

## **I.B Finance Section**

### **Introduction**

The Master Plan Annual Updates provide insight into the work that school systems engage in on a daily basis, demonstrating their commitment to accelerating student achievement and eliminating achievement gaps. The finance section, in conjunction with the budget narrative information in the Executive Summary, includes a Current Year Variance Table, a Prior Year Variance Table with analyzing questions, and revenue, expenditure and FTE statements. Together, these documents illustrate the local school system's alignment of the annual budget with the Master Plan priorities.

In FY 2008, the finance structure created through the Bridge to Excellence Act was fully phased-in. For the 2008 Annual Update, the focus of the finance section will now include all budgetary changes (retargeted funds, redistributed resources, and new funds) as opposed to only looking at uses of new funds. This change in focus is indicated in the Executive Summary and Current Year Variance Table.

### **Components**

1. *The Executive Summary (I.A)* provides an overview of school system successes, challenges, and coming year priorities, and includes a description of how resources are being distributed to support priorities. The Executive Summary also includes information typically found in a budget narrative.
2. *The Budget Variance Tables* reflect **FY 2008 and FY 2009** budget revenue and expenditure data.
  - a. Current Year Variance Table: the budgetary plan for FY 2009
  - b. Prior Year Variance Table: a comparative look at the FY 2008 plan versus actual events.
3. *Resource Allocation Discussions are included in the content analysis throughout the 2008 Master Plan Update.* This provides school systems with an opportunity to illustrate the totality of their commitment to accelerating student achievement and eliminating gaps. These discussions should include, at a minimum, use of new funds, redirected funds and retargeted resources; however, local school systems may choose to reflect their cumulative investment in meeting their Master Plan goals. Discussions of a particular initiative may occur in several places within the content analysis, but expenditures should appear only once in the variance table.
4. *Attachments 1-3* – Revenue, Expenditure and FTE Statements.

### **Definitions of Key Terms**

1. Original Approved Budget – budget as approved on July 1 of the fiscal year
2. Final Approved Budget – budget as approved on June 30 of the fiscal year
3. Redistributed Funds – funds that were once used for a different purpose, now being used for a new purpose
4. Retargeted Resources – resources that are being used for a new purpose without a change in funding

**1.1.A: Current Year Variance Table**

<b>Local School System: Somerset</b>					
(\$ in Thousands)	FY 2008	FY 2009	<u>Change</u>	<u>%Change</u>	
	Original Approved Budget	Original Approved Budget			
<b>Revenues:</b>					
Local Appropriation	\$8,859,324	\$8,994,324	\$135,000	1.50%	
Other Local Revenue	200,000	314,218	\$114,218	36.35%	
State Revenue	23,588,346	23,279,631	(\$308,715)	-1.33%	
Federal Revenue	4,600,000	3,800,000	(\$800,000)	-21.05%	
Prior Year Balance Other	965,519	1,223,633	\$258,114	21.09%	
Resources/transfers	0		\$0		
<b>Total Revenue</b>	<b>\$38,213,189</b>	<b>\$37,611,806</b>	<b>(\$601,383)</b>	<b>-1.60%</b>	
<b>Change in Expenditures:</b>				<b>Amount</b>	<b>FTE</b>
<b>LEA Master Plan Goal 1: STUDENT ACHIEVEMENT</b>					
NCLB Goal: Student Achievement	New Position - Itinerant Core Teacher GES			41,300	1
NCLB Goal: Student Achievement	Redistributed \$\$ Elementary textbooks			-41,400	
NCLB Goal: Student Achievement	Redistributed \$\$ Teacher Mentoring Stipends			-10,000	
NCLB Goal: Student Achievement	Redistributed \$\$ elimination of external professional development funds			-199,500	
NCLB Goal: Student Achievement	Redistributed \$\$ - positions eliminated to meet negotiated increase			-506,988	
NCLB Goal: Student Achievement	Redistributed \$\$ - Media and replacement furniture reductions to meet other increases			-60,500	
NCLB Goal: Student Achievement	Redistributed \$\$ - reduction in outside professional development consultants to meet other increases			-50,000	
NCLB Goal: Student Achievement	Technology Instructional Equipment Increase			198,000	
NCLB Goal: Student Achievement	Redistributed \$\$ - reduction in non instruction technology equipment to meet instructional tech equipment needs			-17,200	
<b>Subtotal - Goal 1</b>				<b>-646,288</b>	

