



**West Mifflin Area  
School District**

**Proposed General  
Fund Budget  
2022-2023**

## BUDGET NARRATIVE

### **The Presented Budget**

Total projected Revenues are \$60,336,660 and projected Expenditures are \$61,101,675 for the 2022-2023 fiscal year. Thus requiring \$765,015 to be used from the fund balance.

The attached budget includes the following:

- Tax increase of 1.1926 mills setting the rate at 26.5691 mills.
- PSERS Rate Increased from 34.94% to 35.26%
- Health Insurance increased 8% and Dental/Vision Insurance increased 3%.

### **REVENUE BUDGETED INCREASES FOR 2022-2023**

- Real Estate Taxes of \$1,138,738.
  - As a result of a tax increase and residential real estate tax appeals.
- Property Tax Reduction allocation \$381,333.
- Retirement Reimbursement \$1,162,065.
- Transportation Reimbursement \$843,500.
  - Retirement and Transportation increased to better reflect actual results.

### **REVENUE BUDGETED DECREASES FOR 2022-2023**

- Basic Education Funding of \$3.8 million.
- Special Education Funding of \$392,149.
  - The proposed Basic and Special Education Funding used in last years budget were cut drastically in the final State adopted budget. There is a drastic increase again in this year's proposed funding but the actual state budgeted funding for 21-22 was used in this budget.
- Duquesne City Student Tuition of \$500k.
  - Duquesne City School District retention of 7<sup>th</sup> graders again.

Budget Expenditures have only increased by \$44,860 over last year's budget. Although there are significant budgetary increases (noted below) compared to last year there were also budgetary decreases. The success of the Titan Cyber Academy and significant changes in contracted services within the Special Education Department are the two biggest drivers. We also reduced the teaching staff by five and the administrative staff by one. Adjustments have been made to the notable budget increases below.

Notable budget increases to expenses.

- Transportation \$373,997
- Contractual Salary approximately \$203,308
  - Offset by personnel reductions
- Retirement Incentive \$140,000
- Cyber Stipends \$100,000
- Health/Dental/Vision Insurance \$214,489
- Health Insurance Cap Exposure \$62,887
- Debt Services \$207,544
- PSERS (adjusted) on total payroll \$108,982
- Social Security (adjusted) on total payroll \$28,194

### **Summary**

The district worked hard at keeping expenses in line without sacrificing the education of our children. The budgetary concerns are and will continue to be about revenues this year. The uncertainty surrounding the Proposed Basic and Special Education Funding levels as well as the current court case in Allegheny County concerning the common level ratio made this budget exceptionally challenging to complete. All revenue assumptions were based on historical, current, and projected amounts which we believe to be accurate at this time.

**WEST MIFFLIN AREA SCHOOL DISTRICT  
2022-2023 PROPOSED GENERAL FUND BUDGET  
REVENUE**

<b>ACCOUNT</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET</b>
<b><u>6000 LOCAL REVENUE</u></b>		
10-6111-001-000-00-00-00 6001	PROPERTY TAX-WM	\$ 23,113,738
10-6111-002-000-00-00-00 6002	PROPERTY TAX-WHITAKER	\$ 625,000
10-6113-000-000-00-00-00 6003	PUBLIC UTILITY REALTY TAX	\$ 28,449
10-6114-000-000-00-00-02 7578	PILOT - ACHA	\$ 8,000
10-6114-000-000-00-00-03 7672	PILOT - BETTIS	\$ 413,101
10-6143-001-000-00-00-00 6005	LST-WM	\$ 52,250
10-6151-001-000-00-00-00 6007	EIT-WM	\$ 2,100,000
10-6151-002-000-00-00-00 6008	EIT-WHITAKER	\$ 100,000
10-6153-000-000-00-00-00 6009	REAL ESTATE TRANSFER TAX	\$ 350,000
10-6154-000-000-00-00-00 6010	ADMISSION TAX	\$ 200,000
10-6155-001-000-00-00-00 6056	BUSINESS PRIVILEGE TAX-WM	\$ 450,000
10-6155-002-000-00-00-00 6057	BUSINESS PRIVILEGE TAX-WHITAKER	\$ 500
10-6157-001-000-00-00-00 6011	MERCANTILE TAX-WM	\$ 500,000
10-6411-001-000-00-00-00 6013	DELINQUENT RET-WM	\$ 1,500,000
10-6411-002-000-00-00-00 6014	DELINQUENT RET-WHITAKER	\$ 45,000
10-6443-001-000-00-00-00 6054	DELINQUENT LST-WM	\$ 100
10-6451-001-000-00-00-00 6015	DELINQUENT EIT-WM	\$ 2,000
10-6455-001-000-00-00-00 6061	DELINQUENT BPT-WM	\$ 300,000
10-6457-001-000-00-00-00 6017	DELINQUENT MERCH TAX-WM	\$ 25,000
10-6510-000-000-00-00-00 6019	EARNINGS FROM INVESTMENTS	\$ 25,000
10-6710-000-000-00-00-20 8214	ADMISSIONS - FOOTBALL	\$ 25,000
10-6710-000-000-00-00-21 8229	ADMISSIONS - BOYS SOCCER	\$ 4,000
10-6710-000-000-00-00-22 8320	ADMISSIONS - GIRLS SOCCER	\$ 4,000
10-6710-000-000-00-00-24 8309	ADMISSIONS - GIRLS VOLLEYBALL	\$ 2,000
10-6710-000-000-00-00-28 8215	ADMISSIONS BOYS - BASKETBALL	\$ 5,000
10-6710-000-000-00-00-29 8216	ADMISSIONS - GIRLS BASKETBALL	\$ 2,500
10-6710-000-000-00-00-30 8942	ADMISSIONS - WRESTLING	\$ 750
10-6710-000-000-00-00-32 8485	ADMISSIONS - TRACK&FIELD	\$ 5,000
10-6831-000-000-00-00-00 0153	OTHER FEDERAL PASS THROUGH FUNDS	\$ 800,000
10-6941-000-000-00-00-72 7403	DCSD TUITION	\$ 3,500,000
10-6980-000-000-00-00-00 6051	SWIM PROGRAMS	\$ 1,000
10-6999-000-000-00-00-01 7412	ROYALTIES	\$ 100
10-6999-000-000-00-00-03 7414	COCA COLA	\$ 1,000
10-6999-000-000-00-00-04 7415	MAGISTERIAL	\$ 2,000
10-6999-000-000-00-00-08 7638	EMPLOYEE LAPTOP INSURANCE	\$ 1,500
10-6999-000-000-00-00-14 8093	RECORDS REQUEST REVENUE	\$ 1,000
10-6999-000-000-00-00-19 8191	I PAD INSURANCE	\$ 22,000
10-6999-000-000-10-01-00 9388	MISCELLANEOUS REVENUE - AIU PRE-K RENT	\$ 5,000
<b>6000 TOTALS</b>		<b>\$ 34,219,988</b>

