</u>
Total All Estimated Revenue		<u>\$ 55,721,665</u>	<u>\$ 55,032,273</u>	<u>\$ 57,609,529</u>	<u>\$ 58,317,237</u>	<u>\$ 54,713,099</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

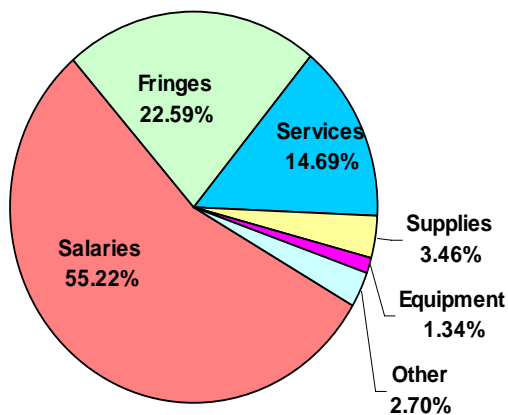
**GENERAL FUND COMPARISON OF EXPENDITURES
 BY OBJECT**

Object	Description	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate	% of Change
100	Salaries	\$ 30,669,544	\$ 30,556,902	\$ 31,464,436	\$ 32,209,330	\$ 30,823,000	-4.30%
200	Fringe Benefits	10,727,354	11,129,417	12,168,216	12,448,000	12,606,850	1.28%
400	Contracted Services	4,794,065	6,401,741	7,409,370	7,633,474	8,201,307	7.44%
500	Materials and Supplies	2,007,331	1,977,218	1,906,264	2,270,686	1,934,100	-14.82%
600/700	Capital Outlay	916,140	1,310,769	988,458	1,034,974	745,500	-27.97%
800	Other	1,135,058	1,649,936	967,127	1,146,018	1,140,400	-0.49%
900	Transfers, Advances & Refunds	1,929,336	2,822,506	196,840	417,500	367,500	-11.98%
Total Expenditures		\$ 52,178,827	\$ 55,848,488	\$ 55,100,711	\$ 57,159,982	\$ 55,818,657	-2.35%

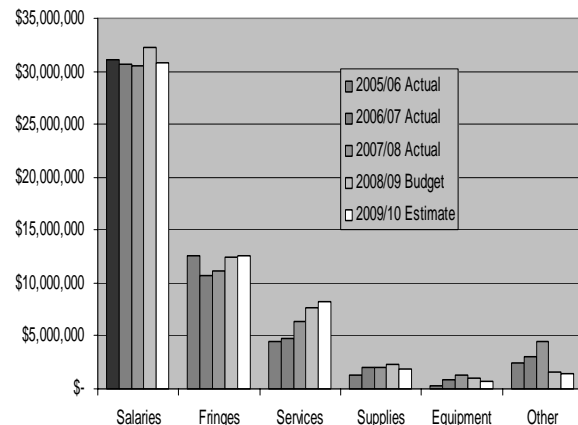
**GENERAL FUND COMPARISON OF EXPENDITURES
 BY FUNCTION**

Funct	Description	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate	% of Change
1100	Instruction	\$ 22,174,349	\$ 22,164,395	\$ 22,818,290	\$ 23,842,308	\$ 22,862,250	-4.11%
1200	Special Instruction	5,590,263	5,713,954	6,012,633	6,024,912	5,896,800	-2.13%
1300	Vocational Instruction	2,654,846	2,642,995	2,806,824	2,867,500	2,807,700	-2.09%
1900	Other Instruction	1,701,004	2,237,544	2,763,480	2,829,000	3,235,000	14.35%
2100	Support Services - Pupil	2,239,304	2,367,148	2,507,051	2,554,004	2,669,800	4.53%
2200	Support Services - Instructional	2,607,664	2,783,426	3,034,863	3,045,335	3,269,400	7.36%
2300	Board of Education	128,458	178,682	93,305	190,600	205,500	7.82%
2400	Administration	3,741,750	3,683,022	4,010,030	4,071,861	4,182,300	2.71%
2500	Fiscal Services	1,426,723	1,464,091	1,494,679	1,593,800	1,571,200	-1.42%
2700	Operation and Maintenance	5,280,775	6,169,306	6,298,303	6,593,007	6,254,407	-5.14%
2800	Transportation	1,684,817	2,097,386	2,076,773	2,052,747	2,135,500	4.03%
2900	Informational Services	54,400	76,025	90,574	111,500	85,800	-23.05%
4100	Extra-Curr. Act.-Academic	132,444	160,822	148,389	181,008	173,600	-4.09%
4500	Extra-Curr. Act.-Sports	580,875	578,899	649,946	665,000	-	-100.00%
4600	Extra-Curr. Act.-School/Public	69,952	68,962	74,325	79,900	76,900	-3.75%
5300	Architect Services	-	31,499	24,404	40,000	25,000	-37.50%
6100	Debt Service	181,866	607,827	-	-	-	NA
7200	Transfers	1,255,000	665,000	75,000	75,000	75,000	0.00%
7400	Advances	674,336	2,156,706	121,840	340,000	290,000	-14.71%
7500	Refund of Prior Year	-	800	-	2,500	2,500	0.00%
Total Expenditures		\$ 52,178,827	\$ 55,848,488	\$ 55,100,711	\$ 57,159,982	\$ 55,818,657	-2.35%

**2009/10 Budget
 Total = \$55,818,657**



Expenditure Comparison by Objects



GENERAL FUND
Instruction

Regular Instruction - 1100

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

Object	Description	2006/07	2007/08	2008/09	2008/09	2009/10
		Actual	Actual	Actual	Budget	Estimate
100	Salaries	\$ 15,181,781	\$ 14,868,228	\$ 14,988,181	\$ 15,570,000	\$ 14,675,000
211/221	Retirement	2,122,693	2,128,850	2,231,998	2,273,000	2,198,000
240-259	Insurance Benefits	2,712,284	2,831,144	3,300,298	3,430,000	3,555,250
260	Worker's Compensation	111,179	146,799	126,532	90,000	110,000
281	Unemployment	5,405	8,752	11,049	8,000	25,000
410	District Copiers/Substitutes/Other Contracts	225,446	887,740	931,911	825,000	948,000
423	District Educational Repairs	55,535	52,972	60,502	76,225	77,000
431	Mileage /Travel	1,664	2,137	1,888	2,500	2,500
432	Districtwide/Bldg Professional Development	37,479	48,003	35,038	95,843	75,000
441/449	Telephones	43,646	31,039	43,237	30,000	43,000
510/511	Educational Supplies	340,471	229,651	280,683	348,544	303,000
510	Technology Supplies (formerly e-rate fund 588)	N/A	9,020	29,155	52,000	39,000
516	Computer Software & Licenses	47,904	134,283	189,417	168,408	85,000
520	Textbooks (Curriculum Dept.)	591,716	424,778	248,174	455,000	330,000
551	Educational Supplies - Waived Fees	83,788	86,100	102,826	100,000	110,000
640	Enhance Classroom Technology	442,084	160,800	50,530	128,500	152,500
740	Rplcmnt Equip. (inc 100K for tech FY09, 75K FY10)	171,276	114,100	186,873	189,287	134,000
Total Regular Instruction - 1100		\$ 22,174,349	\$ 22,164,395	\$ 22,818,290	\$ 23,842,308	\$ 22,862,250

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	2006/07	2007/08	2008/09	2008/09	2009/10
		Actual	Actual	Actual	Budget	Estimate
100	⁽¹⁾ Salaries	\$ 4,068,973	\$ 4,021,377	\$ 4,169,244	\$ 4,181,000	\$ 4,065,000
211/221	Retirement	577,718	595,694	629,633	602,000	589,000
240-259	Insurance Benefits	720,047	766,858	859,417	856,000	902,000
260	Worker's Compensation	27,023	32,754	36,307	30,000	30,000
410	⁽¹⁾ Contracted Services	20,880	176,545	196,764	180,000	195,000
423	District Educational Repairs	686	2,507	775	775	3,000
425	Rentals	8,310	6,178	7,227	5,970	7,000
432	Professional Meetings	4,066	5,685	4,419	5,700	4,300
431/439	Mileage/Travel	854	776	1,259	1,600	1,500
441/449	Telephones	26,417	18,787	26,381	20,000	26,000
510	⁽¹⁾ Educational Supplies	62,962	64,060	47,326	81,092	50,000
640	New Equipment	72,327	22,732	33,879	60,775	24,000
Total Special Instruction - 1200		\$ 5,590,263	\$ 5,713,954	\$ 6,012,633	\$ 6,024,912	\$ 5,896,800