<b>LEA Master Plan Goal 2: HIGHLY QUALIFIED EDUCATORS (STAFF)</b>		
NCLB Goal: Highly Qualified Teachers	Salary increases PreK - 12 (includes Special Education, ROTC)	709,524
NCLB Goal: Highly Qualified Teachers	Redistributed \$\$ - moving allowance reduction to meet other increases	-3,500
NCLB Goal: Highly Qualified Teachers	Redistributed \$\$ - reduction in recruiting to meet negotiated increases	-3,000
NCLB Goal: Highly Qualified Teachers	Redistributed \$\$ - recruiting/retirement bonus eliminated to meet negotiated increases	-67,000
<b>Subtotal – Goal 2</b>		<b>636,024</b>
<b>LEA Master Plan Goal 3: SAFE, QUALITY ENVIRONMENT</b>		
NCLB Goal: Safe Learning Environment	Alternative Learning Salary Increase	16,283
NCLB Goal: Safe Learning Environment	Deans of Instruction Salary Increase	20,133
NCLB Goal: Safe Learning Environment	School Counselor Salary Increase	27,630
NCLB Goal: Safe Learning Environment	Learning Support, Behavior Intervention Specialists Salary Increase	19,835
NCLB Goal: Safe Learning Environment	Safe Schools Healthy Students grant - no longer funded	-1,200,000
<b>Subtotal – Goal 3</b>		<b>-1,116,119</b>
<b>Mandatory/Cost of Doing Business: (Not captured elsewhere)</b>		
Increases in negotiated contractual agreements - benefits		75,000
Transportation		250,000
Utilities		220,000
<b>Subtotal – Mandatory/Cost of Doing Business</b>		<b>545,000</b>
<b>Other (must not exceed 10% of Change in Total Revenue)</b>		
<b>Redistributed resources - elimination of 1 replacement Maintenance Van</b>		<b>-20,000</b>
<b>Subtotal – Other</b>		<b>-20,000</b>
<b>Total (must equal the Change in Total Revenue)</b>		<b>(\$601,383)</b>

**1.1.B: Prior Year Variance Table (Comparison of Prior Year Expenditures)**

		<b>FY 2008 Original Budget</b>	<b>FY 2008 Final Budget</b>			
		<u>7/1/2007</u>	<u>6/30/2008</u>	<b>Change</b>	<b>% Change</b>	
			<b>(\$ in Thousands)</b>			
<b>Revenues:</b>						
Local Appropriation		8,859,324.00	8,792,192	(67,132)	-0.76%	
State Revenue		23,588,346.00	23,133,176	(455,170)	-1.93%	
Federal Revenue		4,600,000.00	5,590,054	990,054	21.52%	
Other Resources/Transfers		965,519.00	965,519	0	0.00%	
Other Local Revenue		200,000.00	401,006	201,006	100.50%	
<b>Total Revenue</b>		<b>38,213,189.00</b>	<b>38,881,947</b>	<b>668,759</b>	<b>1.75%</b>	
<b>Change in Expenditures:</b>						
				<b>Planned</b>	<b>Actual</b>	<b>Change</b>
<b>LEA Master Plan Goal 1: Student Engagement</b>				<b>1,098,605</b>	<b>1,619,331</b>	<b>520,726</b>
1	New Position - Kindergarten Assistant GES			18,000	18,000	0
1	Summer School Intervention Programs			70,000	22,000	-48,000
1	New Position - Occupational Therapist			49,442	0	-49,442
1	New Position - Teacher ED support			44,878	45,400	522
1	New Positions - SPED Comprehensive Classrooms WES, PAES			107,756	93,400	-14,356
1	New Positions - Itinerant Core Teachers (2) Grade 3 PAES, WES			80,000	134,402	54,402
1	New Positions - Science (2), Social Studies WHS			120,000	119,330	-670
1	New Position - Media Specialist GES			44,878	44,878	0
1	New Position - Curriculum and Assessment Coordinator			53,819	53,819	0
2	ELL teachers - salary increases			6,110	6,110	0
2	New Position - ELL Teacher			54,209	47,947	-6,262
1	Academic Intervention PreK - 7			25,000	5,200	-19,800

