

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

2 0 1 1 B u d g e t

**Fiscal Year Ending
June 30, 2011**

Submitted to the Board

September 27, 2010

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BOARD OF EDUCATION

Rick Hoffman.....President
Barb Lockard.....Vice President
Barbara DysingerMember
Shane PochardMember
Jeffery Shrader.....Member

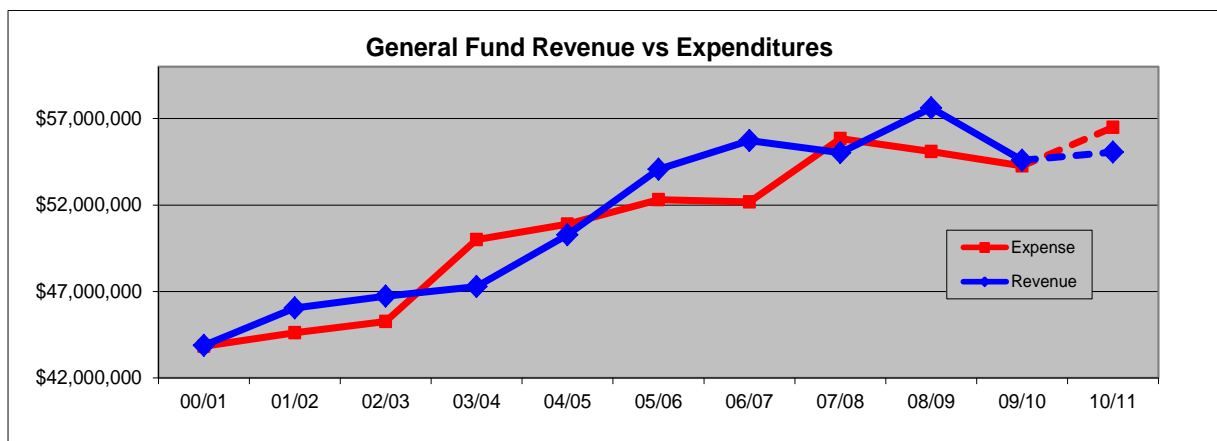
ADMINISTRATION

Dean WittwerSuperintendent
Craig Kupferberg.....Assistant Superintendent
Michael Barnhart.....Treasurer
Nancy AllisonSecondary Curriculum Coordinator
David Alvarado.....Principal, Glenwood Middle School
Dave Barnhill.....Principal, Wilson Vance Intermediate
Susan ChesebroPrincipal, Whittier Primary
Kathleen CratesDirector Student Services
Pam Hamlin.....Principal, Bigelow Hill Intermediate
Andrea KingPrincipal, Washington Intermediate
Sue McGonnell.....Principal, Chamberlin Hill Intermediate
Dennis McPheron.....Director of Facilities
Jennifer Miller.....Assistant Treasurer
Barbara Peterson.....Principal, Lincoln Elementary
Chris RennDirector Vocational Education
Rosemary RookerPrincipal, Northview Primary
Stephanie RothElementary Curriculum Coordinator
Nick Say.....Principal, Jacobs Primary
Rich Steiner.....Principal, Central Middle School
Jerri StraitTransportation Coordinator
Victoria SwartzPrincipal, Findlay High School
Mike Wallace.....Principal, Jefferson Primary
Teresa Welty.....Interim Director of Food Service
Martin White.....Technology Director
Don Williams.....Principal, Donnell Middle School

REVENUE

General Fund

	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
Receipts From Local Sources					
1111 Real Estate Tax	\$ 23,568,141	\$ 23,720,151	\$ 23,720,558	\$ 24,824,081	\$ 24,305,462
1120 Personal Property Tax	<u>3,469,090</u>	<u>1,326,176</u>	<u>141,062</u>	<u>141,062</u>	<u>41,825</u>
Total Receipts From Local Sources	<u>27,037,230</u>	<u>25,046,327</u>	<u>23,861,621</u>	<u>24,965,143</u>	<u>24,347,287</u>
Receipts From State and Federal Sources					
3110 Basic Aid & Special Ed	16,013,416	16,734,062	16,006,687	15,152,919	15,686,553
3219-0004 Vocational Allow ance	283,160	296,881	299,108	296,881	301,351
3110-0005 Transportation Allow ance	<u>1,094,811</u>	<u>1,114,313</u>	<u>706,762</u>	<u>1,043,070</u>	<u>692,627</u>
<i>Sub-Total SF3</i>	17,391,386	18,145,256	17,012,557	16,492,870	16,680,531
3110-0008 Other Adjustments (Voc & Spec. Ed)	1,036,338	1,129,252	1,095,903	1,129,252	1,073,985
3130 Rollback and Homestead	6,195,755	7,954,982	9,341,681	8,817,335	9,802,429
3134 Utility Reimbursement SB3/287	-	-	-	-	-
3190-0001 Summer School Operation	-	-	-	-	-
3219 State Reimbursement Spec Ed	17,407	35,739	13,375	10,000	10,000
4120/4139 Federal Medicaid/ Stu Intervention	-	158,765	159,748	100,000	150,000
4130 E-rate (formerly fund 588)	-	195,546	-	90,000	40,000
3212-9194 Bus Purchase Allow ance	<u>20,071</u>	<u>39,787</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts From State and Federal Sources	<u>24,660,958</u>	<u>27,659,327</u>	<u>27,623,264</u>	<u>26,639,457</u>	<u>27,756,945</u>
Miscellaneous Receipts From Local Sources					
1211 Tuition Parents	-	-	-	-	-
1221 Tuition From Other Districts	81,547	77,941	72,527	105,000	80,000
1222 Summer School	42,871	46,673	43,744	47,000	45,000
1223 Tuition Special Education	397,475	478,783	422,838	450,000	425,000
1224 Tuition Vocational Education	62,758	204,889	194,022	195,825	200,000
1227 Open Enrollment	1,276,237	1,260,421	1,335,851	1,240,000	1,310,000
1410 Interest on Investments	636,319	517,129	475,726	450,000	430,000
1740 Class Fees/Parking Fees	12,740	11,425	11,189	10,000	11,000
1810 Rental School Property	41,143	31,470	43,510	35,000	125,000
1820 Donations	22,823	12,350	2,828	5,000	5,000
1832 Contracted Services - HCESC	41,998	128	-	-	-
1890 Miscellaneous Fines, Etc.	239,469	451,216	326,012	305,000	320,000
1933 Sale Non-Real Property	4,203	4,378	401	3,300	3,300
5300-9098 Prior Years Adjust and Refunds	<u>167</u>	<u>365</u>	<u>52,920</u>	<u>50,000</u>	<u>1,000</u>
Total Miscellaneous Receipts From Local Sources	<u>2,859,749</u>	<u>3,097,170</u>	<u>2,981,567</u>	<u>2,896,125</u>	<u>2,955,300</u>
Sub-Total Estimated Revenue	<u>54,557,937</u>	<u>55,802,824</u>	<u>54,466,451</u>	<u>54,500,725</u>	<u>55,059,532</u>
5100 Tranfer Into General Fund	-	-	1,802	-	-
5100-9194 Transfer-In Bus Funds	-	-	-	-	-
5220-9194 Advances-In Return	-	-	-	-	-
5220 Advances-In Return	<u>474,336</u>	<u>1,806,706</u>	<u>121,840</u>	<u>340,000</u>	<u>-</u>
Total All Estimated Revenue	<u>\$ 55,032,273</u>	<u>\$ 57,609,529</u>	<u>\$ 54,590,094</u>	<u>\$ 54,840,725</u>	<u>\$ 55,059,532</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.

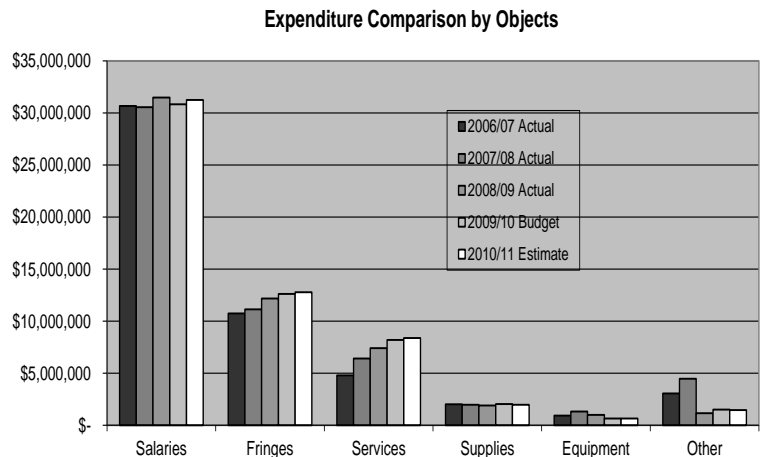
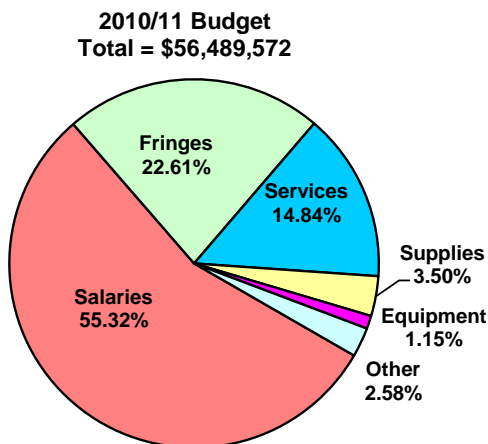
Transfers, Advances and Refunds of Prior Year