⁽¹⁾ H.B. 282-Gifted Supplement Allocations: FY06=\$15,678; FY07(part of 499 fund)=\$15,774; FY08 (part of 499 fund)=\$16,064; FY09 (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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
100	Salaries	\$ 1,680,131	\$ 1,657,000	\$ 1,731,416	\$ 1,767,000	\$ 1,710,000
211/221	Retirement	236,556	239,380	249,408	253,000	251,000
240/249	Insurance Benefits	316,013	335,926	379,804	380,000	411,700
260	Worker's Compensation	11,845	13,612	13,599	19,000	11,000
410	Contracted Services	84,930	135,896	170,752	112,500	145,000
423	⁽¹⁾ District Educational Repairs	9,706	9,412	6,808	30,000	25,000
439	⁽¹⁾ Professional Meeting/Travel	19,481	19,921	11,046	21,000	11,000
441	⁽¹⁾ Telephones	39,051	27,772	38,999	30,000	38,000
510	⁽¹⁾ Educational Supplies	112,924	90,341	109,677	120,000	108,000
520	⁽¹⁾ Textbooks	8,973	5,418	4,214	15,000	5,000
640/740	⁽¹⁾ New Equipment	135,235	108,319	91,102	120,000	92,000
Total Vocational Instruction - 1300		\$ 2,654,846	\$ 2,642,995	\$ 2,806,824	\$ 2,867,500	\$ 2,807,700

⁽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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
100	Intervention Internal Block Grant Salaries	N/A	\$ 89,688	\$ 99,423	\$ 108,600	\$ 110,000
200	Intervention Internal Block Grant Benefits	N/A	14,126	16,044	20,000	20,000
500	Intervention Internal Block Grant Supplies	N/A	4,309	2,277	11,400	10,000
471	Tuition - Other Districts Within the State	337,314	326,330	451,880	375,000	465,000
474	Tuition - Excess Cost for Special Ed.	137,036	206,538	239,986	235,000	250,000
475	Payments - Special Education within District	16,217	124,252	132,230	132,000	150,000
477	Payments - Open Enrollment Program	498,743	634,656	650,424	750,000	915,000
478	Payments - Community Schools	661,620	773,694	1,063,260	1,100,000	1,200,000
479	Payments - Post Secondary Option	50,075	63,951	107,957	97,000	115,000
Total Other Instruction - 1900		\$ 1,701,004	\$ 2,237,544	\$ 2,763,480	\$ 2,829,000	\$ 3,235,000

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
100	Salaries	\$ 766,583	\$ 759,803	\$ 797,628	\$ 823,000	\$ 850,000
211/221	Retirement	109,183	106,668	114,807	116,000	119,000
240-259	Insurance Benefits	132,969	140,188	164,681	167,000	185,000
260	Worker's Compensation	5,231	6,040	6,179	8,000	4,000
416	Scheduling (A-site Services)	3,765	31,107	16,490	60,000	60,000
431	Travel	509	903	501	600	700
432	Professional Meetings	55	-	28	900	500
441	Telephone	18,377	13,069	18,352	15,000	18,000
510	Supplies	1,492	1,011	2,187	1,966	2,000
Total Guidance Services - 2120		\$ 1,038,165	\$ 1,058,789	\$ 1,120,853	\$ 1,192,466	\$ 1,239,200

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
100	Salaries	\$ 179,809	\$ 185,982	\$ 192,220	\$ 191,000	\$ 199,000
211/221	Retirement	23,523	26,194	26,613	26,000	27,000
249/259	Insurance Benefits	2,607	2,697	2,787	2,600	2,800
260	Worker's Compensation	1,190	1,425	1,611	1,800	1,100
441	Telephone	5,743	4,084	5,615	5,000	5,000
514	Supplies	2,441	2,541	2,483	2,500	2,500
Total Health Services - 2130		\$ 215,313	\$ 222,923	\$ 231,328	\$ 228,900	\$ 237,400

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
100	Salaries	\$ 280,434	\$ 332,699	\$ 351,920	\$ 343,000	\$ 360,000
211/221	Retirement	40,548	47,820	51,823	49,000	53,000
240-259	Insurance Benefits	47,362	65,236	74,757	71,000	79,000
260	Worker's Compensation	2,053	2,307	2,838	3,000	2,500
410	Contracted Services	2,000	2,000	1,500	2,000	2,000
431	Travel	2,239	2,148	1,724	3,000	2,500
432	Professional Meetings	1,325	1,518	1,648	1,500	1,200
441/449	Telephone/Cellular phones	11,983	8,678	11,848	11,000	11,000
510	Supplies	34,070	37,993	35,713	34,138	38,000
640	New Equipment	-	-	-	-	-
Total Psychological Services - 2140		\$ 422,014	\$ 500,399	\$ 533,771	\$ 517,638	\$ 549,200

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
100	Salaries	\$ 354,397	\$ 358,851	\$ 378,227	\$ 371,000	\$ 390,000
211	Retirement	50,287	51,188	54,979	53,000	56,000
240-249	Insurance Benefits	66,149	70,732	78,040	78,000	85,000
260	Worker's Compensation	2,301	2,792	3,013	3,000	2,700
410	Audiologist Services (non-residents)	-	-	14,221	-	15,000
431/432	Travel/Professional Meetings	1,975	2,597	1,669	2,500	1,900
510	Supplies	1,380	1,695	1,656	1,700	1,700
640	New Equipment	-	-	-	-	-
Total Speech and Hearing Services - 2150		\$ 476,489	\$ 487,854	\$ 531,805	\$ 509,200	\$ 552,300

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
100	Salaries	\$ 57,775	\$ 61,366	\$ 62,654	\$ 63,000	\$ 63,000
221	Retirement	14,084	16,553	16,672	22,500	17,000
250-259	Insurance Benefits	14,032	17,624	8,440	18,000	10,000
260	Worker's Compensation	354	473	599	800	500
439 / 449	Contracted Services / Cellular phones	974	1,017	745	1,300	1,000
510	Supplies	104	149	184	200	200
Total Attend./Substance Abuse Services - 2170		\$ 87,323	\$ 97,183	\$ 89,294	\$ 105,800	\$ 91,700

TOTAL SUPPORT SERVICES - PUPIL - 2100's **\$ 2,239,304** **\$ 2,367,148** **\$ 2,507,051** **\$ 2,554,004** **\$ 2,669,800**

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
111/141	Supervisors/Aides Salary	\$ 1,344,985	\$ 1,456,263	\$ 1,610,697	\$ 1,620,000	\$ 1,690,000
211/221	Retirement	199,686	225,415	256,659	225,000	265,000
231/239	FEA Tuition/Professional Dues	201,322	204,558	222,494	220,000	223,000
240-259	Insurance Benefits	213,122	233,611	233,603	255,000	262,000
260	Worker's Compensation	9,499	16,074	13,042	14,000	12,000
410	Millstream Contract	152,715	151,108	146,828	165,000	227,000
412	District In-Service (10K for Challenge Day)	4,726	943	10,028	17,000	17,000
431	Travel	2,345	2,844	3,921	3,600	3,500
432/439	Professional Meeting	1,964	953	1,582	2,800	2,100
441/449	Telephones/Cellular phones	13,121	15,854	13,684	15,000	14,000
510	Supplies	1,999	2,164	2,754	3,500	3,000
Total Instructional Staff Services - 2210		\$ 2,145,484	\$ 2,309,786	\$ 2,515,291	\$ 2,540,900	\$ 2,718,600