1	Textbook increase all levels	50,000	41,800	-8,200
1	Instructional Technology Equipment Increase - Promethean Boards and Document Cameras - All Schools	50,000	35,750	-14,250
1	High School Assessment Intervention	20,000	21,850	1,850
1	Professional Development - Characademics	20,000	0	-20,000
1	New Position - Technology Integration Trainer and Facilitator	54,209	64,308	10,099
1	New Position Music CHS	40,000	40,000	0
1	New Position Art PAES	40,000	42,500	2,500
1	After School Program (21st Century Grant) anticipated decrease in funding	-70,000	0	70,000
1	Salary increases Instructional Facilitators, Reading Coaches	26,304	26,304	0
1	Professional Development - Anticipated decrease in funding - Comprehensive School Reform	-130,000	-130,000	0
1	Professional Development - Site Based Allowances	130,000	119,010	-10,990
1	Professional Development - Teacher Mentoring Stipends	20,000	20,000	0
1	Instructional Technology Equipment Increase - Promethean Boards and Document Cameras - SIS	99,000	98,183	-817
1	Instructional Technology Equipment Increase	75,000	35,066	-39,934
	Reading First additional funds (expansion grants)		240,000	240,000
	21st Century grant funds above budgeted amount		114,749	114,749
	Adult Education - Dept of Social Services Work Experience grant		57,130	57,130
	Alternative Youth programs - Tri County Council		93,427	93,427
	State School Improvement grant not budgeted		20,498	20,498
	Somerset County Local Management Board - After School Program Support		88,270	88,270
<b>LEA Master Plan Goal 2: Family and Community Involvement</b>				
1	Attendance Initiative with Clerks	40,000	40,000	0
1	Power School Up Grade	21,000	27,550	6,550

<b>LEA Master Plan Goal 3: Highly Qualified Educators</b>				<b>652,406</b>	<b>636,406</b>	<b>-16,000</b>
3	Salary increases PreK - 12 (includes ROTC)			472,335	472,335	0
3	Salary Increases Instructional Assistants			45,754	45,754	0
3	Special Education salary increases			109,317	109,317	0
3	Increased Recruiting Incentives			25,000	9,000	-16,000
<b>LEA Master Plan Goal 5: Safe, Quality Environment</b>				<b>136,857</b>	<b>136,857</b>	<b>0</b>
4	New Positions - School Custodian - SIS and WHS			24,680	24,680	0
4	School Counselor Salary Increase			51,858	51,858	0
4	Learning Support, Behavior Intervention Specialists Salary Increase			20,820	20,820	0
4	Deans of Instruction Salary Increase			23,855	23,855	0
4	Alternative Learning Salary Increase			15,644	15,644	0
<b>Mandatory/Cost of Doing Business:</b>				<b>1,122,514</b>	<b>1,279,996</b>	<b>157,482</b>
10	Costs Associated with Opening a new School (SIS) cafeteria tables - Non Recurring Cost			25,000	26,149	1,149
10	Costs Associated with Opening a new School (SIS) - kitchen equipment - Non Recurring Cost			75,000	71,420	-3,580
10	Costs Associated with Opening a new School (SIS) - various equipment and furniture			227,524	119,577	-107,947
10	Costs Associated with Opening a new School (SIS) - moving expenses			50,000	10,624	-39,376
10	Costs Associated with Opening a new School (SIS) - construction contingencies			300,000	171,011	-128,989
10	Cost Associated with Opening a new School (SIS) – gym bleachers and benches Non Recurring Cost			35,000	40,300	5,300
10	Technology Repairs and Maintenance			46,800	46,800	0
10	Utilities			63,650	324,342	260,692
10	Transportation			86,474	211,440	124,966
10	Increases in negotiated contractual agreements - benefits			113,066	110,000	-3,066