**7000 STATE REVENUE**

10-7111-000-000-00-00-00 6682	FISCAL STABILIZATION GRANT	\$ 8,566,182
10-7112-000-000-00-00-00 8872	SOCIAL SECURITY REIMBURSEMENT	\$ 790,671
10-7271-000-000-00-00-00 0185	SPECIAL EDUCATION	\$ 2,374,060
10-7311-000-000-00-00-00 8336	SD TRANSPORTATION	\$ 2,000,000
10-7312-000-000-00-00-00 8337	NP TRANSPORTATION	\$ 80,000
10-7320-000-000-00-00-00 6035	RENTAL REIMBURSEMENT	\$ 715,000
10-7330-000-000-00-00-00 6036	HEALTH SERVICES	\$ 50,000
10-7340-000-000-00-00-00 6037	SUPPLEMENTAL - ACT 1	\$ 1,845,355
10-7501-000-000-00-00-00 4976	READY TO LEARN BLOCK GRANT	\$ 489,803
10-7820-000-000-00-00-00 0044	RETIREMENT REIMBURSEMENT	\$ 4,680,000
<b>7000 TOTALS</b>		<b>\$ 21,591,071</b>

**8000 FEDERAL REVENUE**

10-8390-000-000-00-00-00 5133	JROTC	\$ 75,000
10-8512-000-000-00-00-00 6073	IDEA SUPPLEMENTAL	\$ 175,000
10-8514-000-000-00-00-00 6050	TITLE I	\$ 987,090
10-8515-000-000-00-00-00 6078	TITLE II	\$ 117,500
10-8517-000-000-00-00-00 5147	TITLE IV	\$ 52,754
10-8743-000-000-00-00-00 8978	Esser II	\$ 1,000,000
10-8744-000-000-00-00-00 8979	ESSER III	\$ 2,000,000
10-8810-000-000-00-00-00 0095	ACCESS-SBAP REIMBURSEMENT	\$ 150,000
<b>8000 TOTALS</b>		<b>\$ 4,557,344</b>

**9000 OTHER FUNDING SOURCES**

10-9310-000-000-00-00-00 6686	APPROPRIATION FROM FUND BALANCE	\$ 733,272
<b>9000 TOTALS</b>		<b>\$ 733,272</b>

FINAL TOTALS FOR REPORT		\$ 61,101,675
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**WEST MIFFLIN AREA SCHOOL DISTRICT  
2022-2023 PROPOSED GENERAL FUND BUDGET  
EXPENSES**

	22-23 Proposed Expenditures
1000 INSTRUCTION	
1110 REGULAR PROGRAMS	
100 SALARIES	
120 PROFESSIONAL STAFF SALARIES	\$ 11,882,469.00
190 PARAEDUCATORS	\$ 40,004.00
100 O Sub Total	\$ 11,922,473.00
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	\$ 1,935,810.00
213 LIFE INSURANCE	\$ 12,066.00
214 SPOUSAL BUYOUT	\$ 173,712.00
215 DENTAL/VISION INSURANCE	\$ 121,324.00
220 FICA/MEDICARE	\$ 912,235.00
230 RETIREMENT	\$ 4,204,609.00
250 UNEMPLOYMENT COMPENSATION	\$ 50,000.00
260 WORKERS COMPENSATION	\$ 150,000.00
282 OPEB - RETIREES OTHER BENEFITS	\$ 592,000.00
291 EARLY RETIREMENT BENEFITS	\$ 47,128.00
200 O Sub Total	\$ 8,198,884.00
300 PURCHASED PROFESSIONAL SERVICES	
329 PROFESSIONAL SERVICES	\$ 385,000.00
390 OTHER PROFESSIONAL SERVICES	\$ 6,600.00
300 O Sub Total	\$ 391,600.00
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	\$ 22,200.00
400 O Sub Total	\$ 22,200.00
500 OTHER PURCHASED SERVICES	
510 STUDENT TRANSPORTATION SERVICES	\$ 10,000.00
550 PRINTING & BINDING	\$ 5,000.00
561 TUITION - OTHER LEA'S	\$ 5,000.00
562 TUITION - PA CHARTER/CYBER SCHOOLS	\$ 1,550,000.00
567 TUITION - APS	\$ 5,000.00
569 TUITION - OTHER	\$ 68,200.00
580 LOCAL TRAVEL	\$ 2,750.00
581 TRAVEL & CONFERENCE	\$ 1,500.00
500 O Sub Total	\$ 1,647,450.00