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
100	Salaries	\$ 320,674	\$ 334,358	\$ 346,702	\$ 346,000	\$ 365,000
211/221	Retirement	43,112	47,731	47,937	49,000	51,000
240-259	Insurance Benefits	39,270	42,656	63,786	45,000	70,000
260	Worker's Compensation	2,222	2,580	2,820	4,000	2,800
432	Professional Meetings	-	-	-	500	400
441	Telephones	5,743	4,084	5,735	5,000	5,200
530	Supplies	43,380	37,232	34,815	37,160	40,300
640	Audio Visual/New Equipment	-	-	-	-	-
740	Replacement Equipment	2,778	-	12,776	12,775	11,100
Total Educational Media - 2220		\$ 457,180	\$ 468,641	\$ 514,572	\$ 499,435	\$ 545,800

Other Support Services - 2290

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

Object	Description	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
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 **\$ 2,607,664** **\$ 2,783,426** **\$ 3,034,863** **\$ 3,045,335** **\$ 3,269,400**

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
418	Legal Service	\$ 43,770	\$ 52,889	\$ 30,550	\$ 40,000	\$ 40,000
439	Service Fund	7,015	14,515	4,453	18,500	18,500
446	Advertising	3,717	3,995	4,420	7,500	7,500
460	Printing	-	263	-	500	500
510	Supplies (formerly Goal 2/Virtues)	822	275	327	600	500
841	Memberships and Fees/Civil Service Fee	47,376	44,938	10,926	48,000	48,000
846	Election Expense	1,305	19,600	1,737	8,000	30,000
847	Advertising Delinquent Taxes	1,650	2,260	2,008	2,500	2,500
851/864	Liability Insurance	15,336	32,840	38,884	57,000	50,000
870	Taxes and Assessments (HS project)	7,466	7,107	-	8,000	8,000
Total Board of Education - 2300		<u>\$ 128,458</u>	<u>\$ 178,682</u>	<u>\$ 93,305</u>	<u>\$ 190,600</u>	<u>\$ 205,500</u>

Executive Administrative Services - 2410

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

Object	Description	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
100	Salaries	\$ 366,041	\$ 355,608	\$ 353,861	\$ 386,000	\$ 380,000
211/221	Retirement	84,174	85,285	83,702	90,000	89,000
239-259	Insurance & Other Benefits	62,436	59,754	67,348	68,500	75,000
260	Worker's Compensation	2,918	2,892	2,830	3,500	2,700
410	Copiers/Postage Meter/UPS	77,373	61,468	63,880	82,000	80,000
415	Consultants (includes BWC Coordinator)	-	14,422	81,947	70,000	65,000
431	Mileage/Travel	1,602	1,835	2,160	2,700	2,500
432	Professional Meetings	2,952	5,344	4,079	5,800	4,400
441/443/449	Telephone/Postage/Cellular phones	29,631	17,432	23,232	28,000	25,000
512	Supplies and Materials	9,505	12,249	10,445	11,000	8,000
740	Replacement Equipment	2,050	-	-	2,500	1,500
850	Bond	-	-	459	400	500
Total Executive Administrative Services - 2410		<u>\$ 638,682</u>	<u>\$ 616,289</u>	<u>\$ 693,942</u>	<u>\$ 750,400</u>	<u>\$ 733,600</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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
111/131	Principal/Secretary Salaries	\$ 2,130,178	\$ 2,055,995	\$ 2,150,553	\$ 2,152,000	\$ 2,159,000
211/221	Retirement	473,957	454,256	476,262	495,000	489,000
231/239	Tuition/Professional Dues	10,447	4,067	3,942	7,500	7,500
240-259	Insurance Benefits	359,601	356,889	429,516	420,000	469,000
260	Worker's Compensation	15,164	16,396	27,555	17,000	17,000
410	Contracted Services	N/A	70,904	119,976	108,000	186,000
431	Mileage/Travel	88	42	205	700	700
432	Professional Meetings	1,261	3,606	2,268	3,147	7,700
441/449	Telephones/Cellular phones	64,206	47,618	67,171	60,000	59,000
443	Postage	19,265	16,222	14,182	20,000	24,000
512	Supplies	24,475	23,439	19,333	24,979	22,400
640	New Equipment	1,251	-	-	3,000	2,000
740	Replacement Equipment	3,175	17,301	5,124	10,136	5,400
Total Administrative Principals and Offices - 2420		\$ 3,103,068	\$ 3,066,733	\$ 3,316,088	\$ 3,321,461	\$ 3,448,700
TOTAL ADMINISTRATION - 2400's		\$ 3,741,750	\$ 3,683,022	\$ 4,010,030	\$ 4,071,861	\$ 4,182,300

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
141	Salaries	\$ 336,373	\$ 344,652	\$ 349,856	\$ 363,000	\$ 365,000
221	Retirement	67,422	72,310	71,871	75,000	76,000
250-259	Insurance Benefits	80,765	90,055	100,430	95,000	106,000
260	Worker's Compensation	2,113	2,780	2,771	5,000	2,500
410/418	Contracted Services/Audit/Fixed Assets	53,137	57,634	77,811	95,000	80,000
433/434	Mileage/Travel	1,063	1,251	2,501	2,300	1,500
441	Telephones	8,040	5,918	8,029	6,500	7,200
510	Office Supplies	10,683	7,898	7,531	12,000	8,000
640	New Equipment	20,834	1,013	-	10,000	5,000
740	Replacement Equipment	-	-	-	-	-
844	County Bd of Ed (SF3 offset)	205,474	200,130	199,858	230,000	220,000
845	Auditor and Treasurer Fee	639,740	680,451	674,021	700,000	700,000
853	Fiscal Services Bond	1,080	-	-	-	-
Total Fiscal Services - 2500		\$ 1,426,723	\$ 1,464,091	\$ 1,494,679	\$ 1,593,800	\$ 1,571,200