**GENERAL FUND COMPARISON OF EXPENDITURES
 BY OBJECT**

Object Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget	% of Change
100 Salaries	\$ 30,556,902	\$ 31,464,436	\$ 30,925,912	\$ 30,828,498	\$ 31,249,130	1.36%
200 Fringe Benefits	11,129,417	12,168,216	12,136,442	12,607,600	12,773,700	1.32%
400 Contracted Services	6,401,741	7,409,370	7,568,973	8,202,526	8,383,742	2.21%
500 Materials and Supplies	1,977,218	1,906,264	2,176,103	2,030,820	1,977,900	-2.61%
600/700 Capital Outlay	1,310,769	988,458	427,722	641,313	649,200	1.23%
800 Other	1,649,936	967,127	955,956	1,140,400	1,083,400	-5.00%
900 Transfers, Advances & Refunds	2,822,506	196,840	76,182	367,500	372,500	1.36%
Total Expenditures	\$ 55,848,488	\$ 55,100,711	\$ 54,267,290	\$ 55,818,657	\$ 56,489,572	1.20%

**GENERAL FUND COMPARISON OF EXPENDITURES
 BY FUNCTION**

Funct Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget	% of Change
1100 Instruction	\$ 22,164,395	\$ 22,818,290	\$ 23,020,322	\$ 22,826,557	\$ 23,137,700	1.36%
1200 Special Instruction	5,713,954	6,012,633	5,709,537	5,896,800	5,964,435	1.15%
1300 Vocational Instruction	2,642,995	2,806,824	2,692,095	2,807,700	2,713,000	-3.37%
1900 Other Instruction	2,237,544	2,763,480	3,294,537	3,240,200	3,565,000	10.02%
2100 Support Services - Pupil	2,367,148	2,507,051	2,637,848	2,703,500	2,687,300	-0.60%
2200 Support Services - Instructional	2,783,426	3,034,863	3,196,414	3,269,400	3,247,330	-0.68%
2300 Board of Education	178,682	93,305	165,093	205,500	172,000	-16.30%
2400 Administration	3,683,022	4,010,030	4,090,552	4,178,046	4,298,700	2.89%
2500 Fiscal Services	1,464,091	1,494,679	1,441,182	1,571,200	1,596,000	1.58%
2700 Operation and Maintenance	6,169,306	6,298,303	5,682,628	6,254,407	6,195,007	-0.95%
2800 Transportation	2,097,386	2,076,773	1,999,332	2,136,548	2,194,200	2.70%
2900 Informational Services	76,025	90,574	59,898	85,800	82,400	-3.96%
4100 Extra-Curr. Act.-Academic	160,822	148,389	146,072	173,600	158,600	-8.64%
4500 Extra-Curr. Act.-Sports	578,899	649,946	-	-	-	0.00%
4600 Extra-Curr. Act.-School/Public	68,962	74,325	74,284	76,900	80,400	4.55%
5300 Architect Services	31,499	24,404	(18,687)	25,000	25,000	0.00%
6100 Debt Service	607,827	-	-	-	-	0.00%
7200 Transfers	665,000	75,000	76,182	75,000	80,000	6.67%
7400 Advances	2,156,706	121,840	-	290,000	290,000	0.00%
7500 Refund of Prior Year	800	-	-	2,500	2,500	0.00%
Total Expenditures	\$ 55,848,488	\$ 55,100,711	\$ 54,267,290	\$ 55,818,657	\$ 56,489,572	1.20%



GENERAL FUND

Instruction

Regular Instruction - 1100

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

Object	Description	2007/08	2008/09	2009/10	2009/10	2010/11
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$14,868,228	\$14,988,181	\$15,011,938	\$14,675,000	\$15,046,500
211/221	Retirement	2,128,850	2,231,998	2,121,212	2,198,000	2,180,500
240-259	Insurance Benefits	2,831,144	3,300,298	3,392,549	3,555,250	3,549,200
260	Worker's Compensation	146,799	126,532	88,731	110,000	90,000
281	Unemployment	8,752	11,049	11,395	25,000	25,000
410	District Copiers/Substitutes/Other Contracts	887,740	931,911	872,575	948,000	928,000
423	District Educational Repairs	52,972	60,502	48,411	46,000	77,000
431	Mileage /Travel	2,137	1,888	2,747	2,500	2,500
432	Districtwide/Bldg Professional Development	48,003	35,038	50,214	74,274	45,000
441/449	Telephones	31,039	43,237	42,293	43,000	43,000
510/511	Educational Supplies	229,651	280,683	288,340	298,807	248,000
510	Technology Supplies (formerly e-rate fund 588)	9,020	29,155	35,098	12,975	38,000
516	Computer Software & Licenses	134,283	189,417	248,647	212,439	85,000
520	Textbooks (Curriculum Dept.)	424,778	248,174	485,655	330,000	400,000
551	Educational Supplies - Waived Fees	86,100	102,826	114,129	110,000	110,000
640	Enhance Classroom Technology	160,800	50,530	114,032	117,087	125,000
740	Rplcmnt Equip. (inc 75K for tech FY10, 75K FY11)	114,100	186,873	92,354	68,226	145,000
Total Regular Instruction - 1100		<u>\$22,164,395</u>	<u>\$22,818,290</u>	<u>\$23,020,322</u>	<u>\$22,826,557</u>	<u>\$23,137,700</u>

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	2007/08	2008/09	2009/10	2009/10	2010/11
		Actual	Actual	Actual	Budget	Budget
100	⁽¹⁾ Salaries	\$ 4,021,377	\$ 4,169,244	\$ 3,986,954	\$ 4,065,000	\$ 4,090,000
211/221	Retirement	595,694	629,633	571,419	589,000	593,000
240-259	Insurance Benefits	766,858	859,417	869,598	902,000	958,200
260	Worker's Compensation	32,754	36,307	22,577	30,000	25,000
410	⁽¹⁾ Contracted Services	176,545	196,764	177,729	195,000	192,150
423	District Educational Repairs	2,507	775	695	3,000	1,500
425	Rentals	6,178	7,227	6,836	7,000	7,000
432	Professional Meetings	5,685	4,419	4,779	4,300	5,385
431/439	Mileage/Travel	776	1,259	2,849	1,500	1,200
441/449	Telephones	18,787	26,381	25,269	26,000	26,000
510	⁽¹⁾ Educational Supplies	64,060	47,326	40,833	50,000	43,000
640	New Equipment	22,732	33,879	-	24,000	22,000
Total Special Instruction - 1200		<u>\$ 5,713,954</u>	<u>\$ 6,012,633</u>	<u>\$ 5,709,537</u>	<u>\$ 5,896,800</u>	<u>\$ 5,964,435</u>

⁽¹⁾ H.B. 282-Gifted Supplement Allocations: FY08 (part of 499 fund) = \$16,064; FY09 (part of 499 fund = \$16,050); FY10 = \$0; FY11 = \$0

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	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
100	Salaries	\$ 1,657,000	\$ 1,731,416	\$ 1,710,608	\$ 1,710,000	\$ 1,695,000
211/221	Retirement	239,380	249,408	237,042	251,000	249,000
240/249	Insurance Benefits	335,926	379,804	389,703	411,700	400,000
260	Worker's Compensation	13,612	13,599	9,421	11,000	10,000
410	Contracted Services	135,896	170,752	80,620	145,000	105,000
423	⁽¹⁾ District Educational Repairs	9,412	6,808	4,217	25,000	15,000
439	⁽¹⁾ Professional Meeting/Travel	19,921	11,046	11,347	11,000	11,000
441	⁽¹⁾ Telephones	27,772	38,999	37,354	38,000	38,000
510	⁽¹⁾ Educational Supplies	90,341	109,677	86,087	108,000	95,000
520	⁽¹⁾ Textbooks	5,418	4,214	14,828	5,000	5,000
640/740	⁽¹⁾ New Equipment	108,319	91,102	110,869	92,000	90,000
Total Vocational Instruction - 1300		<u>\$ 2,642,995</u>	<u>\$ 2,806,824</u>	<u>\$ 2,692,095</u>	<u>\$ 2,807,700</u>	<u>\$ 2,713,000</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	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
100	Intervention Internal Block Grant Salaries	\$ 89,688	\$ 99,423	\$ 103,404	\$ 114,450	\$ 110,000
200	Intervention Internal Block Grant Benefits	14,126	16,044	17,008	20,750	20,000
500	Intervention Internal Block Grant Supplies	4,309	2,277	2,794	10,000	10,000
400	Intervention Internal Block Grant Purch Srvc	-	-	4,693	-	-
471	Tuition - Other Districts Within the State	326,330	451,880	341,149	465,000	415,000
474	Tuition - Excess Cost for Special Ed.	206,538	239,986	214,791	250,000	250,000
475	Payments - Special Education within District	124,252	132,230	92,819	150,000	120,000
477	Payments - Open Enrollment Program	634,656	650,424	1,299,158	915,000	1,350,000
478	Payments - Community Schools	773,694	1,063,260	1,149,910	1,200,000	1,175,000
479	Payments - Post Secondary Option	63,951	107,957	68,811	115,000	115,000
Total Other Instruction - 1900		<u>\$ 2,237,544</u>	<u>\$ 2,763,480</u>	<u>\$ 3,294,537</u>	<u>\$ 3,240,200</u>	<u>\$ 3,565,000</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	2007/08	2008/09	2009/10	2009/10	2010/11
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$ 759,803	\$ 797,628	\$ 836,958	\$ 850,000	\$ 827,000
211/221	Retirement	106,668	114,807	114,269	119,000	116,000
240-259	Insurance Benefits	140,188	164,681	163,529	185,000	185,000
260	Worker's Compensation	6,040	6,179	4,470	4,000	4,000
416	Scheduling (A-site Services)	31,107	16,490	64,263	94,200	70,000
431	Travel	903	501	704	700	700
432	Professional Meetings	-	28	136	500	500
441	Telephone	13,069	18,352	17,578	18,000	18,000
510	Supplies	1,011	2,187	1,299	1,500	2,000
Total Guidance Services - 2120		<u>\$1,058,789</u>	<u>\$1,120,853</u>	<u>\$1,203,206</u>	<u>\$1,272,900</u>	<u>\$1,223,200</u>