600 SUPPLIES		
610 SUPPLIES	\$	238,702.00
630 FOOD	\$	1,350.00
640 BOOKS & PERIODICALS	\$	641,278.00
600 O Sub Total	\$	881,330.00
700 EQUIPMENT		
750 EQUIPMENT, NEW	\$	400.00
700 O Sub Total	\$	400.00
800 OTHER OBJECTS		
810 DUES & FEES	\$	100.00
890 MISCELLANEOUS EXPENDITURES	\$	5,000.00
800 O Sub Total	\$	5,100.00
<b>1110 ** Function Sub Total</b>	<b>\$</b>	<b>23,069,437.00</b>
1210 SPECIAL EDUCATION		
100 SALARIES		
120 PROFESSIONAL STAFF SALARIES	\$	1,903,162.00
150 SECRETARIES	\$	71,099.00
190 PARAEDUCATORS	\$	496,032.00
100 O Sub Total	\$	2,470,293.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	373,741.00
213 LIFE INSURANCE	\$	2,976.00
214 SPOUSAL BUYOUT	\$	66,000.00
215 DENTAL/VISION INSURANCE	\$	23,081.00
220 FICA/MEDICARE	\$	188,978.00
230 RETIREMENT	\$	871,023.00
200 O Sub Total	\$	1,525,799.00
300 PURCHASED PROFESSIONAL SERVICES		
322 PROFESSIONAL SERVICES - AIU	\$	2,030,000.00
330 OTHER PROFESSIONAL SERVICES	\$	131,918.00
381 PROFESSIONAL DEVELOPMENT SERVICES	\$	2,000.00
390 OTHER PROFESSIONAL SERVICES	\$	50,000.00
300 O Sub Total	\$	2,213,918.00

500 OTHER PURCHASED SERVICES		
510 STUDENT TRANSPORTATION SERVICES	\$	400,000.00
560 TUITION	\$	5,000.00
561 TUITION - OTHER LEA'S	\$	30,000.00
562 TUITION - PA CHARTER/CYBER SCHOOLS	\$	909,000.00
567 TUITION - APS	\$	326,000.00
569 TUITION - OTHER	\$	755,000.00
581 TRAVEL & CONFERENCE	\$	4,550.00
596 IU SERVICES	\$	80,000.00
500 O Sub Total	\$	2,509,550.00
600 SUPPLIES		
610 SUPPLIES	\$	9,750.00
640 BOOKS & PERIODICALS	\$	1,700.00
600 O Sub Total	\$	11,450.00
700 EQUIPMENT		
790 OTHER PROPERTY	\$	15,000.00
700 O Sub Total	\$	15,000.00
800 OTHER OBJECTS		
810 DUES & FEES	\$	1,000.00
840 CONTINGENCY	\$	100,000.00
890 MISCELLANEOUS EXPENDITURES	\$	19,500.00
800 O Sub Total	\$	120,500.00
<b>1210 ** Function Sub Total</b>	<b>\$</b>	<b>8,866,510.00</b>
1243 ACE PROGRAM		
100 SALARIES		
120 PROFESSIONAL STAFF SALARIES	\$	232,325.00
100 O Sub Total	\$	232,325.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	51,099.00
213 LIFE INSURANCE	\$	242.00
215 DENTAL/VISION INSURANCE	\$	3,045.00
220 FICA/MEDICARE	\$	17,773.00
230 RETIREMENT	\$	81,918.00
200 O Sub Total	\$	154,077.00
300 PURCHASED PROFESSIONAL SERVICES		
390 OTHER PROFESSIONAL SERVICES	\$	500.00
300 O Sub Total	\$	500.00
400 PURCHASED PROPERTY SERVICES		
430 R&M, EQUIPMENT	\$	200.00
400 O Sub Total	\$	200.00