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
BOARD ACCOUNTS:						
141	Salaries	\$ 2,120,044	\$ 2,131,465	\$ 2,143,671	\$ 2,198,283	\$ 2,200,000
221	Retirement	348,719	350,806	362,418	375,000	375,000
250-259	Insurance Benefits	585,731	585,177	613,403	682,000	688,000
260	Worker's Compensation	31,930	41,063	46,836	50,000	40,000
282	Unemployment Comp.	-	-	-	10,000	15,000
424	Property Insurance	106,859	106,630	77,056	135,000	130,000
426	Lease of FHS Addition (through 2014)	368,307	368,307	368,307	368,307	368,307
441/449	Telephone/Cellular phones	22,788	16,835	23,404	20,000	21,000
451	Electricity	464,877	495,398	526,302	485,000	525,000
452	Water and Sewage	109,756	102,661	117,575	140,000	130,000
453	Fuel - Natural Gas	472,871	408,495	620,582	675,000	670,000
853/890	Bond/District Safety Program	1,386	10,291	575	32,010	30,400
Sub-Total Board Accounts		<u>4,633,268</u>	<u>4,617,126</u>	<u>4,900,129</u>	<u>5,170,600</u>	<u>5,192,707</u>
OPERATION ACCOUNTS:						
410	Maintenance & District Project Contracts	236,240	425,867	224,625	278,707	140,000
415	Maintenance Contracted Employee thru ESC	-	30,590	81,912	65,000	75,000
420	Laundry/Mats	24,126	20,376	22,234	30,000	25,000
422	Trash	36,100	35,703	35,616	38,000	38,000
423	Building/Equipment Repair	7,737	5,597	14,464	30,000	30,000
425	Rentals	9,649	10,803	20,027	16,000	20,000
426	Lease of Marcyn Building	-	-	94,242	85,000	88,400
431	Mileage	3,979	4,736	5,437	5,500	5,000
434	Professional Meetings	1,603	899	911	1,700	1,300
511	Office Supplies	2,753	2,844	2,815	4,500	4,000
570	Custodial Supplies	91,695	104,143	98,615	90,000	90,000
571	Grounds Supplies	38,104	75,017	61,740	65,000	65,000
572	Building Supplies	130,830	169,711	168,175	180,000	170,000
573	Equipment Supplies	5,322	3,220	7,489	5,000	5,000
580	Vehicle Supplies/Fuel	45,724	81,631	55,957	48,000	50,000
620	District Building Projects	-	534,897	442,060	450,000	225,000
640	New Equipment	13,645	44,486	63,518	30,000	30,000
740	Replacement Equipment (from flood)	-	1,660	(1,660)	-	-
Sub-Total Operation Accounts		<u>647,507</u>	<u>1,552,180</u>	<u>1,398,174</u>	<u>1,422,407</u>	<u>1,061,700</u>
Total Operations and Maintenance - 2700		<u>\$ 5,280,775</u>	<u>\$ 6,169,306</u>	<u>\$ 6,298,303</u>	<u>\$ 6,593,007</u>	<u>\$ 6,254,407</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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
141	Salaries	\$ 853,246	\$ 884,489	\$ 1,000,652	\$ 989,447	\$ 1,037,000
221	Retirement	130,411	149,142	162,463	162,000	175,000
250-259	Insurance Benefits	254,341	251,772	254,125	295,000	289,000
260	Worker's Compensation	9,154	10,629	7,940	11,000	8,000
410	Contract Services	14,542	81,638	105,688	88,900	88,000
413	Medical Inspections	7,748	5,067	12,516	9,500	10,000
423	Repairs to Buses	572	307	(581)	30,000	25,000
424	Insurance	39,784	39,070	32,647	45,000	42,000
425	Lease Payment/Rental of Vans	-	-	-	-	-
431	Mileage	-	-	-	500	500
439	Professional Meetings	1,158	1,795	3,247	3,700	2,500
440	Van Certifications	695	340	1,642	700	1,500
441/449	Telephones/Cellular phones	4,650	5,260	5,011	6,500	5,000
481	Contract Transportation	5,681	6,375	10,976	4,500	8,000
511/581	Materials for Buses	125,845	130,117	180,749	132,000	150,000
582/583	Fuel/Tires	185,112	235,235	195,441	255,000	230,000
640	Capital Outlay (Van or Bus Replacement)	-	2,790	70,089	-	-
760 (9194)	Bus Replacement	51,484	292,672	34,167	18,000	63,000
890	Bus Driver Abstract	392	687	-	1,000	1,000
Total Transportation - 2800		\$ 1,684,817	\$ 2,097,386	\$ 2,076,773	\$ 2,052,747	\$ 2,135,500

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
141	Salaries (Partial State Funds EMIS)	\$ 29,118	\$ 48,701	\$ 47,283	\$ 56,000	\$ 40,000
221	Retirement	4,518	7,623	7,263	8,700	5,700
250-259	Insurance Benefits	1,502	6,754	8,265	8,000	8,000
260	Worker's Compensation	425	770	872	800	600
410	Printing-Calendar & Brochures	15,981	10,035	9,824	17,500	17,500
417	Surveys (3 yr Board & Annual FHS/Alumni)	-	1,448	12,963	10,500	10,500
512	Supplies for Publications	2,857	694	4,105	10,000	3,500
640	Equipment	-	-	-	-	-
Total Informational Services - 2900		\$ 54,400	\$ 76,025	\$ 90,574	\$ 111,500	\$ 85,800

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
113	Supplemental Salaries	\$ 81,634	\$ 85,907	\$ 94,573	\$ 92,000	\$ 99,000
211/221	Retirement	11,715	11,990	13,013	14,000	14,000
240-259	Insurance Benefits	6,545	8,445	1,613	15,000	10,000
260	Worker's Compensation	563	675	531	900	600
640	Equipment (part of FY08 sousaphones)		10,000	-	-	-
891	Student Activity Payments	31,988	43,805	38,659	59,108	50,000
Total Academic and Subject Oriented - 4100		\$ 132,444	\$ 160,822	\$ 148,389	\$ 181,008	\$ 173,600

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
113	Supplemental Salaries	\$ 460,449	\$ 466,803	\$ 531,519	\$ 526,000	\$ -
211/221	Retirement	74,741	75,701	87,592	79,000	-
240-259	Insurance Benefits	31,789	23,027	20,530	45,000	-
260	Worker's Compensation	3,113	4,497	3,422	5,000	-
410/441	Contracted Services/Telephone	10,784	8,871	6,882	10,000	-
Total Sports Oriented Activities - 4500		\$ 580,875	\$ 578,899	\$ 649,946	\$ 665,000	\$ -

*Estimated budget for function 4500 of \$635,000 will be paid from federal fiscal stabilization funds (fund 532) in 2009/10

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 governmental bodies, citizen involvement, & school service.

Object	Description	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
113	Supplemental Salaries	\$ 51,920	\$ 52,668	\$ 59,155	\$ 58,000	\$ 61,000
211/221	Retirement	7,388	7,036	8,206	9,000	8,500
240-259	Insurance Benefits	4,561	4,763	917	7,700	2,000
260	Worker's Compensation	341	411	312	700	400
441	Telephone	5,743	4,084	5,735	4,500	5,000
853	Miscellaneous Objects	-	-	-	-	-
Total School and Public Activities - 4600		\$ 69,952	\$ 68,962	\$ 74,325	\$ 79,900	\$ 76,900

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
423	Fee	\$ -	\$ 31,499	\$ 24,404	\$ 40,000	\$ 25,000
Total Site and Architect - 5300		\$ -	\$ 31,499	\$ 24,404	\$ 40,000	\$ 25,000

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	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
814	HB264 Loan Principal through Nov. 2010	\$ 151,467	\$ 584,206	\$ -	\$ -	\$ -
824	HB264 Loan Interest at 4.297%	30,400	23,620	-	-	-
Total Debt Service - 6100		\$ 181,866	\$ 607,827	\$ -	\$ -	\$ -

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

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

Object	Description	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
910	Transfers (Press Box 007-9130)		\$ -	\$ -	\$ -	\$ -
	Transfers (PI 003-9031)	1,180,000	590,000	-	-	-
	Transfers (EMIS 432-9004)	75,000	75,000	75,000	75,000	75,000
	Transfers (MS Auction)	-	-	-	-	-
	<i>Sub-Total Transfers</i>	<u>1,255,000</u>	<u>665,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
920	Advances (PI 003-9031 or 9030)	-	-	-	90,000	90,000
	Advances (Donnell Field 007-9080)	500,000	-	-	-	-
	Advances (Food Service 006-9060)	-	-	-	50,000	50,000
	Advances (Millstream 014)	-	-	80,000	-	-
	Advances (Flood Fund 014-9140)	-	2,050,000	-	-	-
	Advances (State & Federal Funds)	174,336	106,706	41,840	200,000	150,000
	<i>Sub-Total Advances</i>	<u>674,336</u>	<u>2,156,706</u>	<u>121,840</u>	<u>340,000</u>	<u>290,000</u>
930	Refund of Prior Year Receipt	-	800	-	2,500	2,500
Total Transfers, Advances & Refund - 7000		\$ 1,929,336	\$ 2,822,506	\$ 196,840	\$ 417,500	\$ 367,500
GRAND TOTAL GENERAL FUND		\$ 52,178,827	\$ 55,848,488	\$ 55,100,711	\$ 57,159,982	\$ 55,818,657

