

ACCOUNT COL				and-Program-Function-Object				DRAFT PRELIMINARY BUDGET, 2009-2010				
Budget ACCOUNT NUMBER				DESCRIPTION				Proposed Budget		FTEs		EXAMPLES
Line	F	P	F	O	REGULAR PROGRAMS - INSTRUCTION							
2510	11	110	100	101	Preschool/Kindergarten - Salaries of Teachers				1,777,846	25.00	Salaries for Grades K-12. Teacher and substitute salaries, stipends for instruction, lunch duty, non-supervisory team leaders, chaperones for educational events.	
2520	11	120	100	101	Grades 1-5 - Salaries of Teachers				11,373,299	153.30		
2530	11	130	100	101	Grades 6-8 - Salaries of Teachers				6,778,601	88.20		
2540	11	140	100	101	Grades 9-12 - Salaries of Teachers				10,203,674	130.00		
2623	11	150	100	320	REGULAR PROGRAMS - HOME INSTRUCTION Purchased Professional-Educational Services				175,000		Costs for regular home instruction Contracted services for home instruction	
2640	11	190	100	106	REGULAR PROGRAMS - UNDISTRIBUTED Other Salaries for Instruction						All other costs for Grades K-12 instruction Classroom teacher aides, classroom assistants, band camp, in-school suspension, summer school aides, substitutes for assessment, accompanist Contracted svcs for classroom, guest speakers, assembly speakers AP exams, computer services Communication costs, instructional equipment repair/maintenance related to classroom instruction, vendor printing, software licensing. Equipment rental for regular instructional use, musical instruments Itinerant teacher school to school travel All consumable classroom supplies, paper, pencils, workbooks reference materials, software and classroom equipment under \$2,000, such as desks, chairs, filing cabinets, computers. Texts and all related expenses such as binding, shipping/handling	
2650	11	190	100	320	Purchased Professional-Educational Services				372,164	7.00		
2670	11	190	100	500	Other Purchased Services (400-500)				1,512,745			
									3,000			
2680	11	190	100	610	General Supplies				962,891			
2690	11	190	100	640	Textbooks							
2710					TOTAL REGULAR PROGRAMS - INSTRUCTION				334,295	403.50		
									33,493,515			
2990	11	204	100	101	SPECIAL EDUCATION - INSTRUCTION Learning and/or Language Disabilities						Costs for students having special needs.	
3000	11	204	100	106	Salaries of Teachers				516,294	8.00	Teacher and substitute salaries, stipends for instruction, lunch duty,	
3040	11	204	100	610	Other Salaries for Instruction				1,483,154	43.00	Classroom teacher aides, classroom assistants.	
					General Supplies				2,968		All consumable classroom supplies, paper, pencils, workbooks reference materials, software and classroom equipment under \$2,000, such as desks, chairs, filing cabinets, computers.	
3050	11	204	100	640	Textbooks				5,662		Texts and all related expenses such as binding, shipping/handling	
3180	11	206	100	106	Visually Impaired Other Salaries for Instruction							
3190	11	206	100	320	Pur Prof Ed Svcs-Commission for Blind				69,934	2.00	Classroom teacher aides, classroom assistants.	
									0		Contracted svcs for classroom support	
3440	11	209	100	101	Behavioral Disabilities Salaries of Teachers							
3450	11	209	100	106	Other Salaries for Instruction				135,898	2.00	Teacher and substitute salaries, stipends for instruction, lunch duty,	
3490	11	209	100	610	General Supplies				68,058	2.00	Classroom teacher aides, classroom assistants.	
									6,825		All consumable classroom supplies, paper, pencils, workbooks reference materials, software and classroom equipment under \$2,000, such as desks, chairs, filing cabinets, computers.	
3500	11	209	100	640	Textbooks				0		Texts and all related expenses such as binding, shipping/handling	
3770	11	212	100	101	Multiple Disabilities Salaries of Teachers							
3780	11	212	100	106	Other Salaries for Instruction				188,141	3.20	Teacher and substitute salaries, stipends for instruction, lunch duty,	
3820	11	212	100	610	General Supplies				137,992	4.00	Classroom teacher aides, classroom assistants.	
									4,687		All consumable classroom supplies, paper, pencils, workbooks reference materials, software and classroom equipment under \$2,000, such as desks, chairs, filing cabinets, computers.	
3830	11	212	100	640	Textbooks				3,039		Texts and all related expenses such as binding, shipping/handling	