500 OTHER PURCHASED SERVICES		
510 STUDENT TRANSPORTATION SERVICES	\$	6,000.00
580 LOCAL TRAVEL	\$	100.00
500 O Sub Total	\$	6,100.00
600 SUPPLIES		
610 SUPPLIES	\$	500.00
630 FOOD	\$	300.00
600 O Sub Total	\$	800.00
<b>1243 ** Function Sub Total</b>	<b>\$</b>	<b>394,002.00</b>
1342 FAMILY & CONSUMER SCIENCES		
100 SALARIES		
120 PROFESSIONAL STAFF SALARIES	\$	232,658.00
100 O Sub Total	\$	232,658.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	14,272.00
213 LIFE INSURANCE	\$	291.00
214 SPOUSAL BUYOUT	\$	6,303.00
215 DENTAL/VISION INSURANCE	\$	1,992.00
220 FICA/MEDICARE	\$	17,798.00
230 RETIREMENT	\$	82,035.00
200 O Sub Total	\$	122,691.00
400 PURCHASED PROPERTY SERVICES		
430 R&M, EQUIPMENT	\$	400.00
400 O Sub Total	\$	400.00
500 OTHER PURCHASED SERVICES		
580 LOCAL TRAVEL	\$	350.00
500 O Sub Total	\$	350.00
600 SUPPLIES		
610 SUPPLIES	\$	4,500.00
630 FOOD	\$	10,500.00
600 O Sub Total	\$	15,000.00
<b>1342 ** Function Sub Total</b>	<b>\$</b>	<b>371,099.00</b>
1360 BUSINESS EDUCATION		
100 SALARIES		
120 PROFESSIONAL STAFF SALARIES	\$	159,075.00
100 O Sub Total	\$	159,075.00

200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	7,136.00
213 LIFE INSURANCE	\$	194.00
214 SPOUSAL BUYOUT	\$	7,500.00
215 DENTAL/VISION INSURANCE	\$	387.00
220 FICA/MEDICARE	\$	12,169.00
230 RETIREMENT	\$	56,090.00
200 O Sub Total	\$	83,476.00
<b>1360 ** Function Sub Total</b>	<b>\$</b>	<b>242,551.00</b>
1391 STEEL CENTER VO TECH		
500 OTHER PURCHASED SERVICES		
564 TUITION - STEEL CENTER	\$	624,238.00
596 IU SERVICES	\$	19,880.00
500 O Sub Total	\$	644,118.00
<b>1391 ** Function Sub Total</b>	<b>\$</b>	<b>644,118.00</b>
1500 NONPUBLIC SCHOOL PROGRAMS		
300 PURCHASED PROFESSIONAL SERVICES		
330 OTHER PROFESSIONAL SERVICES	\$	4,982.00
300 O Sub Total	\$	4,982.00
<b>1500 ** Function Sub Total</b>	<b>\$</b>	<b>4,982.00</b>
<b>1000 ** Function (E) Sub Total</b>	<b>\$</b>	<b>33,592,699.00</b>
2000 SUPPORT SERVICES		
2120 GUIDANCE SERVICES		
100 SALARIES		
120 PROFESSIONAL STAFF SALARIES	\$	427,150.00
150 SECRETARIES	\$	49,694.00
100 O Sub Total	\$	476,844.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	85,020.00
213 LIFE INSURANCE	\$	576.00
214 SPOUSAL BUYOUT	\$	15,000.00
215 DENTAL/VISION INSURANCE	\$	5,281.00
220 FICA/MEDICARE	\$	36,478.00
230 RETIREMENT	\$	168,135.00
200 O Sub Total	\$	310,490.00
300 PURCHASED PROFESSIONAL SERVICES		
311 CLRS	\$	121,619.00
340 TECHNICAL SERVICES	\$	16,500.00
300 O Sub Total	\$	138,119.00
<b>2120 ** Function Sub Total</b>	<b>\$</b>	<b>925,453.00</b>

2130 ATTENDANCE SERVICES

100 SALARIES

120 PROFESSIONAL STAFF SALARIES	\$	72,108.00
100 O Sub Total	\$	72,108.00

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	\$	17,606.00
213 LIFE INSURANCE	\$	96.00
215 DENTAL/VISION INSURANCE	\$	1,218.00
220 FICA/MEDICARE	\$	5,516.00
230 RETIREMENT	\$	25,426.00
200 O Sub Total	\$	49,862.00

500 OTHER PURCHASED SERVICES

580 LOCAL TRAVEL	\$	750.00
500 O Sub Total	\$	750.00

**2130 \*\* Function Sub Total** \$ **122,720.00**

2140 PSYCHOLOGICAL SERVICES

100 SALARIES

120 PROFESSIONAL STAFF SALARIES	\$	86,442.00
100 O Sub Total	\$	86,442.00

200 EMPLOYEE BENEFITS

213 LIFE INSURANCE	\$	96.00
214 SPOUSAL BUYOUT	\$	7,500.00
220 FICA/MEDICARE	\$	6,614.00
230 RETIREMENT	\$	30,480.00
200 O Sub Total	\$	44,690.00

300 PURCHASED PROFESSIONAL SERVICES

330 OTHER PROFESSIONAL SERVICES	\$	70,000.00
300 O Sub Total	\$	70,000.00

500 OTHER PURCHASED SERVICES

580 LOCAL TRAVEL	\$	250.00
500 O Sub Total	\$	250.00

600 SUPPLIES

610 SUPPLIES	\$	1,250.00
600 O Sub Total	\$	1,250.00

800 OTHER OBJECTS

810 DUES & FEES	\$	250.00
800 O Sub Total	\$	250.00

**2140 \*\* Function Sub Total** \$ **202,882.00**

2250 SCHOOL LIBRARY SERVICES

100 SALARIES

120 PROFESSIONAL STAFF SALARIES	\$	314,125.00
100 O Sub Total	\$	314,125.00

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	\$	41,417.00
213 LIFE INSURANCE	\$	291.00
215 DENTAL/VISION INSURANCE	\$	2,379.00
220 FICA/MEDICARE	\$	24,031.00
230 RETIREMENT	\$	110,760.00
200 O Sub Total	\$	178,878.00