GENERAL FUND APPROPRIATIONS BY FUNCTION

Function	Description	2006/07 Actual	2007/08 Actual	2008/09 Actual	2008/09 Budget	2009/10 Estimate
1100	Instruction	\$ 22,174,349	\$ 22,164,395	\$ 22,818,290	\$ 23,842,308	\$ 22,862,250
1200	Special Instruction	5,590,263	5,713,954	6,012,633	6,024,912	5,896,800
1300	Vocational Instruction	2,654,846	2,642,995	2,806,824	2,867,500	2,807,700
1900	Other Instruction	1,701,004	2,237,544	2,763,480	2,829,000	3,235,000
2100	Support Services - Pupil	2,239,304	2,367,148	2,507,051	2,554,004	2,669,800
2200	Support Services - Instructional	2,607,664	2,783,426	3,034,863	3,045,335	3,269,400
2300	Board of Education	128,458	178,682	93,305	190,600	205,500
2400	Administration	3,741,750	3,683,022	4,010,030	4,071,861	4,182,300
2500	Fiscal Services	1,426,723	1,464,091	1,494,679	1,593,800	1,571,200
2700	Operation and Maintenance	5,280,775	6,169,306	6,298,303	6,593,007	6,254,407
2800	Transportation	1,684,817	2,097,386	2,076,773	2,052,747	2,135,500
2900	Informational Services	54,400	76,025	90,574	111,500	85,800
4100	Extra-Curr. Act.-Academic & Subject	132,444	160,822	148,389	181,008	173,600
4500	Extra-Curr. Act.-Sports Oriented	580,875	578,899	649,946	665,000	-
4600	Extra-Curr. Act.-School & Public	69,952	68,962	74,325	79,900	76,900
5300	Architect Services	-	31,499	24,404	40,000	25,000
6100	Debt Service	181,866	607,827	-	-	-
7200	Transfers	1,255,000	665,000	75,000	75,000	75,000
7400	Advances	674,336	2,156,706	121,840	340,000	290,000
7500	Refund of Prior Year	-	800	-	2,500	2,500
Total Appropriations		\$ 52,178,827	\$ 55,848,488	\$ 55,100,711	\$ 57,159,982	\$ 55,818,657

LOCAL, STATE AND FEDERAL APPROPRIATIONS BY FUND

	2006/07	2007/08	2008/09	2008/09	2009/10
LOCAL FUNDS:	Actual	Actual	Actual	Budget	Estimate
002 Bond Retirement (3 funds)	\$ 108,061	\$ 108,061	\$ 108,061	\$ 108,061	\$ 108,061
003 Permanent Improvement	2,212,460	1,692,553	2,327,272	2,208,050	2,476,750
004 HB 264 Energy Conservation Loan 2005	-	-	-	-	-
006 Food Service	1,667,788	1,758,883	1,856,601	2,000,000	2,100,000
007* Special Trusts (Special Revenue/Donnell Sta	185,110	1,167,791	445,970	500,000	393,000
007* Special Trusts (Private Purpose/Scholarship)	8,219	13,450	12,715	45,000	45,000
008 Endowments (3 funds)	12,500	5,500	24,500	20,000	30,000
009 Uniform School Supplies (56 funds)	306,710	312,119	356,829	395,000	350,000
011 Consumer Rotary - Millstream (9 funds)	53,065	51,298	61,058	90,500	70,000
014 Internal Srvc Rotary - Millstream & Flood	726,221	2,968,626	3,018,430	3,285,500	1,250,000
018 Principal (14 funds)	59,310	88,563	80,698	108,000	100,000
019 Other Grants (15 funds)	47,849	145,740	81,641	125,000	75,000
020 FABSS	157,650	149,261	157,690	170,000	175,000
024 Self -Insurance	6,382,262	6,535,667	8,205,339	8,200,000	9,150,000
200 Student Managed Activity (64 funds)	140,014	162,926	164,286	190,000	211,000
300 District Managed Activity (47 funds)	480,386	490,223	532,446	600,550	765,000
<i>Sub-total 002-300</i>	<u>12,547,607</u>	<u>15,650,662</u>	<u>17,433,538</u>	<u>18,045,161</u>	<u>17,298,811</u>
STATE FUNDS:					
401 Auxiliary Service	327,431	346,952	387,188	415,000	350,000
416 Teacher Development	5,918	1,394	-	-	-
432 Management Information System	80,726	88,976	89,631	94,000	95,000
440 Entry Year	7,480	24,055	15,293	16,200	10,000
450 Etech (formerly known as School Net)	41,492	-	-	-	-
451 OneNet Network Connectivity Subsidy	55,159	45,000	45,000	48,000	30,000
452 School Net Professional Development	24,450	798	4,162	10,000	5,000
459 Ohio Reads (12 grants)	153,342	19,762	202,421	318,000	18,000
460 Reading Intervention	-	-	-	-	-
461 Tech Prep Grant	-	-	-	-	-
494 Poverty Aid	104,396	39,438	37,177	40,000	36,000
499 Miscellaneous State (3 grants)	177,720	191,519	242,441	219,000	125,000
FEDERAL FUNDS:					
516 Idea-B Special Ed	1,770,544	1,667,714	1,415,601	2,000,000	2,567,000
524 Perkins	240,660	264,484	256,495	248,000	200,000
532 Education Stabilization Fund	N/A	N/A	N/A	N/A	1,130,000
533 Title II-D Tech (within 599 before FY10)	N/A	N/A	N/A	N/A	12,000
536 Title I Schl Imprvmt (w/in 572 before FY10)	N/A	N/A	N/A	N/A	230,000
551 Title III-LEP/Immigrant	17,632	26,112	18,914	25,000	18,000
572 Title I	907,146	949,697	981,839	1,140,000	1,402,000
573 Title V Innovative	7,132	10,784	12,865	13,000	15,000
584 Title VI-A Safe & Drug-Free	33,035	28,337	20,006	20,006	19,000
587 IDEA-Early Childhood Special Ed	28,820	26,371	24,951	25,000	42,000
588 Telecommunication (E-Rate)	75,432	5,400	-	-	-
590 Title II-A Teacher & Principal	296,627	234,617	308,948	309,574	300,000
599 Miscellaneous Federal (2 grants)	39,485	577	4,952	45,000	29,000
<i>Sub-total 401-599</i>	<u>4,394,625</u>	<u>3,971,986</u>	<u>4,067,885</u>	<u>4,985,780</u>	<u>6,633,000</u>
Total Local, State and Federal Funds	\$ 16,942,232	\$ 19,622,648	\$ 21,501,423	\$ 23,030,941	\$ 23,931,811
GRAND TOTAL ALL FUNDS	\$ 69,121,059	\$ 75,471,136	\$ 76,602,134	\$ 80,190,923	\$ 79,750,468

* 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)

	2006/07	2007/08	2008/09	2008/09	2009/10	
	Actual	Actual	Actual	Budget	Estimate	
Balance July 1	\$ 658,137	\$ 411,456	\$ 444,541	\$ 444,541	\$ 427,549	Balance July 1
Transfers In	1,180,000	590,000	-	-	-	Transfers In
Interest	31,376	28,355	14,655	-	-	Interest
Miscellaneous	-	5,000	-	-	-	Miscellaneous
Total Revenue	1,211,376	623,355	14,655	-	-	Total Revenue
Total Balance + Revenue	1,869,513	1,034,811	459,196	444,541	427,549	Total Balance + Revenue
Architecture & Engineering	63,812	100,374	-	-	-	Architecture & Engineering
Building Improvements	1,145,556	449,918	31,647	444,541	427,549	Building Improvements
Land	5,000	-	-	-	-	Land
Technology	214,348	-	-	-	-	Technology
Other Improvements	29,341	-	-	-	-	Other Improvements
Miscellaneous	-	39,978	-	-	-	Miscellaneous
Equipment	-	-	-	-	-	Equipment
Total Expenditures	1,458,057	590,270	31,647	444,541	427,549	Total Expenditures
Ending Cash Balance	\$ 411,456	\$ 444,541	\$ 427,549	\$ 0	\$ 0	Ending Cash Balance
Encumbrances	\$ 140,849	\$ 468,295	\$ 6,194	\$ -	\$ -	Encumbrances