BOE/BOSE Workshop
March 25, 2009

3/16/2009

ACCOUNT COL										and Program-Function-Object										DRAFT PRELIMINAR - BUDGET, 2009-2010																			
BUDGET ACCOUNT NUMBER										DESCRIPTION										PROPOSED BUDGET																			
Line										F P F O										FTEs																			
										SCHOOL-SPONSORED COCURRICULAR ACTIVITIES										EXAMPLES																			
6030										11 401 100 100										Salaries										Stipends for clubs, class and band advisors, chaparones, musicals, chorus, etc.									
6040										11 401 100 500										Other Purchased Services (300-500 series)										Paid musicians for student performances, printing, prop construction, etc.									
																														costume/prop rental, lighting, royalty rights									
6080																														Publications, sheet music, uniforms, materials for sets and props									
																				396,021										0.00									
6090										11 402 100 100										Salaries										Costs for students participating in athletic activities.									
6100										11 402 100 500										Purchased Services (300-500 series)										Coaches, employee trainers, ticket takers, sellers, scorers, timekeepers, etc.									
6110										11 402 100 600										General Supplies and Materials										Contracted trainer, team doctor, police, officials, ticket takers, scorers									
																														Reconditioning supplies and equipment									
6120										11 402 100 800										Interscholastic Supplies and Materials										Uniforms, athletic and medical supplies									
6140																														14,186									
																														619,275									
																														1.00									

ACCOUNT COL. and Program-Function-Object										DRAFT PRELIMINARY BUDGET, 2009-2010	
Budget ACCOUNT NUMBER											
Line	F	P	F	O	DESCRIPTION		Proposed Budget	FTEs	EXAMPLES		
6860	11	000	222	300	Sal of Other Staff			3.00	Technology facilitators/Teacher trainer		
6870	11	000	222	500	Purchased Professional and Technical Services				Cable TV, software licensing		
					Other Purchased Services (400-500 series)		2,300		Communication costs for on-line reference services, repair and maintenance of instructional equipment related to library instruction		
6880	11	000	222	600	Supplies and Materials				Rental and lease of copiers, computers, AV equipment, library security		
6890	11	000	222	800	Other Objects		268,595		Reimbursement of required travel		
6900					TOTAL MEDIA & LIBRARY SERVICES		0		Software, subscriptions, books, periodicals, films, tapes, TV, binding, consumables		
							1,730,437	20.50	Membership dues and fees		
					INSTRUCTIONAL STAFF TRAINING				Activities that contribute to the professional or occupational growth and competence of instructional staff.		
7601	11	000	223	102	Salaries of Supervisors of Instruction				Directors, supervisors, Asst. Supts for Curriculum and Instruction(prorata share)		
7603	11	000	223	105	Salaries of Secretarial and Clerical		166,558	1.20	Secretary and clerical salaries, aides overtime and summer		
7605	11	000	223	320	Purchased Professional - Educational Services		2,205		Reimbursement to teaching staff for attendance at out-of-district workshops		
7607	11	000	223	500	Other Purchased Services (400-500 series)		0		Costs of professional development activities for teachers sponsored by district.		
7608	11	000	223	610	Supplies and Materials		0		Forms, office supplies, books and periodicals and other consumable items		
7609	11	000	223	800	Other Objects		27,000		Membership dues and fees		
7610					TOTAL INSTRUCTIONAL STAFF TRAINING		195,763	1.20			
GENERAL ADMINISTRATION											
6910	11	000	230	100	Salaries of Other Professional Staff		654,806	2.00	Activities concerned with establishing administering district policy.		
					Salaries of Secretarial and Clerical			5.00	Superintendent, community relations, assistant		
6920	11	000	230	331	Other Salaries			1.00	Secretaries, clerical, secretarial substitutes		
6921	11	000	230	332	Legal Services		230,000		Treasurer of School Monies, district-wide substitute caller, messenger		
6930	11	000	230	339	Purchased Professional Services		70,000		Contracted legal services		
							627,500		Contracted auditing services		
6950	11	000	230	530	Communications / Telephone		0		Architect, accountant, engineer, negotiator, policy consultant, bond paying agent, community relations firm		
6960	11	000	230	590	Other Purchased Services (400-500)		186,832		Postage, telephone		
							94,579		Legal ads, board errors and omissions, fidelity bonds, election services, student accident insurance		
6970	11	000	230	600	Supplies and Materials		36,476		Rental/lease purchase of general administrative equipment, computers, copiers		
6976	11	000	230	630	BOE In-House Training/Meeting Supplies				General administrative staff and board members' required travel		
6980	11	000	230	820	Judgments Against The School District		17,000		Consumable supplies, books, paper, software, periodicals, subscriptions, and equipment under \$2,000 e.g. desks, chairs, filing cabinets, computers		
6990	11	000	230	890	Miscellaneous Expenditures		300,000		Municipal/IRS fines, legal judgements		
6995	11	000	230	895	BOE Membership Dues and Fees		197,320		General administration memberships, A/R write-offs		
7000					TOTAL GENERAL ADMINISTRATION		30,000	8.00	School board dues		
							2,444,513				
SCHOOL ADMINISTRATION											
7010	11	000	240	103	Salaries of Principals/Assistant Principals		2,305,421	17.80	Activities concerned with administrative responsibilities for a school.		
7020	11	000	240	104	Salaries of Other Professional Staff		624,630	5.00	Principal and Assistant Principal salaries		
7030	11	000	240	105	Salaries of Secretarial and Clerical Assistants		1,371,202	27.60	Guidance, athletic, special education, department chairpersons (non-teaching)		
7040	11	000	240	110	Other Salaries		2,894		Secretary, clerical, work-study clerical, substitutes		
7070	11	000	240	600	Supplies and Materials		140,178		Lab assistance		
							145,171		Software licensing, contracted printing of graduation programs, tickets		
									Rental/lease of school equipment e.g., copiers, computers, graduation gowns		
									School administration travel and lodging for Middle States Evaluation/2009		
									Office supplies, books, periodicals, subscriptions, diplomas, and equipment under \$2,000 e.g. desks, chairs, filing cabinets, computers		