600 SUPPLIES

610 SUPPLIES	\$	4,725.00
640 BOOKS & PERIODICALS	\$	31,902.00
648 EDUCATIONAL SOFTWARE/LICENSING	\$	80,524.00
600 O Sub Total	\$	117,151.00

**2250 \*\* Function Sub Total** \$ **610,154.00**

2260 INSTRUCTION & CURRICULUM SERVICES

600 SUPPLIES

610 SUPPLIES	\$	117,657.00
600 O Sub Total	\$	117,657.00

**2260 \*\* Function Sub Total** \$ **117,657.00**

2310 BOARD SERVICES

100 SALARIES

110 ADMINISTRATORS	\$	16,367.00
150 SECRETARIES	\$	7,110.00
100 O Sub Total	\$	23,477.00

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	\$	5,184.00
213 LIFE INSURANCE	\$	67.00
215 DENTAL/VISION INSURANCE	\$	312.00
220 FICA/MEDICARE	\$	1,796.00
230 RETIREMENT	\$	8,278.00
200 O Sub Total	\$	15,637.00

500 OTHER PURCHASED SERVICES

520 INSURANCE - GENERAL	\$	200,000.00
525 BONDING INSURANCE	\$	500.00
549 ADVERTISING EXPENSE	\$	7,500.00
581 TRAVEL & CONFERENCE	\$	3,000.00
500 O Sub Total	\$	211,000.00

600 SUPPLIES		
630 FOOD	\$	500.00
600 O Sub Total	\$	500.00
800 OTHER OBJECTS		
810 DUES & FEES	\$	25,000.00
820 JUDGEMENTS AGAINST LEA	\$	20,000.00
890 MISCELLANEOUS EXPENDITURES	\$	2,500.00
800 O Sub Total	\$	47,500.00
<b>2310 ** Function Sub Total</b>	<b>\$</b>	<b>298,114.00</b>
2330 TAX ASSESSMENT & COLLECTION		
100 SALARIES		
111 TAX COLLECTORS	\$	46,689.00
100 O Sub Total	\$	46,689.00
200 EMPLOYEE BENEFITS		
220 FICA/MEDICARE	\$	3,572.00
200 O Sub Total	\$	3,572.00
300 PURCHASED PROFESSIONAL SERVICES		
314 PREPARATION & FILING FEES	\$	25,000.00
315 COMMISSION - EIT	\$	35,000.00
316 COMMISSION - BP/MERC/AMUSEMENT	\$	40,000.00
317 OTHER TAX COLLECTION EXPENSE	\$	90,000.00
318 COMMISSION - LST	\$	100.00
319 COMMISSION - DELINQUENT TAX	\$	125,000.00
320 COMMISSION - BP/MERCH TAX	\$	25,000.00
300 O Sub Total	\$	340,100.00
500 OTHER PURCHASED SERVICES		
525 BONDING INSURANCE	\$	1,604.00
500 O Sub Total	\$	1,604.00
600 SUPPLIES		
610 SUPPLIES	\$	1,000.00
600 O Sub Total	\$	1,000.00
800 OTHER OBJECTS		
890 MISCELLANEOUS EXPENDITURES	\$	1,000.00
800 O Sub Total	\$	1,000.00
<b>2330 ** Function Sub Total</b>	<b>\$</b>	<b>393,965.00</b>

2350 LEGAL/ACCOUNTING SERVICES		
300 PURCHASED PROFESSIONAL SERVICES		
312 LEGAL SERVICES	\$	108,000.00
313 COSTS, SOLICITOR'S OFFICE	\$	2,000.00
324 TAX APPEALS COSTS, SOLICITOR'S	\$	50,000.00
330 OTHER PROFESSIONAL SERVICES	\$	100,000.00
300 O Sub Total	\$	260,000.00
<b>2350 ** Function Sub Total</b>	<b>\$</b>	<b>260,000.00</b>

2360 ADMINISTRATIVE SERVICES		
100 SALARIES		
110 ADMINISTRATORS	\$	326,613.00
150 SECRETARIES	\$	71,099.00
100 O Sub Total	\$	397,712.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	57,603.00
213 LIFE INSURANCE	\$	769.00
214 SPOUSAL BUYOUT	\$	7,500.00
215 DENTAL/VISION INSURANCE	\$	3,610.00
220 FICA/MEDICARE	\$	28,403.00
230 RETIREMENT	\$	140,234.00
200 O Sub Total	\$	238,119.00
500 OTHER PURCHASED SERVICES		
580 LOCAL TRAVEL	\$	500.00
581 TRAVEL & CONFERENCE	\$	2,000.00
500 O Sub Total	\$	2,500.00
600 SUPPLIES		
610 SUPPLIES	\$	1,500.00
630 FOOD	\$	1,000.00
600 O Sub Total	\$	2,500.00
800 OTHER OBJECTS		
810 DUES & FEES	\$	2,500.00
890 MISCELLANEOUS EXPENDITURES	\$	500.00
800 O Sub Total	\$	3,000.00
<b>2360 ** Function Sub Total</b>	<b>\$</b>	<b>643,831.00</b>