2.5 Mill Permanent Improvement Levy passed May 2006 (003-9030)

	FY2007	2007/08	2008/09	2008/09	2009/10	
	Actual	Actual	Actual	Budget	Estimate	
Balance July 1	\$ -	\$ 199,950	\$ 1,316,989	\$ 1,316,989	\$ 1,035,772	Balance July 1
Property Taxes	912,736	2,167,295	1,992,355	1,968,533	1,912,039	Property Taxes
Interest	1,345	36,629	35,871	30,000	20,000	Interest
Total Revenue	914,080	2,203,924	2,028,226	1,998,533	1,932,039	Total Revenue
Total Balance + Revenue	914,080	2,403,874	3,345,215	3,315,522	2,967,811	Total Balance + Revenue
Athletics	4,103	9,865	26,714	15,000	13,781	Athletics
Building Improvements	88,049	592,463	917,813	1,100,000	1,250,000	Building Improvements
Other Improvements	-	90,393	260,201	100,000	150,000	Other Improvements
Buses	338,016	-	473,630	310,000	220,000	Buses
Music	23,216	31,236	29,111	29,750	16,250	Music
Technology	260,353	360,578	437,687	475,000	475,000	Technology
Textbooks	-	-	-	-	100,000	Textbooks
Miscellaneous	394	2,350	147,692	250,000	251,719	Miscellaneous
Total Expenditures	714,130	1,086,885	2,292,849	2,279,750	2,476,750	Total Expenditures
Ending Cash Balance	\$ 199,950	\$ 1,316,989	\$ 1,052,366	\$ 1,035,772	\$ 491,061	Ending Cash Balance
Encumbrances	\$ 163,904	\$ 179,269	\$ 364,319	\$ 250,000	\$ 250,000	Encumbrances

Central Auditorium Maintenance (003-9039)

	FY2007	2007/08	2008/09	2008/09	2009/10	
	Actual	Actual	Actual	Budget	Estimate	
Balance July 1	\$ 1,154	\$ 12,818	\$ 9,437	\$ 9,437	\$ 18,517	Balance July 1
Rental Income	16,833	11,332	11,294	10,000	9,750	Rental Income
Interest	388	684	562	250	250	Interest
Total Revenue	17,221	12,016	11,857	10,250	10,000	Total Revenue
Total Balance + Revenue	18,374	24,834	21,294	19,687	28,517	Total Balance + Revenue
Equipment/Renovations	5,556	14,185	2,452	10,000	3,000	Equipment/Renovations
Miscellaneous	-	1,212	325	8,000	8,000	Miscellaneous
Total Expenditures	5,556	15,397	2,777	18,000	11,000	Total Expenditures
Ending Cash Balance	\$ 12,818	\$ 9,437	\$ 18,517	\$ 1,687	\$ 17,517	Ending Cash Balance
Encumbrances	\$ 2,736	\$ 48,276	\$ 9,986	\$ 300	\$ 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			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
					\$419,536.45

Statement of Fund Activity
 (For Fiscal Year Commencing July 1st, 2009)
Schedule 3

	Unencumbered Balance 7/1/09	Total Estimated Receipts		Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
		Taxes	Other Sources			
EXHIBIT I - GENERAL FUND						
General Fund	8,771,107	33,546,790	22,798,108	65,116,005	55,818,657	\$ 9,297,348
TOTAL GENERAL FUND	8,771,107	33,546,790	22,798,108	65,116,005	55,818,657	9,297,348
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)	155,127	-	400,000	555,127	393,000	162,127
018 Principal	62,128	-	100,000	162,128	100,000	62,128
019 Other Grants	30,598	-	60,000	90,598	75,000	15,598
300 District Managed Activity	355,987	-	622,000	977,987	765,000	212,987
401 Auxiliary Services	28,743	-	350,000	378,743	350,000	28,743
416 Teacher Development	-	-	-	-	-	-
432 Management Information System	44,006	-	86,000	130,006	95,000	35,006
440 Entry Year	872	-	10,000	10,872	10,000	872
451 OneNet Network	-	-	45,000	45,000	30,000	15,000
452 School Net Professional	1,131	-	9,000	10,131	5,000	5,131
459 Ohio Reads	-	-	78,000	78,000	18,000	60,000
461 Tech Prep	4	-	-	4	-	4
494 DPIA	-	-	40,000	40,000	36,000	4,000
499 Miscellaneous State	10,709	-	120,000	130,709	125,000	5,709
516 Part B-IDEA Special Education	168,923	-	3,475,000	3,643,923	2,567,000	1,076,923
524 Perkins Vocational Education	39	-	200,000	200,039	200,000	39
532 Education Stabilization Fund	-	-	1,130,000	1,130,000	1,130,000	-
533 Title II-D Technology Stimulus	-	-	12,000	12,000	12,000	-
536 Title I School Improvement Stimulus	-	-	230,000	230,000	230,000	-
551 Title III-LEP/immigrant	-	-	18,000	18,000	18,000	-
572 Title I Targeted Assistance/District-wide	89,500	-	1,334,000	1,423,500	1,402,000	21,500
573 Title V Innovative Programs	-	-	15,000	15,000	15,000	-
584 Title IV-A Safe & Drug Free Schools (SDF)	250	-	19,000	19,250	19,000	250
587 IDEA Early Childhood Spec Ed	257	-	42,000	42,257	42,000	257
590 Title II-A Improving Teacher Quality	23,805	-	278,000	301,805	300,000	1,805
599 Title II-D Technology/Misc Federal	4	-	29,000	29,004	29,000	4
TOTAL SPECIAL REVENUE FUNDS	972,081	-	8,702,000	9,674,081	7,966,000	1,708,081
CAPITAL PROJECTS FUNDS						
003 Permanent Improvement Funds	1,111,933	1,912,039	30,000	3,053,972	2,476,750	577,222
450 SchoolNet	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS	1,111,933	1,912,039	30,000	3,053,972	2,476,750	577,222
ENTERPRISE FUNDS						
006 Food Service	171,377	-	2,100,000	2,271,377	2,100,000	171,377
009 Uniform School Supplies	178,108	-	300,000	478,108	350,000	128,108
011 Consumer Rotary - Millstream	39,431	-	60,000	99,431	70,000	29,431
020 FABSS	17,169	-	180,000	197,169	175,000	22,169
TOTAL ENTERPRISE FUNDS	406,085	-	2,640,000	3,046,085	2,695,000	351,085
INTERNAL SERVICE FUNDS						
014 Internal Services Rotary	426,569	-	880,000	1,306,569	1,250,000	56,569
024 Self-Insurance	1,174,109	-	8,900,000	10,074,109	9,150,000	924,109
TOTAL INTERNAL SERVICE FUNDS	1,600,679	-	9,780,000	11,380,679	10,400,000	980,679
AGENCY FUNDS						
200 Student Managed Activity	122,610	-	210,000	332,610	211,000	121,610
TOTAL AGENCY FUNDS	122,610	-	210,000	332,610	211,000	121,610
PRIVATE-PURPOSE TRUST FUND						
007 Special Trusts	53,757	-	24,000	77,757	45,000	32,757
008 Endowments*	68,440	-	20,000	88,440	30,000	58,440
TOTAL PRIVATE-PURPOSE TRUST FUNDS	122,197	-	44,000	166,197	75,000	91,197
TOTAL ALL FUNDS	13,106,693	35,566,891	44,204,108	92,877,692	\$ 79,750,468	\$ 13,127,224