10	Non Recurring Cost - relocatable buildings moved from SIS (old building site) to WHS			100,000	48,516	-51,484
	State Funds received for relocatable buildings				39,926	39,926
	Costs Associated with opening Marion School as an Alternative and Adult Learning Center				48,896	48,896
	Costs associated with re-arrangement of central office				10,995	10,995
Total				3,036,382	3,688,845	652,463
					-652,463	

## Prior Year Variance Table—Analyzing Questions

### *Revenue Analysis:*

- 1. Did actual revenue meet expectations as anticipated in the Master Plan update for 2008? If not, identify the changes and the impact any changes had on the FY 2009 budget and on the system's progress towards achieving master plan goals. Please include any subsequent appropriations in your comparison table and narrative analysis.***

Actual revenue did not meet planned expectations in some areas; it exceeded expectations in others. One of the areas that did not meet expectations was in state revenue. At the time the budget was approved by the Board (April, 2007), final revenue estimates from MSDE had not been received. The estimate for compensatory education was \$455,170 less than anticipated. However, other local and federal revenue exceeded budget.

Other local revenue exceeded the planned amount as a result of various insurance premium refunds and dividends. Somerset County Public Schools participates in MABE (Maryland of Boards of Education) and its self insurance funds. A refund on workers compensation insurance (\$19,851) as a result of premium adjustments for reduced risk, audit adjustments and dividends was received. The school system has also been successful in obtaining excellent interest earnings on the investment of idle funds. Additionally, Somerset County Public Schools received reimbursement (\$20,000) to offset the cost of operating the sewer plant at the JM Tawes Career and Technology Center which it serves the school and the Health Department.

Federal Revenue exceeded expectations. A number of grants were received in amounts higher than originally budgeted. These increased amounts included: *Reading First*; *21<sup>st</sup> Century*; *EdTech*; and *Migrant*. Additionally, funds from other agencies (such as the Local Management Board, Department of Social Services, and Health Department) were higher than budgeted.

The cumulative effect of the revenues received netted an increase of \$668,759 which enabled Somerset County Public Schools to implement its planned expenditures and re-distribute funds as needed.

### *Analysis of Actual Expenditures*

- 2. Please provide a comparison of the planned versus actual expenditures for each Local goal provided in the Prior Year Variance Table. Identify changes in expenditures and provide a narrative discussion of any changes (by Local goal). At a minimum, the narrative should describe any changes that occurred along with an explanation of the change and the funding implications.***

## **GOAL 1: STUDENT ENGAGEMENT:**

**Funds received beyond planned amounts:** Somerset County Public Schools expended \$511,276 more than planned in this goal area. The significant increase is directly related to grants received that were either not budgeted or were received at a greater amount than planned.

*Reading First* expansion funds (\$240,000) were not anticipated; *Voyage to Excellence – 21<sup>st</sup> Century* funds (\$114,749) were received when a decrease in funding (\$70,000) was expected.

Additionally, collaborative efforts with other agencies yielded three more sources of revenue. Alternative Youth program funds (\$93,427) through the Tri County Council and Adult Education funds (\$57,130) were received to support those two programs. The Somerset County Local Management Board provided funds to support additional after school programs that were not planned (\$88,270).

**Positions:** In the planning of the 2008 Budget, several new positions were included in the budget. Not all positions were filled, resulting in actual expenditures being less than planned. The hiring of an Occupational Therapist was planned; however, due to the nationwide shortage of this specialized position, the position remained unfilled. This resulted in savings of \$49,442.