2380 OFFICE OF THE PRINCIPALS		
100 SALARIES		
110 ADMINISTRATORS	\$	1,012,634.00
150 SECRETARIES	\$	242,102.00
100 O Sub Total	\$	1,254,736.00

200	EMPLOYEE BENEFITS		
211	MEDICAL INSURANCE	\$	233,525.00
213	LIFE INSURANCE	\$	6,225.00
214	SPOUSAL BUYOUT	\$	21,000.00
215	DENTAL/VISION INSURANCE	\$	14,048.00
220	FICA/MEDICARE	\$	100,004.00
230	RETIREMENT	\$	460,929.00
200	O Sub Total	\$	835,731.00
800	OTHER OBJECTS		
810	DUES & FEES	\$	6,350.00
890	MISCELLANEOUS EXPENDITURES	\$	1,300.00
800	O Sub Total	\$	7,650.00
<b>2380</b>	<b>** Function Sub Total</b>	<b>\$</b>	<b>2,098,117.00</b>
2411	HEALTH SERVICES		
100	SALARIES		
130	OTHER PROFESSIONAL	\$	123,594.00
191	NURSES' AIDES	\$	25,740.00
100	O Sub Total	\$	149,334.00
200	EMPLOYEE BENEFITS		
211	MEDICAL INSURANCE	\$	14,787.00
213	LIFE INSURANCE	\$	97.00
215	DENTAL/VISION INSURANCE	\$	802.00
220	FICA/MEDICARE	\$	11,425.00
230	RETIREMENT	\$	52,656.00
200	O Sub Total	\$	79,767.00
300	PURCHASED PROFESSIONAL SERVICES		
330	OTHER PROFESSIONAL SERVICES	\$	150,000.00
300	O Sub Total	\$	150,000.00
400	PURCHASED PROPERTY SERVICES		
430	R&M, EQUIPMENT	\$	1,000.00
400	O Sub Total	\$	1,000.00
500	OTHER PURCHASED SERVICES		
580	LOCAL TRAVEL	\$	200.00
500	O Sub Total	\$	200.00
600	SUPPLIES		
610	SUPPLIES	\$	5,000.00
648	EDUCATIONAL SOFTWARE/LICENSING	\$	3,000.00
600	O Sub Total	\$	8,000.00

800 OTHER OBJECTS		
890 MISCELLANEOUS EXPENDITURES	\$	2,000.00
800 O Sub Total	\$	2,000.00
<b>2411 ** Function Sub Total</b>	<b>\$</b>	<b>390,301.00</b>
2519 BUSINESS OFFICE		
100 SALARIES		
110 ADMINISTRATORS	\$	92,745.00
130 OTHER PROFESSIONAL	\$	113,300.00
150 SECRETARIES	\$	118,902.00
100 O Sub Total	\$	324,947.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	77,522.00
213 LIFE INSURANCE	\$	91.00
215 DENTAL/VISION INSURANCE	\$	4,736.00
220 FICA/MEDICARE	\$	24,859.00
230 RETIREMENT	\$	114,578.00
200 O Sub Total	\$	221,786.00
300 PURCHASED PROFESSIONAL SERVICES		
310 AUDIT SERVICES	\$	25,100.00
330 OTHER PROFESSIONAL SERVICES	\$	10,000.00
340 TECHNICAL SERVICES	\$	31,135.00
300 O Sub Total	\$	66,235.00
400 PURCHASED PROPERTY SERVICES		
430 R&M, EQUIPMENT	\$	500.00
441 RENTAL OF BUILDINGS	\$	72,000.00
448 LEASE/RENTAL OF HARDWARE	\$	165,034.00
400 O Sub Total	\$	237,534.00
500 OTHER PURCHASED SERVICES		
532 POSTAGE	\$	15,000.00
550 PRINTING & BINDING	\$	35,000.00
580 LOCAL TRAVEL	\$	500.00
500 O Sub Total	\$	50,500.00
600 SUPPLIES		
610 SUPPLIES	\$	3,500.00
600 O Sub Total	\$	3,500.00
800 OTHER OBJECTS		
810 DUES & FEES	\$	1,100.00
890 MISCELLANEOUS EXPENDITURES	\$	2,869,146.00
800 O Sub Total	\$	2,870,246.00
<b>2519 ** Function Sub Total</b>	<b>\$</b>	<b>3,774,748.00</b>



2620 BUILDINGS & GROUNDS

100 SALARIES

110 ADMINISTRATORS	\$	80,000.00
150 SECRETARIES	\$	13,729.00
160 MAINTENANCE WORKERS	\$	161,714.00
180 CUSTODIANS	\$	849,909.00
193 SUBSTITUTE CUSTODIANS	\$	70,000.00
194 CUSTODIAL/MAINTENACE OVERTIME	\$	60,000.00
100 O Sub Total	\$	1,235,352.00

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	\$	379,618.00
213 LIFE INSURANCE	\$	1,752.00
215 DENTAL/VISION INSURANCE	\$	23,282.00
220 FICA/MEDICARE	\$	97,450.00
230 RETIREMENT	\$	410,902.00
200 O Sub Total	\$	913,004.00