*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 2007 through 2014

	Actual				Average Change	Forecasted				
	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009			Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
Revenues										
1.010 General Property Tax (Real Estate)	\$23,779,336	\$23,568,140	\$23,720,151	-0.1%	\$24,824,081	\$25,546,442	\$25,929,639	\$24,319,559	\$20,686,303	
1.020 Tangible Personal Property Tax	5,425,753	3,577,151	1,434,237	-47.0%	461,158	35,000	30,000	25,000	25,000	
1.030 Income Tax										
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	18,522,949	18,148,690	18,977,626	1.3%	17,325,241	16,978,736	16,978,736	16,978,736	16,978,736	
1.040 Restricted Grants-in-Aid (3200s)	188,375	360,076	409,584	52.4%	346,275	346,275	346,275	346,275	346,275	
1.045 Restricted Federal Grants-in-Aid - SFSF					1,130,000	1,130,000				
1.050 Property Tax Allocation (3130)	4,885,565	6,195,756	7,954,982	27.6%	8,477,674	8,521,429	8,521,429	8,521,429	7,288,825	
1.060 All Other Revenues	2,958,856	2,858,761	3,446,737	8.6%	3,032,825	2,997,825	2,962,825	2,927,825	2,892,825	
1.070 Total Revenues	55,760,834	54,708,574	55,943,317	0.2%	55,597,255	55,555,707	54,768,904	53,118,824	48,217,965	
Other Financing Sources										
2.050 Advances-In	145,000	474,336	1,806,706	254.0%	340,000	290,000	290,000	290,000	290,000	
2.060 All Other Financing Sources	6,520	4,371	4,743	-12.2%	53,300	4,300	4,300	4,300	4,300	
2.070 Total Other Financing Sources	151,520	478,707	1,811,449	247.2%	393,300	294,300	294,300	294,300	294,300	
2.080 Total Revenues and Other Financing Sources	55,912,354	55,187,281	57,754,766	1.7%	55,990,555	55,850,007	55,063,204	53,413,124	48,512,265	
Expenditures										
3.010 Personnel Services	30,769,567	30,581,276	31,485,870	1.2%	31,736,562	32,752,132	33,428,517	33,829,660	34,235,616	
3.020 Employees' Retirement/Insurance Benefits	10,731,727	11,144,480	12,183,962	6.6%	12,777,228	13,713,106	14,694,783	15,617,962	16,581,075	
3.030 Purchased Services	4,794,065	6,401,742	7,409,372	24.6%	7,831,653	8,223,236	8,634,398	9,066,117	9,519,423	
3.040 Supplies and Materials	2,007,331	1,977,217	1,906,263	-2.5%	1,715,637	1,715,637	1,715,637	1,715,637	1,715,637	
3.050 Capital Outlay	916,140	1,310,767	988,458	9.2%	720,000	710,000	700,000	690,000	680,000	
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	100,314	72,402	30,698	30,698	
4.050 Principal-HB 264 Loans	151,466	584,207		92.9%						
4.060 Interest and Fiscal Charges	30,400	23,621		-61.1%						
4.300 Other Objects	953,193	1,042,109	967,125	1.1%	1,090,000	1,070,000	1,080,000	1,090,000	1,090,000	
4.500 Total Expenditures	50,461,951	53,173,481	55,049,112	4.5%	55,979,142	58,284,424	60,325,737	62,040,074	63,852,448	
Other Financing Uses										
5.010 Operating Transfers-Out	1,255,000	665,000	75,000	-67.9%	75,000	75,000	75,000	75,000	75,000	
5.020 Advances-Out	674,336	2,156,706	121,840	62.7%	290,000	290,000	290,000	290,000	290,000	
5.030 All Other Financing Uses		800			2,500	2,500	2,500	2,500	2,500	
5.040 Total Other Financing Uses	1,929,336	2,822,506	196,840	-23.4%	367,500	367,500	367,500	367,500	367,500	
5.050 Total Expenditures and Other Financing Uses	52,391,287	55,995,987	55,245,952	2.8%	56,346,642	58,651,924	60,693,237	62,407,574	64,219,948	
6.010 Excess of Revenues and Other Financing Sources (under) Expenditures and Other Financing Uses	3,521,067	808,706-	2,508,814	-266.6%	356,087-	2,801,917-	5,630,033-	8,994,450-	15,707,683-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	5,126,370	8,647,437	7,838,731	29.7%	10,347,545	9,991,458	7,189,542	1,559,509	7,434,941-	
7.020 Cash Balance June 30	8,647,437	7,838,731	10,347,545	11.3%	9,991,458	7,189,542	1,559,509	7,434,941-	23,142,624-	
8.010 Estimated Encumbrances June 30	1,983,853	1,664,840	1,576,444	-10.7%	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	
Reservation of Fund Balance										
9.010 Textbooks and Instructional Materials										
9.020 Capital Improvements										
9.030 Budget Reserve										
9.070 Bus Purchases					51,503					
9.080 Subtotal					51,503					
10.010 Fund Balance June 30 for Certification of Appropriations	6,663,584	6,173,891	8,771,101	17.4%	8,389,955	5,639,542	9,509	8,984,941-	24,692,624-	
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement							1,999,025	3,998,049		
11.300 Cumulative Balance of Replacement/Renewal Levies							1,999,025	5,997,074		
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	6,663,584	6,173,891	8,771,101	17.4%	8,389,955	5,639,542	9,509	6,985,917-	18,695,551-	
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	6,663,584	6,173,891	8,771,101	17.4%	8,389,955	5,639,542	9,509	6,985,917-	18,695,551-	
ADM Forecasts										
20.010 Kindergarten - October Count					440	439	438	437	436	
20.015 Grades 1-12 - October Count					5550	5500	5450	5400	5350	
State Fiscal Stabilization Funds included within lines 3.01 through 3.05 above										
21.010 Personnel Services SFSF					874,000	874,000				
21.020 Employees Retirement/Insurance Benefits SFSF					247,500	247,500				
21.030 Purchased Services SFSF					8,500	8,500				
21.040 Supplies and Materials SFSF										
21.050 Capital Outlay SFSF										
21.060 Total Expenditures - SFSF					1,130,000	1,130,000				

RATIOS & ANALYSIS									
	FY2010	FY2011	FY2012	FY2013	FY2014				
True Days Cash NO Renewals= line 10.010 / (line 5.050 / 365 days)	46 days	40 days	58 days	54 days	35 days	0 days	-53 days	-140 days	
True Days Cash w/RENEWALS=line 15.010 / (line 5.050 / 365 days)	46 days	40 days	58 days	54 days	35 days	0 days	-41 days	-106 days	
Target 15.010 balance to equal 40 days cash	5,741,511	6,136,547	6,054,351	6,174,974	6,427,608	6,651,314	6,839,186	7,037,803	
Amount over (short) of goal of 40 days true cash	922,073	37,344	2,716,750	2,214,981	(788,066)	(6,641,805)	(13,825,103)	(25,733,353)	
Salary & Benefit Costs / Total Costs (Target Range <= 80-83%)	79.21%	74.52%	79.05%	79.00%	79.22%	79.29%	79.23%	79.13%	
Salary & Benefit Costs / Total Rev. (Target Range <= 80-83%)	74.23%	75.61%	75.61%	79.50%	83.20%	87.40%	89.24%	96.77%	
Salary & Benefit Costs / Total Rev. + Unresrvd Bal (Target<=75%)	66.32%	68.00%	65.64%	69.14%	75.57%	87.38%	102.11%	150.28%	

See accompanying summary of significant forecast assumptions and accounting policies

PRINTED: 25-Sep-09

Includes: General fund, Emergency Levy fund, PBA fund, Textbook fund, Fiscal Stabilization fund & any portion of Debt Service fund related to General fund debt FOR BOARD APPROVAL: 28-Sep-09

FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – September 28, 2009

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 2008 (TY2009-2013) with collection starting calendar year 2010 and ending calendar year 2014 has been built into the projection. Next scheduled reappraisal is 2010 on which collections will begin in calendar year 2011. The District anticipates no growth from the reappraisal based on input from the Budget Commission at their 2/23/09 hearing. Collections in FY08 were 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 from this levy will stop in calendar 2013 and the decrease is shown in FY2013 on line 1.010; however revenue from the renewal of that levy is also shown on line 11.020.

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 tax year 2006, the tangible personal property tax began 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). The direct payments from the State will be phased out over seven (7) years from 2014 through 2020. These state reimbursements are reflected in line 1.050 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.