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	2007/08	2008/09	2009/10	2009/10	2010/11
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$ 185,982	\$ 192,220	\$ 195,046	\$ 199,000	\$ 205,000
211/221	Retirement	26,194	26,613	27,117	27,000	28,000
249/259	Insurance Benefits	2,697	2,787	2,828	2,800	2,900
260	Worker's Compensation	1,425	1,611	1,056	1,100	1,100
441	Telephone	4,084	5,615	5,243	5,000	5,000
514	Supplies	2,541	2,483	2,437	2,500	2,400
Total Health Services - 2130		<u>\$ 222,923</u>	<u>\$ 231,328</u>	<u>\$ 233,727</u>	<u>\$ 237,400</u>	<u>\$ 244,400</u>

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	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
100	Salaries	\$ 332,699	\$ 351,920	\$ 369,621	\$ 360,000	\$ 352,000
211/221	Retirement	47,820	51,823	52,358	53,000	51,000
240-259	Insurance Benefits	65,236	74,757	81,868	79,000	88,000
260	Worker's Compensation	2,307	2,838	1,960	2,500	2,100
410	Contracted Services	2,000	1,500	2,310	2,000	2,000
431	Travel	2,148	1,724	1,989	2,500	2,200
432	Professional Meetings	1,518	1,648	1,000	1,200	1,200
441/449	Telephone/Cellular phones	8,678	11,848	11,237	11,000	11,000
510	Supplies	37,993	35,713	35,155	38,000	37,000
640	New Equipment	-	-	-	-	-
Total Psychological Services - 2140		\$ 500,399	\$ 533,771	\$ 557,498	\$ 549,200	\$ 546,500

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	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
100	Salaries	\$ 358,851	\$ 378,227	\$ 391,548	\$ 390,000	\$ 402,000
211	Retirement	51,188	54,979	53,759	56,000	58,000
240-249	Insurance Benefits	70,732	78,040	85,024	85,000	93,000
260	Worker's Compensation	2,792	3,013	2,097	2,700	2,300
410	Audiologist Services (non-residents)	-	14,221	24,866	15,000	25,000
431/432	Travel/Professional Meetings	2,597	1,669	1,433	1,900	1,900
510	Supplies	1,695	1,656	1,700	1,700	1,700
640	New Equipment	-	-	-	-	-
Total Speech and Hearing Services - 2150		\$ 487,854	\$ 531,805	\$ 560,427	\$ 552,300	\$ 583,900

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	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
100	Salaries	\$ 61,366	\$ 62,654	\$ 59,454	\$ 63,000	\$ 60,000
221	Retirement	16,553	16,672	15,969	17,000	17,000
250-259	Insurance Benefits	17,624	8,440	6,681	10,000	11,000
260	Worker's Compensation	473	599	345	500	500
439 / 449	Contracted Services / Cellular phones	1,017	745	540	1,000	600
510	Supplies	149	184	-	200	200
Total Attend./Substance Abuse Services - 2170		\$ 97,183	\$ 89,294	\$ 82,990	\$ 91,700	\$ 89,300

TOTAL SUPPORT SERVICES - PUPIL - 2100's **\$ 2,367,148** **\$ 2,507,051** **\$ 2,637,848** **\$ 2,703,500** **\$ 2,687,300**

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	2007/08	2008/09	2009/10	2009/10	2010/11
		Actual	Actual	Actual	Budget	Budget
111/141	Supervisors/Aides Salary	\$ 1,456,263	\$ 1,610,697	\$ 1,599,648	\$ 1,690,000	\$ 1,633,630
211/221	Retirement	225,415	256,659	247,861	265,000	258,000
231/239	FEA Tuition/Professional Dues	204,558	222,494	218,158	223,000	220,000
240-259	Insurance Benefits	233,611	233,603	297,551	262,000	298,000
260	Worker's Compensation	16,074	13,042	9,364	12,000	11,000
410	Millstream Contract/ESC Excess Costs	151,108	146,828	248,572	227,000	225,000
412	District In-Service (10K for Challenge Day)	943	10,028	10,000	17,000	17,000
431	Travel	2,844	3,921	3,019	3,500	3,500
432/439	Professional Meeting	953	1,582	1,167	2,100	2,100
441/449	Telephones/Cellular phones	15,854	13,684	10,406	14,000	11,000
510	Supplies	2,164	2,754	2,464	3,000	3,000
Total Instructional Staff Services - 2210		<u>\$ 2,309,786</u>	<u>\$ 2,515,291</u>	<u>\$ 2,648,210</u>	<u>\$ 2,718,600</u>	<u>\$ 2,682,230</u>

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	2007/08	2008/09	2009/10	2009/10	2010/11
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$ 334,358	\$ 346,702	\$ 357,008	\$ 365,000	\$ 376,000
211/221	Retirement	47,731	47,937	50,375	51,000	53,000
240-259	Insurance Benefits	42,656	63,786	75,453	70,000	77,000
260	Worker's Compensation	2,580	2,820	1,938	2,800	2,500
432	Professional Meetings	-	-	-	400	400
441	Telephones	4,084	5,735	5,493	5,200	5,200
530	Supplies	37,232	34,815	39,262	40,300	37,000
640	Audio Visual/New Equipment	-	-	-	-	-
740	Replacement Equipment	-	12,776	13,676	11,100	9,000
Total Educational Media - 2220		<u>\$ 468,641</u>	<u>\$ 514,572</u>	<u>\$ 543,205</u>	<u>\$ 545,800</u>	<u>\$ 560,100</u>

Other Support Services - 2290

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

Object	Description	2007/08	2008/09	2009/10	2009/10	2010/11
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
221	Retirement	-	-	-	-	-
Total Other Support Services - 2290		<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
TOTAL SUPPORT SERVICES - INSTR. - 2200's		<u>\$ 2,783,426</u>	<u>\$ 3,034,863</u>	<u>\$ 3,196,414</u>	<u>\$ 3,269,400</u>	<u>\$ 3,247,330</u>

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	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
418	Legal Service	\$ 52,889	\$ 30,550	\$ 42,988	\$ 40,000	\$ 50,000
439	Service Fund	14,515	4,453	4,402	18,500	18,500
446	Advertising	3,995	4,420	1,347	7,500	7,500
460	Printing	263	-	226	500	500
510	Supplies (formerly Goal 2/Mirtues)	275	327	790	500	500
841	Memberships and Fees/Civil Service Fee	44,938	10,926	44,339	48,000	50,000
846	Election Expense	19,600	1,737	35,683	30,000	2,000
847	Advertising Delinquent Taxes	2,260	2,008	2,140	2,500	2,500
851/864	Liability Insurance	32,840	38,884	33,009	50,000	40,000
870	Taxes and Assessments (HS project)	7,107	-	168	8,000	500
Total Board of Education - 2300		\$ 178,682	\$ 93,305	\$ 165,093	\$ 205,500	\$ 172,000