300 PURCHASED PROFESSIONAL SERVICES

330 OTHER PROFESSIONAL SERVICES	\$	75,000.00
300 O Sub Total	\$	75,000.00

400 PURCHASED PROPERTY SERVICES

421 NATURAL GAS	\$	145,000.00
422 ELECTRICITY	\$	348,300.00
424 WATER/SEWERAGE	\$	63,450.00
430 R&M, EQUIPMENT	\$	65,000.00
431 BOILER REPAIR	\$	30,500.00
432 SOLID WASTE & RECYCLING	\$	27,500.00
433 R&M, VEHICLES	\$	30,000.00
439 R&M, STADIUM	\$	30,000.00
440 RENTAL EQUIPMENT	\$	5,000.00
449 UNIFORM RENTAL	\$	4,000.00
450 BUILDING REPAIR, CONTRACTED	\$	112,000.00
460 EXTERMINATION SERVICE	\$	6,000.00
400 O Sub Total	\$	866,750.00

500 OTHER PURCHASED SERVICES

523 PROPERTY & LIABILITY INSURANCE	\$	325,000.00
530 TELEPHONE SERVICES	\$	28,750.00
580 LOCAL TRAVEL	\$	2,000.00
581 TRAVEL & CONFERENCE	\$	3,000.00
500 O Sub Total	\$	358,750.00

600 SUPPLIES		
610 SUPPLIES	\$	173,000.00
611 SUPPLIES, REPAIR OF BUILDINGS	\$	63,000.00
612 SUPPLIES, UPKEEP OF GROUNDS	\$	33,000.00
613 EQUIPMENT/FURNITURE REPAIR	\$	22,000.00
615 SCHOOL VEHICLES SUPPLIES	\$	5,000.00
616 GASOLINE - SCHOOL VEHICLES	\$	20,000.00
600 O Sub Total	\$	316,000.00
700 EQUIPMENT		
761 FURNITURE REPLACEMENT	\$	5,000.00
790 OTHER PROPERTY	\$	25,000.00
700 O Sub Total	\$	30,000.00
800 OTHER OBJECTS		
810 DUES & FEES	\$	10,000.00
890 MISCELLANEOUS EXPENDITURES	\$	40,000.00
800 O Sub Total	\$	50,000.00
<b>2620 ** Function Sub Total</b>	<b>\$</b>	<b>3,844,856.00</b>
2660 SECURITY SERVICES		
100 SALARIES		
163 POLICE OFFICERS	\$	101,296.00
100 O Sub Total	\$	101,296.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	27,292.00
213 LIFE INSURANCE	\$	1,344.00
215 DENTAL/VISION INSURANCE	\$	1,605.00
220 FICA/MEDICARE	\$	7,749.00
230 RETIREMENT	\$	35,716.00
200 O Sub Total	\$	73,706.00
300 PURCHASED PROFESSIONAL SERVICES		
350 SECURITY/SAFETY SERVICES	\$	310,000.00
300 O Sub Total	\$	310,000.00
400 PURCHASED PROPERTY SERVICES		
430 R&M, EQUIPMENT	\$	20,000.00
400 O Sub Total	\$	20,000.00
600 SUPPLIES		
610 SUPPLIES	\$	5,000.00
600 O Sub Total	\$	5,000.00

700 EQUIPMENT		
790 OTHER PROPERTY	\$	15,000.00
700 O Sub Total	\$	15,000.00
800 OTHER OBJECTS		
890 MISCELLANEOUS EXPENDITURES	\$	130,000.00
800 O Sub Total	\$	130,000.00
<b>2660 ** Function Sub Total</b>	<b>\$</b>	<b>655,002.00</b>
2720 VEHICLE OPERATION SERVICES		
500 OTHER PURCHASED SERVICES		
513 CONTRACTED CARRIERS	\$	3,075,567.00
515 PUBLIC CARRIERS	\$	10,000.00
500 O Sub Total	\$	3,085,567.00
<b>2720 ** Function Sub Total</b>	<b>\$</b>	<b>3,085,567.00</b>
2832 PERSONNEL SERVICES		
100 SALARIES		
150 SECRETARIES	\$	71,099.00
100 O Sub Total	\$	71,099.00
200 EMPLOYEE BENEFITS		
213 LIFE INSURANCE	\$	97.00
214 SPOUSAL BUYOUT	\$	6,303.00
215 DENTAL/VISION INSURANCE	\$	1,306.00
220 FICA/MEDICARE	\$	5,439.00
230 RETIREMENT	\$	25,070.00
200 O Sub Total	\$	38,215.00
300 PURCHASED PROFESSIONAL SERVICES		
390 OTHER PROFESSIONAL SERVICES	\$	12,500.00
300 O Sub Total	\$	12,500.00
<b>2832 ** Function Sub Total</b>	<b>\$</b>	<b>121,814.00</b>
2840 TECHNOLOGY SERVICES		
100 SALARIES		
145 TECHNICIANS	\$	171,598.00
150 SECRETARIES	\$	68,643.00
100 O Sub Total	\$	240,241.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	35,958.00
213 LIFE INSURANCE	\$	1,458.00
215 DENTAL/VISION INSURANCE	\$	2,115.00
220 FICA/MEDICARE	\$	18,378.00
230 RETIREMENT	\$	84,709.00
200 O Sub Total	\$	142,618.00