Several planned positions were filled at salaries higher than anticipated. This included the Itinerant Core Teachers (\$54,402), Teacher ED (emotionally disturbed) Support (\$522), Art teacher (\$2,500) and the Technology Integration Trainer and Facilitator (\$10,099). Conversely, some positions were filled at a savings: Special Education Comprehensive Classroom teachers (\$14,356); ELL teacher (\$6,262); Science and Social Studies teachers at WHS (\$670).

**Other:** Intervention programs continue to be a focus and funds are utilized from multiple sources from both operating funds and restricted grants. While the planned amounts were not fully expended, programs were provided in a variety of ways that did not incur additional costs. For example, a “zero period” has been utilized by both high schools to provide high school assessment intervention with no additional costs incurred which contributed to savings of \$19,800. Summer school intervention programs were less costly than planned with actual expenditures being \$28,018 less than planned.

Instructional materials and equipment changes differed from planned amounts in various areas. The Board continues to emphasize the need for a textbook for every student in every class; funds were allocated to continue this process and it was fully implemented for a lesser cost resulting in savings of \$8,200. Instructional Technology Equipment included funds for implementing Promethean Boards and document cameras in the newly constructed Intermediate School as well as a limited number at the other schools resulting in an actual expenditure less than the planned amount (\$14,250, \$39,934, \$817).

**Professional Development:** Site based professional development allowances were established so that each school would have an amount of funds to target specifically to the needs of their school staff. These funds were used in a variety of ways: conference registration and related expenses; stipends for after school collaborative professional development; and, contracting with external consultants for assistance on specific site based needs. Of the \$130,000 budgeted, \$119,010 was expended.

## **GOAL 2: FAMILY AND COMMUNITY INVOLVEMENT:**

In FY 2008, Somerset County Public Schools hired one attendance clerk for each of the high schools in an effort to improve attendance rates. Part of the function of the clerks was to establish and maintain family contact when students missed days so as to identify potential problems before they impacted performance. Additionally, the student data system, *Power School*, has provided access to student attendance and grades through the "Parent Portal" Funds to upgrade the system exceeded the planned amount.

## **GOAL 3: HIGHLY QUALIFIED EDUCATORS:**

Salary increases were implemented as planned. Recruiting incentives, i.e. signing bonuses were less than the planned amount (\$16,000) as these bonuses are pre-employment and many had been paid in FY 2007 resulting in a savings in FY 2008.

## **GOAL 5: SAFE, QUALITY ENVIRONMENT:**

All items within this goal were implemented as planned.

## **MANDATORY/COST OF DOING BUSINESS:**

**Somerset Intermediate School:** In January, 2008, the newly constructed Somerset Intermediate School was opened to students. Many of the costs associated with opening this new building were less than planned although some were greater than planned. This was a result of careful planning on the part of the Director of Facilities, Director of Finance, and the School Principal who worked with vendors to provide the best quality at the most reasonable cost. Additionally, change orders were kept to a minimum resulting in lesser funds needed for contingencies.

**Energy and fuel costs:** Escalating fuel prices are having an enormous impact on the ongoing operating costs of the school system. To provide some relief to our contracted bus drivers, a sliding scale was put in place which increases the amount paid per mile by \$.01 for each \$.07 increase in the cost of diesel fuel, with the base amount being \$2.80. As a result of this scale, transportation costs increased beyond the planned amount by \$124,966. Skyrocketing energy costs (electricity and heating oil) caused utility costs to increase almost \$261,000 beyond the planned amount. Included in these costs are the cost of an energy management program which was implemented in March, 2008. This program provides targeted usage data to an Energy Manager whose responsibility is to educate staff on how to reduce energy consumption and guarantees savings equal to the costs incurred. Somerset County Public Schools is seeing a reduction in the number of kilowatts used and expects this program to help reduce consumption leading to more stable costs.

**Other:** Non recurring cost funds were provided to move the portable buildings from the old Somerset Intermediate site once construction of the new building was complete. The planned amount was not fully expended as the system applied for and received state funds from the Public School Construction fund. This resulted in planned expenses being less than actual (\$11,558).