Executive Administrative Services - 2410

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

Object	Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
100	Salaries	\$ 355,608	\$ 353,861	\$ 386,965	\$ 380,000	\$ 392,000
211/221	Retirement	85,285	83,702	85,326	89,000	92,000
239-259	Insurance & Other Benefits	59,754	67,348	87,478	75,000	90,000
260	Worker's Compensation	2,892	2,830	2,049	2,700	2,500
410	Copiers/Postage Meter/UPS	61,468	63,880	64,955	80,000	70,000
415	Consultants (includes BWC Coordinator)	14,422	81,947	70,369	65,000	67,000
431	Mileage/Travel	1,835	2,160	1,894	2,500	2,500
432	Professional Meetings	5,344	4,079	5,891	4,400	4,400
441/443/449	Telephone/Postage/Cellular phones	17,432	23,232	18,576	25,000	23,000
512	Supplies and Materials	12,249	10,445	7,217	8,000	7,500
740	Replacement Equipment	-	-	-	1,500	1,500
850	Bond	-	459	-	500	500
Total Executive Administrative Services - 2410		\$ 616,289	\$ 693,942	\$ 730,718	\$ 733,600	\$ 752,900

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	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
111/131	Principal/Secretary Salaries	\$2,055,995	\$2,150,553	\$2,115,744	\$2,159,000	\$2,175,000
211/221	Retirement	454,256	476,262	453,901	489,000	495,000
231/239	Tuition/Professional Dues	4,067	3,942	5,847	7,500	6,500
240-259	Insurance Benefits	356,889	429,516	473,402	469,000	510,000
260	Worker's Compensation	16,396	27,555	11,605	17,000	15,000
410	Contracted Services	70,904	119,976	190,415	186,000	203,000
431	Mileage/Travel	42	205	115	700	500
432	Professional Meetings	3,606	2,268	2,105	6,446	8,000
441/449	Telephones/Cellular phones	47,618	67,171	62,633	59,000	59,000
443	Postage	16,222	14,182	16,211	24,000	20,000
512	Supplies	23,439	19,333	27,856	22,400	47,100
640	New Equipment	-	-	-	2,000	1,800
740	Replacement Equipment	17,301	5,124	-	2,400	4,900
Total Administrative Principals and Offices - 2420		<u>\$3,066,733</u>	<u>\$3,316,088</u>	<u>\$3,359,834</u>	<u>\$3,444,446</u>	<u>\$3,545,800</u>
TOTAL ADMINISTRATION - 2400's		<u>\$3,683,022</u>	<u>\$4,010,030</u>	<u>\$4,090,552</u>	<u>\$4,178,046</u>	<u>\$4,298,700</u>

Fiscal Services - 2500

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

Object	Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
141	Salaries	\$ 344,652	\$ 349,856	\$ 365,392	\$ 365,000	\$ 377,000
221	Retirement	72,310	71,871	75,898	76,000	78,500
250-259	Insurance Benefits	90,055	100,430	109,521	106,000	116,000
260	Worker's Compensation	2,780	2,771	1,955	2,500	2,500
410/418	Contracted Services/Audit/Fixed Assets	57,634	77,811	62,665	80,000	80,000
433/434	Mileage/Travel	1,251	2,501	2,669	1,500	1,800
441	Telephones	5,918	8,029	7,691	7,200	7,200
510	Office Supplies	7,898	7,531	7,177	8,000	8,000
640	New Equipment	1,013	-	-	5,000	5,000
740	Replacement Equipment	-	-	-	-	-
844	County Bd of Ed (SF3 offset)	200,130	199,858	187,807	220,000	220,000
845	Auditor and Treasurer Fee	680,451	674,021	620,407	700,000	700,000
853	Fiscal Services Bond	-	-	-	-	-
Total Fiscal Services - 2500		<u>\$1,464,091</u>	<u>\$1,494,679</u>	<u>\$1,441,182</u>	<u>\$1,571,200</u>	<u>\$1,596,000</u>

Operations and Maintenance - 2700

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

Object	Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
BOARD ACCOUNTS:						
141	Salaries	\$ 2,131,465	\$ 2,143,671	\$ 2,172,849	\$ 2,200,000	\$ 2,232,000
221	Retirement	350,806	362,418	361,046	375,000	382,000
250-259	Insurance Benefits	585,177	613,403	668,339	688,000	709,000
260	Worker's Compensation	41,063	46,836	38,411	40,000	40,000
282	Unemployment Comp.	-	-	17,124	15,000	15,000
424	Property Insurance	106,630	77,056	60,231	130,000	120,000
426	Lease of FHS Addition (through 2014)	368,307	368,307	368,307	368,307	368,307
441/449	Telephone/Cellular phones	16,835	23,404	21,413	21,000	21,000
451	Electricity	495,398	526,302	543,580	525,000	551,000
452	Water and Sewage	102,661	117,575	125,190	130,000	135,000
453	Fuel - Natural Gas	408,495	620,582	370,916	670,000	540,000
853/890	Bond/District Safety Program	10,291	575	711	30,400	30,400
Sub-Total Board Accounts		<u>4,617,126</u>	<u>4,900,129</u>	<u>4,748,117</u>	<u>5,192,707</u>	<u>5,143,707</u>
OPERATION ACCOUNTS:						
410	Maintenance & District Project Contracts	425,867	224,625	170,964	140,000	145,000
415	Maintenance Contracted Employee thru ES	30,590	81,912	67,952	75,000	80,000
420	Laundry/Mats	20,376	22,234	22,600	25,000	23,000
422	Trash	35,703	35,616	37,630	38,000	38,000
423	Building/Equipment Repair	5,597	14,464	4,566	30,000	33,000
425	Rentals	10,803	20,027	19,885	20,000	20,000
426	Lease of part of TLB Building	-	94,242	95,712	88,400	112,000
431	Mileage	4,736	5,437	5,518	5,000	5,000
434	Professional Meetings	899	911	944	1,300	1,300
510	FHS Security & Parking Supplies	-	-	-	-	1,643
511	Office Supplies	2,844	2,815	2,359	4,000	2,357
570	Custodial Supplies	104,143	98,615	104,212	90,000	94,000
571	Grounds Supplies	75,017	61,740	58,662	65,000	68,000
572	Building Supplies	169,711	168,175	165,377	170,000	178,000
573	Equipment Supplies	3,220	7,489	5,807	5,000	5,000
580	Vehicle Supplies/Fuel	81,631	55,957	78,159	50,000	65,000
620	District Building Projects	534,897	442,060	70,007	225,000	150,000
640	New Equipment	44,486	63,518	24,157	30,000	30,000
740	Replacement Equipment (from flood)	1,660	(1,660)	-	-	-
Sub-Total Operation Accounts		<u>1,552,180</u>	<u>1,398,174</u>	<u>934,511</u>	<u>1,061,700</u>	<u>1,051,300</u>
Total Operations and Maintenance - 2700		<u>\$ 6,169,306</u>	<u>\$ 6,298,303</u>	<u>\$ 5,682,628</u>	<u>\$ 6,254,407</u>	<u>\$ 6,195,007</u>

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	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
141	Salaries	\$ 884,489	\$ 1,000,652	\$ 1,063,126	\$ 1,038,048	\$ 1,070,000
221	Retirement	149,142	162,463	170,426	175,000	180,000
250-259	Insurance Benefits	251,772	254,125	280,968	289,000	307,000
260	Worker's Compensation	10,629	7,940	6,923	8,000	8,000
410	Contract Services	81,638	105,688	89,998	88,000	90,000
413	Medical Inspections	5,067	12,516	12,523	10,000	12,000
423	Repairs to Buses	307	(581)	266	25,000	25,000
424	Insurance	39,070	32,647	32,656	42,000	38,000
425	Lease Payment/Rental of Vans	-	-	-	-	-
431	Mileage	-	-	-	500	500
439	Professional Meetings	1,795	3,247	4,273	2,500	2,700
440	Van Certifications/License Renewal	340	1,642	4,209	1,500	2,000
441/449	Telephones/Cellular phones	5,260	5,011	4,038	5,000	5,000
481	Contract Transportation	6,375	10,976	8,381	8,000	8,000
511/581	Materials for Buses	130,117	180,749	128,158	150,000	150,000
582/583	Fuel/Tires	235,235	195,441	190,758	230,000	230,000
640	Capital Outlay (Van or Bus Replacement)	2,790	70,089	2,628	-	-
760 (9194)	Bus Replacement	292,672	34,167	-	63,000	65,000
890	Bus Driver Abstract	687	-	-	1,000	1,000
Total Transportation - 2800		<u>\$2,097,386</u>	<u>\$2,076,773</u>	<u>\$1,999,332</u>	<u>\$2,136,548</u>	<u>\$2,194,200</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	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
141	Salaries (Partial State Funds EMIS)	\$ 48,701	\$ 47,283	\$ 37,938	\$ 40,000	\$ 36,000
221	Retirement	7,623	7,263	5,148	5,700	5,800
250-259	Insurance Benefits	6,754	8,265	9,376	8,000	8,500
260	Worker's Compensation	770	872	555	600	600
410	Printing-Calendar & Brochures	10,035	9,824	1,295	17,500	17,500
417	Surveys (3 yr Board & Annual FHS/Alumni)	1,448	12,963	4,744	10,500	10,500
512	Supplies for Publications	694	4,105	841	3,500	3,500
640	Equipment	-	-	-	-	-
Total Informational Services - 2900		<u>\$ 76,025</u>	<u>\$ 90,574</u>	<u>\$ 59,898</u>	<u>\$ 85,800</u>	<u>\$ 82,400</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	2007/08	2008/09	2009/10	2009/10	2010/11
		Actual	Actual	Actual	Budget	Budget
113	Supplemental Salaries	\$ 85,907	\$ 94,573	\$ 97,046	\$ 99,000	\$ 102,000
211/221	Retirement	11,990	13,013	13,443	14,000	14,500
240-259	Insurance Benefits	8,445	1,613	3,365	10,000	5,000
260	Worker's Compensation	675	531	527	600	600
640	Equipment (part of FY08 sousaphones)	10,000	-	-	-	-
891	Student Activity Payments	43,805	38,659	31,690	50,000	36,500
Total Academic and Subject Oriented - 4100		\$ 160,822	\$ 148,389	\$ 146,072	\$ 173,600	\$ 158,600