The tangible personal property tax will be replaced by the new commercial activity tax (CAT), which is being 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 past tax reform, this \$214,000 is being phased out in a four year period where the District receives about \$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 replacement or renewal levies. That means that when a levy is scheduled to expire, the estimated property tax revenue has a corresponding decline (e.g. FY2013). 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 - To begin the 2009-2010 school year, the Governor and General Assembly passed a new biennium budget in mid-July which adopted a completely new methodology of calculating funding levels for Ohio's school districts. While Findlay, like most other districts, will not see any additional funding due to caps and amounts yet to be phased in, it must be acknowledged that this new method addresses many aspects of school funding such as building population, pupil teacher ratios, all-day kindergarten, local poverty levels, and local college attainment; none of which were taken into account in the former formula. For FY10 Findlay was guaranteed 99% of FY09 state funding and will likely see a 2% reduction in FY11. As of September 24th, the Ohio Department of Education is still laboriously working on creating and modifying its documentation and systems in order to incorporate the many unprecedented changes that came about as a result of this new legislation.

1.045 State Fiscal Stabilization Fund (SFSF) - The 2009 American Reinvestment & Recovery Act included money to be distributed by the State of Ohio. The State is using that money as to help fill its gap in formula funding available to school districts. In Findlay's case it is \$1,130,000 which when added to other state funding gets us at 99% of the FY09 funding state funding level. This money is tracked in fund #532 and is within this forecast. It replaces funding that was previously provided by the State and is built into the biennial state budget. There are no restrictions on this funding at the local level. This funding goes away in FY12 with the feds and State hoping that the economy will have bounced back by then so that the State can resume past levels of funding.

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 2008 (TY2009-2013) with collection starting calendar year 2010 and ending calendar year 2014 has been built into the projection. The District replaced a 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. FY2013). 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 FY2010-2013 anticipate lower investment income.

2.010 Proceeds from Sale of Notes - The District does not anticipate any sale of notes via the general fund.

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. FY07 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. FY09 reflects a gain of 6 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 FY08 for Renhill contract. FY10 includes reductions of 13 positions through a combination of attrition and RIFs, but beyond that there is an assumption of no further reductions although it is the District's goal to continue to reduce positions if it makes sense in certain situations such as declining enrollment or lack of interest in a particular course. FY10 & 11 also have had 280K of special ed salaries removed which are covered by federal stimulus funds. Those salaries will need to be paid by the general fund again in FY12.

3.020 Employees' Retirement/Insurance Benefits - Line 3.020 reflects FY07 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 FY07 which saved the District \$528,000. The forecast assumes a net increase to the District's fiscal year 2009 health care costs of 10.2% in FY2010 based on June 2009 renewal quote of \$7,655,851 from Anthem, 11.0% in FY11, 10.5% in FY12, 10.0% in FY13, and 9.5% in FY14. 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 5.7% in FY10 and 5% each year thereafter. Supplies reflect a 10% decrease in FY2010 and 0% increases thereafter. Also see flood notes at bottom.

3.050 Capital Outlay - Fiscal year 2007 and 2008 equipment expenditures were 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 6/30/09, are \$108,061 each year from 2009 through 2010, \$100,314 in 2011, \$72,402 in 2012, and \$30,698 in 2013 for a \$419,536 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 FY08 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 2010-2014, 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 \$150,000 to cover cash flow needs. In FY07 the District advanced \$500,000 to the Donnell Stadium fund for new field turf which has been paid back by the Donnell Foundation. In FY08 the District advanced \$2,050,000 to the 014-9140 flood fund in anticipation of FEMA and Ohio 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 April 17, 2009, the District had \$62,652 in the bus purchase subsidy account.

11.020 Property Tax Renewal - By the end of calendar year 2012, the District will need to ask the voters to replace a 5-year 4.9 mill levy that previously passed in May 2007 (TY2007-2011) with collection starting calendar year 2008 and ending calendar year 2012.

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.

SB 345 SET-ASIDES

SB 345 (Effective 7/1/2001)

	Actual FY2006	Actual FY2007	Actual FY2008	Actual FY2009	Estimate FY2010	Estimate FY2011	Estimate FY2012
Formula	\$ 5,169	\$ 5,283	\$ 5,403	\$ 5,565	\$ 5,732	\$ 5,732	\$ 5,732
3% of Formula - Base cost per pupil	155	158	162	167	172	172	172
Student population to be determined by ODE	6,103	6,121	6,090	6,007	6,100	6,100	6,100
Spending Requirements	\$ 946,322	\$ 970,139	\$ 987,071	\$ 1,002,795	\$ 1,048,956	\$ 1,048,956	\$ 1,048,956

Instructional Materials (OASBO List)

Set-aside Cash Balance of July 1, XXXX	\$ (1,308,047)	\$ (1,501,603)	\$ (3,574,647)	\$ (4,604,117)	\$ (6,197,850)	\$ (6,348,894)	\$ (6,499,938)
Plus: Spending Requirements	946,322	970,139	987,071	1,002,795	1,048,956	1,048,956	1,048,956
Minus: Actual Expenditures/Budgeted Estimate	1,139,879	3,043,183	2,016,542	2,596,528	1,200,000	1,200,000	1,200,000
Set-aside Cash Balance of June 30, XXXX	\$ (1,501,603)	\$ (3,574,647)	\$ (4,604,117)	\$ (6,197,850)	\$ (6,348,894)	\$ (6,499,938)	\$ (6,650,982)

Capital Improvements (003 Funds not used above)

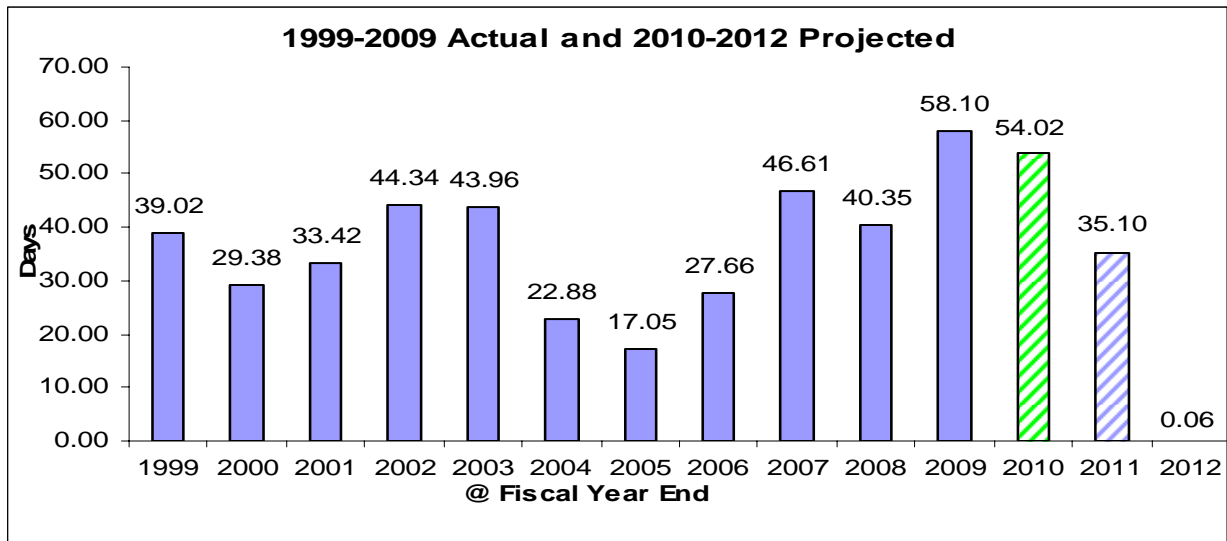
Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Spending Requirements	946,322	970,139	987,071	1,002,795	1,048,956	1,048,956	1,048,956
Minus: Actual Expenditures/Budgeted Estimate	1,935,722	2,294,395	2,451,556	2,142,618	1,800,000	1,800,000	1,800,000
Set-aside Cash Balance of June 30, XXXX	\$ (989,399)	\$ (1,324,256)	\$ (1,464,484)	\$ (1,139,823)	\$ (751,044)	\$ (751,044)	\$ (751,044)

TOTAL REQUIRED RESERVE BALANCES (if any)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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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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