ACCOUNT COL					und-Program-Function-Object		DRAFT PRELIMINAR BUDGET, 2009-2010					
Budget ACCOUNT NUMBER					DESCRIPTION				Proposed Budget		FTEs	
Line	F	P	F	O	TOTAL OPER & MAINT OF PLANT SERVICES				11,761,110		10.50	
7637												
					TRANSPORTATION							
7210	11	000	270	160	Sal. for Pupil Trans(Bet Home & Sch)-Regular				376,977			
7220	11	000	270	161	Sal. for Pupil Trans(Bet Home & Sch)-Special Ed				415,891			
7230	11	000	270	162	Sal. for Pupil Trans(Other than Bet Home & Sch)				105,000			
											1.00	
											0.50	
											9.10	
7241	11	000	270	350	Management Fee - ESC & CTSA						5.80	
7242					Other Purchased Prof and Technical Services				146,865			
7250	11	000	270	420	Cleaning, Repair, & Maint. Services							
7252	11	000	270	443	Lease Purchase - School Buses				125,000			
7260	11	000	270	511	Contr Serv (Bet. Home and Sch)-Vendors				0			
7270	11	000	270	512	Contr Serv(Other than Bet Home & Sch)-Vend				355,653			
7302	11	000	270	518	Contract. Serv.(Spl. Ed. Students)-ESC's & CTSA's				108,535			
7303	11	000	270	503	Contract. Serv. - Aid in Lieu of Payments				2,937,308			
7310	11	000	270	593	Misc. Purchased Services - Transportation				745,824			
7320	11	000	270		Supplies and Materials				21,401			
									3,000			
7350					TOTAL STUDENT TRANSPORTATION SERVICES				5,341,455		16.10	
07500					EMPLOYEE BENEFITS							
12610	11	000	291	210	Group Insurance							
12620	11	000	291	220	Social Security Contributions				51,789			
12640	11	000	291	241	Other Retirement Contributions - Regular				1,002,750			
12660	11	000	291	250	Unemployment Compensation				909,524			
12670	11	000	291	260	Workmen's Compensation				170,000			
12680	11	000	291	270	Health Benefits				715,547			
12690	11	000	291	280	Tuition Reimbursement				9,686,878			
12700	11	000	291	290	Other Employee Benefits				154,500			
12710					TOTAL EMPLOYEE BENEFITS				151,500			
									12,842,489		0.00	
					TOTAL UNDISTRIBUTED EXPENDITURES				59,758,031		211.10	
12720					TOTAL GENERAL CURRENT EXPENSE				105,591,666		806.96	
					CAPITAL OUTLAY							
					EQUIPMENT							
07710	12	120	100	730	Grades 1-5							
07720	12	130	100	730	Grades 6-8				2,500			
07730	12	140	100	730	Grades 9-12				0			
07860	12	213	100	730	Resource Room/Resource Center				0			

Activities concerned with conveying students between home and school and from school to other school activities.