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	2007/08	2008/09	2009/10	2009/10	2010/11
		Actual	Actual	Actual	Budget	Budget
113	Supplemental Salaries	\$ 466,803	\$ 531,519	\$ -	\$ -	\$ -
211/221	Retirement	75,701	87,592	-	-	-
240-259	Insurance Benefits	23,027	20,530	-	-	-
260	Worker's Compensation	4,497	3,422	-	-	-
282	Unemployment	-	-	-	-	-
410/441	Contracted Services/Telephone	8,871	6,882	-	-	-
Total Sports Oriented Activities - 4500		\$ 578,899	\$ 649,946	\$ -	\$ -	\$ -

*Estimated budget for function 4500 of \$635,000 will be paid from federal fiscal stabilization funds (fund 532) in 2009/10 and again in 2010/11

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	2007/08	2008/09	2009/10	2009/10	2010/11
		Actual	Actual	Actual	Budget	Budget
113	Supplemental Salaries	\$ 52,668	\$ 59,155	\$ 59,666	\$ 61,000	\$ 63,000
211/221	Retirement	7,036	8,206	8,072	8,500	8,000
240-259	Insurance Benefits	4,763	917	722	2,000	2,000
260	Worker's Compensation	411	312	331	400	400
410/441	Contracted Services/Telephone	4,084	5,735	5,493	5,000	7,000
853	Miscellaneous Objects	-	-	-	-	-
Total School and Public Activities - 4600		\$ 68,962	\$ 74,325	\$ 74,284	\$ 76,900	\$ 80,400

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	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
423	Fee	\$ 31,499	\$ 24,404	\$ (18,687)	\$ 25,000	\$ 25,000
Total Site and Architect - 5300		<u>\$ 31,499</u>	<u>\$ 24,404</u>	<u>\$ (18,687)</u>	<u>\$ 25,000</u>	<u>\$ 25,000</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. 4.297% debt due through Nov 2010 was paid off early in 2008.

Object	Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
814	HB264 Loan Principal through Nov. 2010	\$ 584,206	\$ -	\$ -	\$ -	\$ -
824	HB264 Loan Interest at 4.297%	23,620	-	-	-	-
Total Debt Service - 6100		<u>\$ 607,827</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

Object	Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
910	Transfers (Press Box 007-9130)	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers (PI 003-9031)	590,000	-	-	-	-
	Transfers (EMIS 432-9004)	75,000	75,000	75,000	75,000	75,000
	Transfers (Misc)	-	-	1,182	-	5,000
	<i>Sub-Total Transfers</i>	<u>665,000</u>	<u>75,000</u>	<u>76,182</u>	<u>75,000</u>	<u>80,000</u>
920	Advances (PI 003-9031 or 9030)	-	-	-	90,000	90,000
	Advances (Donnell Field 007-9080)	-	-	-	-	-
	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)	106,706	41,840	-	150,000	150,000
	<i>Sub-Total Advances</i>	<u>2,156,706</u>	<u>121,840</u>	<u>-</u>	<u>290,000</u>	<u>290,000</u>
930	Refund of Prior Year Receipt	800	-	-	2,500	2,500
Total Transfers, Advances & Refund - 7000		<u>\$ 2,822,506</u>	<u>\$ 196,840</u>	<u>\$ 76,182</u>	<u>\$ 367,500</u>	<u>\$ 372,500</u>
GRAND TOTAL GENERAL FUND		<u>\$ 55,848,488</u>	<u>\$ 55,100,711</u>	<u>\$ 54,267,290</u>	<u>\$ 55,818,657</u>	<u>\$ 56,489,572</u>

GENERAL FUND APPROPRIATIONS BY FUNCTION

Function	Description	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget
1100	Instruction	\$ 22,164,395	\$ 22,818,290	\$ 23,020,322	\$ 22,826,557	\$ 23,137,700
1200	Special Instruction	5,713,954	6,012,633	5,709,537	5,896,800	5,964,435
1300	Vocational Instruction	2,642,995	2,806,824	2,692,095	2,807,700	2,713,000
1900	Other Instruction	2,237,544	2,763,480	3,294,537	3,240,200	3,565,000
2100	Support Services - Pupil	2,367,148	2,507,051	2,637,848	2,703,500	2,687,300
2200	Support Services - Instructional	2,783,426	3,034,863	3,196,414	3,269,400	3,247,330
2300	Board of Education	178,682	93,305	165,093	205,500	172,000
2400	Administration	3,683,022	4,010,030	4,090,552	4,178,046	4,298,700
2500	Fiscal Services	1,464,091	1,494,679	1,441,182	1,571,200	1,596,000
2700	Operation and Maintenance	6,169,306	6,298,303	5,682,628	6,254,407	6,195,007
2800	Transportation	2,097,386	2,076,773	1,999,332	2,136,548	2,194,200
2900	Informational Services	76,025	90,574	59,898	85,800	82,400
4100	Extra-Curr. Act.-Academic & Subject	160,822	148,389	146,072	173,600	158,600
4500	Extra-Curr. Act.-Sports Oriented	578,899	649,946	-	-	-
4600	Extra-Curr. Act.-School & Public	68,962	74,325	74,284	76,900	80,400
5300	Architect Services	31,499	24,404	(18,687)	25,000	25,000
6100	Debt Service	607,827	-	-	-	-
7200	Transfers	665,000	75,000	76,182	75,000	80,000
7400	Advances	2,156,706	121,840	-	290,000	290,000
7500	Refund of Prior Year	800	-	-	2,500	2,500
Total Appropriations		<u>\$ 55,848,488</u>	<u>\$ 55,100,711</u>	<u>\$ 54,267,290</u>	<u>\$ 55,818,657</u>	<u>\$ 56,489,572</u>

LOCAL, STATE AND FEDERAL APPROPRIATIONS BY FUND

	2007/08	2008/09	2009/10	2009/10	2010/11
	Actual	Actual	Actual	Budget	Budget
LOCAL FUNDS:					
002 Bond Retirement (4 funds)	\$ 108,061	\$ 108,061	\$ 1,048,005	\$ 1,048,005	\$ 3,838,412
003 Permanent Improvement	1,692,553	2,327,272	2,408,213	2,476,750	2,970,021
004 Local Share of OSFC Project 2010 Bonds	-	-	39,875,103	39,982,281	982,000
006 Food Service	1,758,883	1,856,601	1,954,445	2,100,000	2,100,000
007* Special Trusts (Special Revenue/Donnell St)	1,167,791	445,970	191,528	393,000	393,000
007* Special Trusts (Private Purpose/Scholarship)	13,450	12,715	7,790	45,000	45,000
008 Endowments (3 funds)	5,500	24,500	5,000	30,000	30,000
009 Uniform School Supplies (56 funds)	312,119	356,829	308,027	350,000	360,000
010 OSFC Approved Costs \$57,532,766	N/A	N/A	1,100,440	1,910,000	4,935,000
011 Consumer Rotary - Millstream (9 funds)	51,298	61,058	55,313	70,000	70,000
014 Internal Svcs Rotary - Millstream & Flood	2,968,626	3,018,430	1,474,750	1,560,000	1,250,000
018 Principal (14 funds)	88,563	80,698	118,294	100,000	100,000
019 Other Grants (15 funds)	145,740	81,641	63,300	75,000	75,000
020 FABSS	149,261	157,690	157,553	175,000	170,000
024 Self -Insurance	6,535,667	8,205,339	7,729,930	8,850,000	8,500,000
034 New Building Maintenance Fund	N/A	N/A	-	-	-
200 Student Managed Activity (64 funds)	162,926	164,286	138,393	211,500	215,000
300 District Managed Activity (47 funds)	490,223	532,446	525,765	765,000	665,000
<i>Sub-total 002-300</i>	<u>15,650,662</u>	<u>17,433,538</u>	<u>57,161,849</u>	<u>60,141,536</u>	<u>26,698,433</u>
STATE FUNDS:					
401 Auxiliary Service	346,952	387,188	307,067	350,000	350,000
416 Teacher Development	1,394	-	-	-	-
432 Management Information System	88,976	89,631	93,852	95,000	99,000
440 Entry Year	24,055	15,293	872	10,000	5,000
450 Etech (formerly known as School Net)	-	-	-	-	-
451 OneNet Network Connectivity Subsidy	45,000	45,000	34,295	30,000	30,000
452 School Net Professional Development	798	4,162	1,131	5,000	1,000
459 Ohio Reads (12 grants)	19,762	202,421	79,892	56,825	18,000
461 Tech Prep Grant	-	-	-	-	-
494 Poverty Aid	39,438	37,177	10,843	36,000	-
499 Miscellaneous State (3 grants)	191,519	242,441	36,532	125,000	125,000
FEDERAL FUNDS:					
516 Idea-B Special Ed	1,667,714	1,415,601	2,053,347	2,567,000	2,724,000
524 Perkins	264,484	256,495	198,848	205,000	201,035
532 Education Stabilization Fund	N/A	N/A	1,122,641	1,130,000	1,236,500
533 Title II-D Tech (within 599 before FY10)	N/A	N/A	8,658	12,000	108,110
536 Title I Schl Imprvmt Subsidy A	N/A	N/A	185,289	199,397	11,000
537 Title I Schl Imprvmt Sub G	N/A	N/A	-	120,000	120,000
551 Title III-LEP/Immigrant	26,112	18,914	20,657	20,700	19,400
572 Title I	949,697	981,839	1,093,834	1,402,000	1,641,510
573 Title V Innovative	10,784	12,865	-	15,000	-
584 Title VI-A Safe & Drug-Free	28,337	20,006	18,348	19,000	463
587 IDEA-Early Childhood Special Ed	26,371	24,951	61,660	63,300	21,000
588 Telecommunication (E-Rate)	5,400	-	-	-	-
590 Title II-A Teacher & Principal	234,617	308,948	323,047	330,000	274,900
599 Miscellaneous Federal	577	4,952	9,599	29,000	29,000
<i>Sub-total 401-599</i>	<u>3,971,986</u>	<u>4,067,885</u>	<u>5,660,412</u>	<u>6,820,222</u>	<u>7,014,918</u>
Total Local, State and Federal Funds	<u>\$19,622,648</u>	<u>\$21,501,423</u>	<u>\$ 62,822,261</u>	<u>\$ 66,961,758</u>	<u>\$ 33,713,350</u>
GRAND TOTAL ALL FUNDS	<u>\$75,471,136</u>	<u>\$76,602,134</u>	<u>\$117,089,551</u>	<u>\$122,780,415</u>	<u>\$ 90,202,922</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)