A former elementary school, Marion Sarah Peyton School, had been closed as part of the realignment of schools. However, Somerset County Public Schools retained possession of the school and re-opened it in the fall of 2007. This school houses both the Alternative Learning Center for students in Grades 6-12 and the Adult Education program. These costs were not part of the FY 2008 budget; savings from the opening of the Somerset Intermediate School were utilized (\$48,896) to reopen the building, repair damages, and ready it for student use.

The Central Office was re-organized and some cubicle areas enclosed to provide office space. The amount of the re-arrangement was \$10,995 and was offset with savings in other areas.

The contractual benefit package was implemented as planned with a small savings (\$3,066).

**1.1: ATTACHMENT 1 - TOTAL REVENUE STATEMENT (Current Expense Fund)**

**Local School System:**

<b>REVENUES</b>				<b>Original Approved FY 08 Budget</b>	<b>Final FY 08 Actual Revenue</b>	<b>Original Approved FY 09 Budget</b>
Note: Do not include revenue for School Construction Fund, Debt Service Fund, or Food Service Fund.						
<b>LOCAL APPROPRIATIONS</b>			1.1.01.00	<b>8,859,324</b>	<b>8,792,192</b>	<b>8,994,324</b>
<b>OTHER REVENUE*</b>			1.1.05.00	<b>200,000</b>	<b>401,006</b>	<b>314,218</b>
<b>STATE REVENUE</b>						
	Foundation		1.1.20.01	12,769,727	12,769,727	12,547,963
	Economically Disadvantaged (Comp Ed & EEEP)		1.1.20.02	6,592,779	6,147,756	5,899,354
	Special Education**		1.1.20.07	1,257,150	1,247,003	1,308,945
	LEP		1.1.20.24	411,820	411,820	454,258
	Transportation		1.1.20.39	1,595,486	1,595,486	1,652,351
	Guaranteed Tax Base		1.1.20.25	961,384	961,384	891,647
	Governor's Teacher Salary Challenge		1.1.20.56			
	1% Hold Harmless					525,113
<b>TOTAL STATE REVENUE</b>				<b>23,588,346</b>	<b>23,133,176</b>	<b>23,279,631</b>
<b>FEDERAL REVENUE</b>						
	Title I-A - Local System Grants			1,136,000	1,148,651	1,247,590
	Title I-A - School Improvement					
	Title I-B1 - Reading First			85,000	359,675	105,000
	Title I-B3 - Even Start					
	Title I-C - Migrant Education			100,000	170,980	120,000

REVENUES	Original Approved FY 08 Budget	Final FY 08 Actual Revenue	Original Approved FY 09 Budget
Title I-D - Neglected and Delinquent			
Title I-F - Comprehensive School Reform		42,392	
Title II-A - Teacher Quality	269,000	267,173	274,820
Title II-D - Education Technology	62,000	106,709	56,405
Title III-A - Language Acquisition	18,000	10,502	16,743
Title IV-A - Safe & Drug-Free Schools	23,000	26,025	17,162
Title IV-B - 21st Century Learning Centers	236,000	350,749	300,000
Title V-A - Innovative Education	8,000	7,182	
Title VI-B2 - Rural & Low-Income Schools Prog.			
Title VIII - Impact Aid			
Homeless Children and Youth			
IDEA - Special Education	691,000	708,782	693,379
Perkins Career and Technology Education	60,000	59,548	67,625