Prorata share of supervisor, drivers, aides, secretary and substitutes
Prorata share of supervisor, drivers, aides, secretary and substitutes
transportation for co-curricular, athletic and field trips

Coordinator of Transportation Services

Secretary

Bus Drivers

Bus Aides

Fee for ESC and CTSA services

Transportation software and consultants

Contracted services for repair and maintenance of buses

Payments for lease purchase agreements for school buses (previously capital outlay)
Contracted services with vendors for regular students
Contracted services with vendors for co-curricular, athletics, field trips

Contracted services with ESCs and CTSA's for special education students
Aid-in-lieu-of transportation payments to nonpublic parents

Insurance, equipment rental/lease, travel expenses, software licensing fee

Items consumed/worn out/deteriorated included in routine maintenance

such as tire repair/replacement, oil/lubricants, fuel

Membership dues and fees

Concerns the personal services and benefits of employees.

The amount paid by the Board for employee benefits including group insurance, tuition reimbursement, social security contributions, workmen's compensation, health benefits, unused sick leave, the costs of drug testing and fingerprinting, uniforms purchased for employees in accordance with union contracts

Activities concerned with capital items funded by the general fund.

Instructional equipment costing more than \$2,000 (art kiln).

Instructional equipment costing more than \$2,000.

Instructional equipment costing more than \$2,000.

Instructional equipment costing more than \$2,000.

ACCOUNT COL					und-Program-Function-Object					DRAFT PRELIMINARY BUDGET, 2009-2010				
BUDGET ACCOUNT NUMBER					DESCRIPTION					PROPOSED BUDGET				
Line	F	P	F	O	SPECIAL REVENUE FUND	DESCRIPTION	PROPOSED BUDGET	FTEs	EXAMPLES					
					ELLI									
20	211	100	101		Salaries of Teachers		44,373	1.00	Teacher salaries and benefits funded by grants.					
					Employee Benefits		15,027							
					TOTAL ELLI		59,400	1.00						
					TITLE I - FEDERAL I.A.S.A.									
20	231	100	101		Salaries of Teachers/Basic Skills									
20	231	200	200		Employee Benefits		0	0.00	Teacher salaries and benefits funded by grants.					
					Supplemental Services		0							
					TOTAL TITLE I - FEDERAL I.A.S.A.		503,645		Supplemental Services funded by NCLB grant					
							503,645	0.00						
20	274	100	101		TITLE IIA - FEDERAL I.A.S.A.									
					Salaries of Teachers/Basic Skills									
					Employee Benefits		0	0.00	Supplemental services for basic skills instruction					
					Supplemental Services		0							
					TOTAL TITLE IIA - FEDERAL I.A.S.A.		144,322		Supplemental Services funded by NCLB grant					
							144,322	0.00						
					TITLE III - FEDERAL IASA									
					Supplemental Services									
					TOTAL TITLE III - FEDERAL IASA		19,251	0.00	Supplemental Services funded by NCLB grant					
							19,251							
					TITLE IV - FEDERAL DFSCA									
					Supplemental Services		15,994		Supplemental Services funded by NCLB grant					
					TOTAL TITLE IV - FEDERAL DFSCA		15,994							
					TITLE V & VI - FEDERAL IASA									
					Supplemental Services									
					TOTAL TITLE V & VI - FEDERAL IASA		0		Supplemental Services funded by NCLB grant					
							0							
					IDEIA BASIC & PRESCHOOL - FEDERAL									
					Supplemental Services									
					TOTAL IDEIA BASIC & PRESCHOOL - FEDERAL		1,378,060		Supplemental Services for Special Education					
							1,378,060							
					PERKINS VOCATIONAL - FEDERAL									
					Supplemental Services		0		Supplemental Services for Vocational Education					
					TOTAL PERKINS VOCATIONAL - FEDERAL		0							
							0							
					STATE ENTITLEMENT (NONPUBLIC)									
					NP Textbooks									
					NP Basic Skills		37,174							
					NP Handicapped Services		114,723							
					NP Nursing		109,083							
					NP Technology		50,180							
					TOTAL STATE ENTITLEMENT (NONPUBLIC)		26,000							
							337,160							
					DEBT SERVICE									
					Principal									
					Interest		2,130,781							
					TOTAL DEBT SERVICE		1,624,071							
							3,754,852							
									3/16/2009					