	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget	
Balance July 1	\$ 411,456	\$ 444,541	\$ 427,549	\$ 427,549	\$ 98,258	Balance July 1
Transfers In	590,000	-	-	-	-	Transfers In
Interest	28,355	14,655	9,414	-	-	Interest
Miscellaneous	5,000	-	152,500	152,500	250,000	Miscellaneous
Total Revenue	623,355	14,655	161,914	152,500	250,000	Total Revenue
Total Balance + Revenue	1,034,811	459,196	589,463	580,049	348,258	Total Balance + Revenue
Architecture & Engineering	100,374	-	-	-	-	Architecture & Engineering
Building Improvements	449,918	31,647	-	105,049	250,000	Building Improvements
Land	-	-	486,854	475,000	-	Land
Technology	-	-	-	-	-	Technology
Other Improvements	-	-	-	-	-	Other Improvements
Miscellaneous	39,978	-	4,351	-	-	Miscellaneous
Equipment	-	-	-	-	-	Equipment
Total Expenditures	590,270	31,647	491,206	580,049	250,000	Total Expenditures
Ending Cash Balance	\$ 444,541	\$ 427,549	\$ 98,258	\$ 0	\$ 98,258	Ending Cash Balance
Encumbrances	\$ 468,295	\$ 6,194	\$ -	\$ -	\$ -	Encumbrances

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

	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget	
Balance July 1	\$ 199,950	\$ 1,316,989	\$ 1,052,366	\$ 1,052,366	\$ 1,099,343	Balance July 1
Property Taxes	2,167,295	1,992,355	1,918,967	1,912,039	1,925,854	Property Taxes
Interest	36,629	35,871	39,004	20,000	20,000	Interest
Total Revenue	2,203,924	2,028,226	1,957,972	1,932,039	1,945,854	Total Revenue
Total Balance + Revenue	2,403,874	3,345,215	3,010,338	2,984,405	3,045,197	Total Balance + Revenue
Athletics	9,865	26,714	13,781	13,781	15,000	Athletics
Building Improvements	592,463	917,813	724,862	1,250,000	1,250,000	Building Improvements
Other Improvements	90,393	260,201	61,031	150,000	150,000	Other Improvements
Buses	-	473,630	-	220,000	105,000	Buses
Music	31,236	29,111	14,366	16,250	25,000	Music
Technology	360,578	437,687	441,904	475,000	475,000	Technology
Textbooks	-	-	-	100,000	25,000	Textbooks
Transfer to 034 OSFC maintenance	N/A	N/A	394,348	-	414,021	Transfer to 034 OSFC maintenance
Miscellaneous	2,350	147,692	260,703	251,719	250,000	Miscellaneous
Total Expenditures	1,086,885	2,292,849	1,910,995	2,476,750	2,709,021	Total Expenditures
Ending Cash Balance	\$ 1,316,989	\$ 1,052,366	\$ 1,099,343	\$ 507,655	\$ 336,176	Ending Cash Balance
Encumbrances	\$ 179,269	\$ 364,319	\$ 443,783	\$ 250,000	\$ 300,000	Encumbrances

Central Auditorium Maintenance (003-9039)

	2007/08 Actual	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Budget	
Balance July 1	\$ 12,818	\$ 9,437	\$ 18,517	\$ 18,517	\$ 18,221	Balance July 1
Rental Income	11,332	11,294	5,145	9,750	4,800	Rental Income
Interest	684	562	572	250	200	Interest
Total Revenue	12,016	11,857	5,717	10,000	5,000	Total Revenue
Total Balance + Revenue	24,834	21,294	24,234	28,517	23,221	Total Balance + Revenue
Equipment/Renovations	14,185	2,452	4,843	3,000	3,000	Equipment/Renovations
Miscellaneous	1,212	325	1,170	8,000	8,000	Miscellaneous
Total Expenditures	15,397	2,777	6,013	11,000	11,000	Total Expenditures
Ending Cash Balance	\$ 9,437	\$ 18,517	\$ 18,221	\$ 17,517	\$ 12,221	Ending Cash Balance
Encumbrances	\$ 48,276	\$ 9,986	\$ 1,987	\$ 300	\$ 2,000	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		Inside	Indefinite			5.3
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	11/4/2008	Replacement	5 Years	2009-2013	2010-2014	5.90
General Fund	Operations	5/8/2007	Replacement	5 Years	2007-2011	2008-2012	4.90
Permanent Imp	Perm Imp	5/2/2006	Perm. Imp.	Indefinite			2.50
		11/3/2009	Bond	28 Years	2009-2036	2010-2037	4.30
Totals							65.05

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			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
					\$311,475.01

Statement of Fund Activity
(For Fiscal Year Commencing July 1st, 2010)
Schedule 3