REVENUES		Original Approved FY 08 Budget	Final FY 08 Actual Revenue	Original Approved FY 09 Budget
Other (specify)*** Adult Education		170,000	203,666	212,114
Other (specify)*** Gear Up		145,000	215,650	210,128
Other (specify)*** Advanced Placement			41,075	60,000
Other (specify)*** Medical Assistance		300,000	328,188	200,000
Other (specify)*** MMSR		11,000	12,359	12,359
Other (specify)*** State School Improvement			20,498	20,498
Other (specify)*** Fine Arts		19,000	17,651	23,676
Other (specify)*** Other Agency Funds			355,490	94,322
Other (specify)*** Infant and Toddler		67,000	66,328	68,179
Other (specify)*** Safe Schools Healthy Students (federal direct)		1,200,000	1,070,782	
<b>TOTAL FEDERAL REVENUE</b>	1.1.30.00	<b>4,600,000</b>	<b>5,590,054</b>	<b>3,800,000</b>
<b>OTHER RESOURCES/TRANSFERS****</b>	1.1.99.99	-	-	-
<b>TOTAL REVENUE</b>		<b>37,247,670</b>	<b>37,916,428</b>	<b>36,388,173</b>
<b>PRIOR BALANCE AVAILABLE</b>	1.1.40.00	<b>965,519</b>	<b>965,519</b>	<b>1,223,633</b>
<b>TOTAL REVENUE, TRANSFERS AND FUND BALANCE</b>		<b>38,213,189</b>	<b>38,881,947</b>	<b>37,611,806</b>

\*Tuition, payments and fees, earnings on investments, rentals, gifts and other non-state, non-federal revenue sources.

\*\*Should include state revenues from formula funding as well as non-public placement funding.

\*\*\*Add lines as needed for all other fund sources in the Current Expense Fund.

\*\*\*\*Nonrevenue and transfers.

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**1.2: ATTACHMENT 2 - TOTAL EXPENDITURE STATEMENT (Current Expense Fund)**

**Local School System:**

**TOTAL SUMMARY BY CATEGORY**

Category		Original Approved FY 08 Budget	Final FY 08 Actual Expenditures	Original Approved FY 09 Budget	FTE Staffing FY 09 Budget
201	Administration	755,534	773,781	782,384	7.00
202	Mid-level Administration				
	Office of the Principal	1,446,600	1,449,189	1,499,525	28.00
	Administration & Supervision	816,500	811,908	879,769	14.00
203	Instructional Salaries	14,012,426	13,729,752	13,924,344	297.00
204	Textbooks & Instructional Supplies	750,524	688,776	630,477	
205	Other Instructional Costs	995,100	812,177	940,400	
206	Special Education	2,327,471	2,325,154	2,509,032	55.00
207	Student Personnel Services	322,770	382,256	443,512	10.00
208	Health Services	294,490	306,455	327,214	8.50
209	Student Transportation	2,381,573	2,493,771	2,689,107	4.00
210	Operation of Plant	2,281,042	2,469,857	2,570,937	29.00
211	Maintenance of Plant	1,030,365	1,048,346	1,038,669	10.00
212	Fixed Charges	4,998,275	4,810,940	5,076,436	
213	Food Service				
214	Community Services				
215	Capital Outlay	1,200,519	927,627	500,000	
	Undistributed Restricted Funds	4,600,000	5,590,054	3,800,000	
<b>TOTAL EXPENDITURES/FTE</b>		<b>38,213,189</b>	<b>38,620,042</b>	<b>37,611,806</b>	<b>462.50</b>

\* Does not reflect budget amendments approved by Local jurisdictions during the fiscal year.

\*\*Include federal funds and federally funded positions in Budget (Original and Prior Year Budget AND Original Approved Current Year Budget) and FTE columns.

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**1.3: ATTACHMENT 3 - TOTAL FULL-TIME EQUIVALENT STAFF STATEMENT****Local School System:**

<b>POSITION TYPE</b>	<b>FY 08 Budget</b>	<b>FY 09 Budget</b>
Superintendent, Deputy, Assoc, Asst	2.0	2.00
Directors, Coord., Superv. ,Specialists	9.0	10.00
Principal	10.0	9.00
Vice Principal	2.0	4.00
Teachers	267.0	264.00
Therapists	3.0	3.00
Guidance Counselor	9.0	8.00
Librarian	6.0	6.00
Psychologist	3.0	3.00
PPW/SSW		
Nurse	8.0	8.50
Other Professional Staff		
Secretaries and Clerks	30.0	30.00
Bus Drivers		
Paraprofessionals	66.0	64.00
Other Staff	53.0	51.00
<b>TOTAL FTE STAFF</b>	<b>468.0</b>	<b>462.50</b>

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