	Unencumbered Balance 7/1/10	Total Estimated Receipts		Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
		Taxes	Other Sources			
EXHIBIT I - GENERAL FUND						
General Fund	9,685,740	27,190,042	27,869,490	64,745,272	56,489,572	\$ 8,255,700
TOTAL GENERAL FUND	9,685,740	27,190,042	27,869,490	64,745,272	56,489,572	8,255,700
EXHIBIT II - DEBT SERVICE FUNDS						
002-9123 OSFC 2010A & 2010B Bond Debt	844,729	2,766,165	760,834	4,371,728	3,738,098	633,631
002-9091 BR-Asbestos Loan DM0090	-	8,167	-	8,167	8,167	-
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	844,729	2,866,480	760,834	4,472,043	3,838,412	633,631
EXHIBIT III - SPECIAL REVENUE FUNDS						
007 Special Trust (District Programs)	398,128.29	-	250,000	648,128	393,000	255,128
018 Principal	48,573.79	-	80,000	128,574	100,000	28,574
019 Other Grants	22,348.76	-	60,000	82,349	75,000	7,349
034 New Building Maintenance Fund	419,146.17	-	414,021	833,167	-	833,167
300 District Managed Activity	340,341.25	-	625,000	965,341	665,000	300,341
401 Auxiliary Services	38,732.65	-	350,000	388,733	350,000	38,733
416 Teacher Development	-	-	-	-	-	-
432 Management Information System	36,238.90	-	86,000	122,239	99,000	23,239
440 Entry Year	-	-	5,000	5,000	5,000	-
451 OneNet Network	-	-	30,000	30,000	30,000	-
452 School Net Professional	-	-	9,000	9,000	1,000	8,000
459 Ohio Reads	-	-	18,000	18,000	18,000	-
461 Tech Prep	3.94	-	-	4	-	4
494 DPIA	-	-	-	-	-	-
499 Miscellaneous State	16,009.72	-	120,000	136,010	125,000	11,010
516 Part B-IDEA Special Education	57,513.52	-	2,975,000	3,032,514	2,724,000	308,514
524 Perkins Vocational Education	10.00	-	201,035	201,045	201,035	10
532 Education Stabilization Fund	-	-	1,236,500	1,236,500	1,236,500	-
533 Title II-D Technology Stimulus	768.14	-	113,700	114,468	108,110	6,358
536 Title I Schl Imprvmt Subsidy A	5,523.99	-	5,500	11,024	11,000	24
537 Title I Schl Imp Sub G (w/in 572 in FY09)	-	-	120,000	120,000	120,000	-
551 Title III-LEP/immigrant	-	-	19,400	19,400	19,400	-
572 Title I Targeted Assistance/District-wide	178.71	-	1,641,500	1,641,679	1,641,510	169
573 Title V Innovative Programs	-	-	-	-	-	-
584 Title IV-A Safe & Drug Free Schools (SC	231.30	-	232	463	463	1
587 IDEA Early Childhood Spec Ed	1,815.02	-	21,000	22,815	21,000	1,815
590 Title II-A Improving Teacher Quality	-	-	278,000	278,000	274,900	3,100
599 Title II-D Technology/Misc Federal	-	-	29,000	29,000	29,000	-
TOTAL SPECIAL REVENUE FUNDS	1,385,564	-	8,687,888	10,073,452	8,247,918	1,825,535
CAPITAL PROJECTS FUNDS						
003 Permanent Improvement Funds	770,051	1,925,854	275,000	2,970,905	2,970,021	884
004 Local Share of OSFC Project 2010 Bond:	14,774,045	-	10,000	14,784,045	982,000	13,802,045
010 OSFC Approved Costs \$56,423,417	39,195,769	-	40,000	39,235,769	4,935,000	34,300,769
450 SchoolNet	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS	54,739,865	1,925,854	325,000	56,990,719	8,887,021	48,103,698
ENTERPRISE FUNDS						
006 Food Service	234,460	-	2,100,000	2,334,460	2,100,000	234,460
009 Uniform School Supplies	234,699	-	300,000	534,699	360,000	174,699
011 Consumer Rotary - Millstream	42,997	-	60,000	102,997	70,000	32,997
020 FABSS	21,487	-	180,000	201,487	170,000	31,487
TOTAL ENTERPRISE FUNDS	533,643	-	2,640,000	3,173,643	2,700,000	473,643
INTERNAL SERVICE FUNDS						
014 Internal Services Rotary	153,794	-	1,100,000	1,253,794	1,250,000	3,794
024 Self-Insurance	1,605,199	-	8,600,000	10,205,199	8,500,000	1,705,199
TOTAL INTERNAL SERVICE FUNDS	1,758,993	-	9,700,000	11,458,993	9,750,000	1,708,993
AGENCY FUNDS						
200 Student Managed Activity	124,432	-	210,000	334,432	215,000	119,432
TOTAL AGENCY FUNDS	124,432	-	210,000	334,432	215,000	119,432
PRIVATE-PURPOSE TRUST FUND						
007 Special Trusts	54,261	-	24,000	78,261	45,000	33,261
008 Endowments*	61,311	-	30,000	91,311	30,000	61,311
TOTAL PRIVATE-PURPOSE TRUST FUNDS	115,572	-	54,000	169,572	75,000	94,572
TOTAL ALL FUNDS	69,188,539	31,982,375	50,247,212	151,418,126	\$ 90,202,922	\$ 61,215,204

*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 2008	Fiscal Year 2009	Fiscal Year 2010		Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
Revenues									
1.010 General Property Tax (Real Estate)	\$23,568,140	\$23,720,151	\$23,720,558	0.3%	\$24,305,462	\$24,670,044	\$23,041,070	\$21,417,647	\$19,419,819
1.020 Tangible Personal Property Tax	3,577,151	1,434,237	227,729	-72.0%	41,825	30,000	25,000	20,000	15,000
1.030 Income Tax									
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	18,148,690	18,977,627	17,809,352	-0.8%	17,453,165	14,017,249	14,017,249	14,017,249	14,017,249
1.040 Restricted Grants-in-Aid (3200's)	360,076	409,584	323,326	-3.7%	311,351	311,351	311,351	311,351	311,351
1.045 Restricted Federal Grants-in-Aid - SFSF			1,122,641		1,236,500				
1.050 Property Tax Allocation (3130)	6,195,756	7,954,982	9,341,681	22.9%	9,802,429	9,802,429	9,802,429	7,688,825	6,449,219
1.060 All Other Revenues	2,858,761	3,446,738	3,087,995	5.1%	3,141,000	3,106,000	3,161,000	3,216,000	3,181,000
1.070 Total Revenues	54,708,574	55,943,319	55,633,282	0.9%	56,291,732	51,937,072	50,358,098	46,671,072	43,393,637
Other Financing Sources									
2.040 Operating Transfers-In			1,802						
2.050 Advances-In	474,336	1,806,706	121,840	93.8%		290,000	290,000	290,000	290,000
2.060 All Other Financing Sources	4,371	4,743	53,321	516.4%	4,300	4,300	4,300	4,300	4,300
2.070 Total Other Financing Sources	478,707	1,811,449	176,963	94.1%	4,300	294,300	294,300	294,300	294,300
2.080 Total Revenues and Other Financing Sources	55,187,281	57,754,768	55,810,245	0.6%	56,296,032	52,231,372	50,652,398	46,965,372	43,687,937
Expenditures									
3.010 Personnel Services	30,581,276	31,485,868	31,729,494	1.9%	32,019,338	32,516,930	32,818,133	32,893,351	33,288,071
3.020 Employees' Retirement/Insurance Benefits	11,144,480	12,183,962	12,381,884	5.5%	13,002,679	14,095,152	14,959,966	15,608,765	16,628,285
3.030 Purchased Services	6,401,742	7,409,372	7,653,433	9.5%	8,016,105	8,416,910	8,837,755	9,162,403	9,620,523
3.040 Supplies and Materials	1,977,217	1,906,263	2,176,103	5.3%	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
3.050 Capital Outlay	1,310,767	988,458	427,721	-40.7%	405,000	405,000	405,000	405,000	405,000
3.060 Intergovernmental									
Debt Service:									
4.010 Principal-All (Historical Only)									
4.020 Principal-Notes	108,062	108,062	108,062	0.0%	100,314	72,402	30,698		
4.050 Principal-HB 264 Loans	584,207								
4.060 Interest and Fiscal Charges	23,621								
4.300 Other Objects	1,042,109	967,125	955,956	-4.2%	1,020,000	1,030,000	1,040,000	1,050,000	1,050,000
4.500 Total Expenditures	53,173,481	55,049,110	55,432,653	2.1%	56,463,436	58,436,394	59,991,552	61,019,518	62,891,879
Other Financing Uses									
5.010 Operating Transfers-Out	665,000	75,000	76,182	-43.6%	80,000	75,000	75,000	75,000	75,000
5.020 Advances-Out	2,156,706	121,840		-97.2%	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	2,822,506	196,840	76,182	-77.2%	372,500	367,500	367,500	367,500	367,500
5.050 Total Expenditures and Other Financing Uses	55,995,987	55,245,950	55,508,835	-0.4%	56,835,936	58,803,894	60,359,052	61,387,018	63,259,379
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	808,706	2,508,818	301,410	-249.1%	539,904	6,572,522	9,706,654	14,421,647	19,571,442
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	8,647,437	7,838,731	10,347,549	11.3%	10,648,959	10,109,055	3,536,533	6,170,120	20,591,767
7.020 Cash Balance June 30	7,838,731	10,347,549	10,648,959	17.5%	10,109,055	3,536,533	6,170,120	20,591,767	40,163,209
8.010 Estimated Encumbrances June 30	1,664,959	1,576,444	984,615	-21.4%	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Reservation of Fund Balance									
9.010 Textbooks and Instructional Materials									
9.020 Capital Improvements									
9.030 Budget Reserve									
9.070 Bus Purchases					63,923				
9.080 Subtotal					63,923				
10.010 Fund Balance June 30 for Certification of Appropriations	6,173,772	8,771,105	9,664,344	26.1%	8,545,132	2,036,533	7,670,120	22,091,767	41,663,209
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal							1,999,025	3,998,049	6,377,112
11.020 Property Tax - Renewal or Replacement									
11.300 Cumulative Balance of Replacement/Renewal Levies							1,999,025	5,997,074	12,374,186
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	6,173,772	8,771,105	9,664,344	26.1%	8,545,132	2,036,533	5,671,096	16,094,693	29,289,023
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	6,173,772	8,771,105	9,664,344	26.1%	8,545,132	2,036,533	5,671,096	16,094,693	29,289,023
ADM Forecasts									
20.010 Kindergarten - October Count			440		435	430	425	420	420
20.015 Grades 1-12 - October Count			5550		5500	5450	5400	5350	5350
State Fiscal Stabilization Funds included within lines 3.01 through 3.05 above									
21.010 Personnel Services SFSF			792,738		815,000				
21.020 Employees Retirement/Insurance Benefits SFSF			245,442		265,000				
21.030 Purchased Services SFSF			84,461		156,500				
21.040 Supplies and Materials SFSF									
21.050 Capital Outlay SFSF									
21.060 Total Expenditures - SFSF			1,122,641		1,236,500				

RATIOS & ANALYSIS

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
True Days Cash NO Renewals= line 10.010 / (line 5.050 / 365 days)	40 days	58 days	64 days	55 days	13 days	-46 days -131 days -240 days
True Days Cash w/RENEWALS= line 15.010 / (line 5.050 / 365 days)	40 days	58 days	64 days	55 days	13 days	-34 days -96 days -169 days
Target 15.010 balance to equal 40 days cash	6,136,547	6,054,351	6,083,160	6,228,596	6,444,262	6,614,691
Amount over (short) of goal of 40 days true cash	37,225	2,716,754	3,581,184	2,316,536	(4,407,729)	(12,285,786)
Salary & Benefit Costs / Total Costs (Target Range <= 80-83%)	74.52%	79.05%	79.47%	79.21%	79.16%	79.01%
Salary & Benefit Costs / Total Rev. (Target Range <= 80-83%)	75.61%	75.61%	79.04%	79.97%	89.24%	90.74%
Salary & Benefit Costs / Total Rev. + Unresrvd Bal (Target<=75%)	68.00%	65.64%	67.37%	69.43%	85.89%	101.70%
						139.10%
						240.26%

See accompanying summary of significant forecast assumptions and accounting policies

PRINTED: 23-Sep-10

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: 27-Sep-10

FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – September 27, 2010

REVENUES:

1.010-1.020 Property Tax - Property tax revenues are based on historical growth patterns, including scheduled updates and reappraisals. District voters passed a 5-year 5.9 mill replacement levy in November 2008 (TY2009-2013) with collection starting calendar year 2010 and ending calendar year 2014. 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 2/24/10 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 few 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 was phased out in a four year period where the District now receives \$0.

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. FY13 & FY15). 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 see a 2% reduction in FY11. A 25% reduction is forecast in FY12 after adding lines 1.035 and 1.045 based on the economy and info from state legislators predicting an overall 22.7-30.1% reduction in state funding, including the sunset of the SFSF (line 1.045).

1.045 State Fiscal Stabilization Fund (SFSF) - The 2009 American Reinvestment & Recovery Act included money to be distributed by the State. The State is using that money to help fill its gap in formula funding available to school districts. In Findlay's case it was \$1,122,641 in FY10, 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. The amount for FY11 is \$1,236,500 based on recent state funding reports. This funding goes away in FY12 where the Feds & State hope that the economy will bounce back by then so that the State can resume past levels of funding, but that does not seem likely.

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.

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. FY13 & FY15). 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 - FY2011-2015 anticipate lower investment income. However, FY2011 will net an additional 90K per year in rental fees from Millstream districts while another 90K per year is expected in FY2013 and the third phase will come in FY2014 for a total of 270K per year in rental fees from Millstream districts.

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 were moved to purchased services beginning in FY08 for the Renhill contract. FY10 includes reductions of 13 positions through a combination of attrition and RIFs, while FY11 includes reductions of 14.5 positions through attrition and 0.5 through RIF. FY12 reflects 5 fewer positions as the middle school transition begins. FY13 reflects 2 more transitional reductions and FY14 completes the personnel reductions from the new buildings with 8 fewer positions. 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 FY10 general fund health care costs of \$6.7 million (medical, prescription, dental and vision). The forecast assumes a net increase to the District's fiscal year 2010 health care costs of 9.1% in FY2011 based on August 2010 total renewal quote of \$8,106,336 from Anthem, 11.0% in FY12, 10.5% in FY13, 10.0% in FY14, and 9.5% in FY15. 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% in FY11 and 5% each year thereafter. General fund professional development will be reduced 20K in FY11 given that there is professional development money coming in from stimulus grants. Supplies reflect a 12.7% decrease in FY11 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). FY11 and beyond presume fewer general fund district projects than in the past. 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 6/30/10 are \$100,314 in 2011, \$72,402 in 2012, and \$30,698 in 2013 for a \$203,414 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 - \$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 2011-2015, 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 FY08 the District advanced \$2,050,000 to the 014-9140 flood fund in anticipation of FEMA and Ohio EMA reimbursements. No advances were made out in FY10.

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.

9.070 Bus Purchases - The District annually spends the allocations provided in these funds. While such subsidies used to be received every year, there is no expectation that such subsidies will be received in the future based on the current state budget. As of September 23, 2010, the District had \$63,923 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. The Board will review the possibility of combining it with the district's 5.9 mill levy into a 10-year or continuous conversion levy which school boards can do through calendar year 2014.

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 27, 2007, 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. FEMA eligible costs and reports are expected to be completed in 2010.

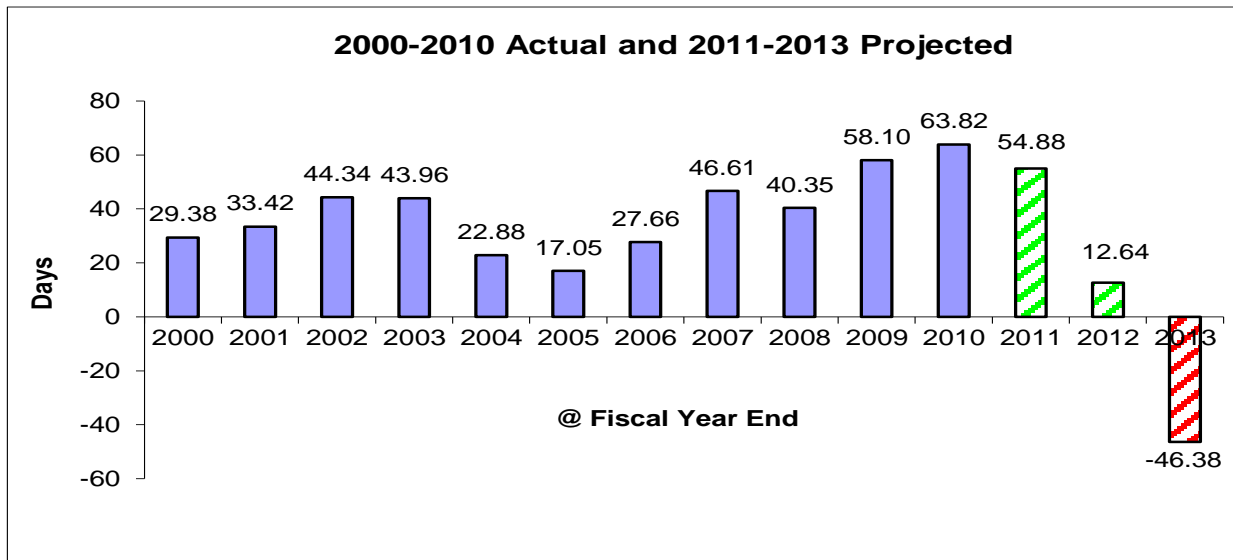
SB 345 SET-ASIDES

	Actual FY2007	Actual FY2008	Actual FY2009	Actual FY2010	Estimate FY2011	Estimate FY2012	Estimate FY2013
SB 345 (Effective 7/1/2001)							
Formula	\$ 5,283	\$ 5,403	\$ 5,565	\$ 5,732	\$ 5,769	\$ 5,754	\$ 5,754
3% of Formula - Base cost per pupil	158	162	167	172	173	173	173
Student population to be determined by ODE	6,121	6,090	6,007	6,040	5,950	5,900	5,850
Spending Requirements	\$ 970,139	\$ 987,071	\$ 1,002,795	\$ 1,038,662	\$ 1,029,750	\$ 1,018,442	\$ 1,009,811
Instructional Materials (OASBO List)							
Set-aside Cash Balance of July 1, XXXX	\$ (1,501,603)	\$ (3,574,647)	\$ (4,604,117)	\$ (6,197,850)	\$ (7,573,894)	\$ (7,744,144)	\$ (7,925,702)
Plus: Spending Requirements	970,139	987,071	1,002,795	1,038,662	1,029,750	1,018,442	1,009,811
Minus: Actual Expenditures/Budgeted Estimate	3,043,183	2,016,542	2,596,528	2,414,707	1,200,000	1,200,000	1,200,000
Set-aside Cash Balance of June 30, XXXX	\$ (3,574,647)	\$ (4,604,117)	\$ (6,197,850)	\$ (7,573,894)	\$ (7,744,144)	\$ (7,925,702)	\$ (8,115,891)
Capital Improvements (003 Funds not used above)							
Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Spending Requirements	970,139	987,071	1,002,795	1,038,662	1,029,750	1,018,442	1,009,811
Minus: Actual Expenditures/Budgeted Estimate	2,294,395	2,451,556	2,142,618	2,231,182	1,800,000	1,800,000	1,800,000
Set-aside Cash Balance of June 30, XXXX	\$ (1,324,256)	\$ (1,464,484)	\$ (1,139,823)	\$ (1,192,520)	\$ (770,250)	\$ (781,558)	\$ (790,189)
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:

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



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