300 PURCHASED PROFESSIONAL SERVICES		
341 CONTRACTED IT DIRECTOR	\$	192,000.00
300 O Sub Total	\$	192,000.00
400 PURCHASED PROPERTY SERVICES		
430 R&M, EQUIPMENT	\$	167,000.00
400 O Sub Total	\$	167,000.00
500 OTHER PURCHASED SERVICES		
531 INTERNET CONNECTION	\$	25,800.00
580 LOCAL TRAVEL	\$	1,000.00
581 TRAVEL & CONFERENCE	\$	2,000.00
500 O Sub Total	\$	28,800.00
600 SUPPLIES		
610 SUPPLIES	\$	5,000.00
648 EDUCATIONAL SOFTWARE/LICENSING	\$	176,529.00
600 O Sub Total	\$	181,529.00
700 EQUIPMENT		
790 OTHER PROPERTY	\$	150,000.00
700 O Sub Total	\$	150,000.00
800 OTHER OBJECTS		
890 MISCELLANEOUS EXPENDITURES	\$	5,000.00
800 O Sub Total	\$	5,000.00
<b>2840 ** Function Sub Total</b>	<b>\$</b>	<b>1,107,188.00</b>
2910 AIU PROGRAM OF SERVICES		
500 OTHER PURCHASED SERVICES		
595 AIU PROGRAM OF SERVICES	\$	25,916.00
500 O Sub Total	\$	25,916.00
<b>2910 ** Function Sub Total</b>	<b>\$</b>	<b>25,916.00</b>
<b>2000 ** Function (E) Sub Total</b>	<b>\$</b>	<b>18,678,285.00</b>
3000 NON INSTRUCTIONAL SERVICES		
3210 SCHOOL SPONSORED ACTIVITIES		
100 SALARIES		
130 OTHER PROFESSIONAL	\$	123,099.00
100 O Sub Total	\$	123,099.00
200 EMPLOYEE BENEFITS		
220 FICA/MEDICARE	\$	9,417.00
230 RETIREMENT	\$	43,405.00
200 O Sub Total	\$	52,822.00

300 PURCHASED PROFESSIONAL SERVICES		
350 SECURITY/SAFETY SERVICES	\$	1,500.00
300 O Sub Total	\$	1,500.00
400 PURCHASED PROPERTY SERVICES		
415 LAUNDRY & DRY CLEANING	\$	2,500.00
400 O Sub Total	\$	2,500.00
500 OTHER PURCHASED SERVICES		
510 STUDENT TRANSPORTATION SERVICES	\$	20,000.00
500 O Sub Total	\$	20,000.00
600 SUPPLIES		
630 FOOD	\$	10,000.00
600 O Sub Total	\$	10,000.00
<b>3210 ** Function Sub Total</b>	<b>\$</b>	<b>209,921.00</b>
3250 SCHOOL SPONSORED ATHLETICS		
100 SALARIES		
110 ADMINISTRATORS	\$	107,853.00
130 OTHER PROFESSIONAL	\$	346,109.00
150 SECRETARIES	\$	46,562.00
162 GAME WORKERS	\$	20,000.00
100 O Sub Total	\$	520,524.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	39,675.00
213 LIFE INSURANCE	\$	763.00
215 DENTAL/VISION INSURANCE	\$	2,524.00
220 FICA/MEDICARE	\$	39,821.00
230 RETIREMENT	\$	183,536.00
200 O Sub Total	\$	266,319.00
300 PURCHASED PROFESSIONAL SERVICES		
330 OTHER PROFESSIONAL SERVICES	\$	72,000.00
350 SECURITY/SAFETY SERVICES	\$	40,000.00
390 OTHER PROFESSIONAL SERVICES	\$	46,350.00
300 O Sub Total	\$	158,350.00
400 PURCHASED PROPERTY SERVICES		
415 LAUNDRY & DRY CLEANING	\$	2,500.00
430 R&M, EQUIPMENT	\$	15,000.00
400 O Sub Total	\$	17,500.00

500 OTHER PURCHASED SERVICES		
510 STUDENT TRANSPORTATION SERVICES	\$	60,000.00
580 LOCAL TRAVEL	\$	1,000.00
500 O Sub Total	\$	61,000.00
600 SUPPLIES		
610 SUPPLIES	\$	81,300.00
630 FOOD	\$	7,000.00
600 O Sub Total	\$	88,300.00
700 EQUIPMENT		
752 CAPITAL EQUIPMENT	\$	5,000.00
790 OTHER PROPERTY	\$	10,000.00
700 O Sub Total	\$	15,000.00
800 OTHER OBJECTS		
810 DUES & FEES	\$	10,000.00
800 O Sub Total	\$	10,000.00
<b>3250 ** Function Sub Total</b>	<b>\$</b>	<b>1,136,993.00</b>
3300 COMMUNITY SERVICES		
800 OTHER OBJECTS		
890 MISCELLANEOUS EXPENDITURES	\$	60,285.00
800 O Sub Total	\$	60,285.00
<b>3300 ** Function Sub Total</b>	<b>\$</b>	<b>60,285.00</b>
3310 COMMUNITY RECREATION		
100 SALARIES		
110 ADMINISTRATORS	\$	11,670.00
130 OTHER PROFESSIONAL	\$	1,000.00
161 LIFE GUARDS	\$	5,000.00
100 O Sub Total	\$	17,670.00
200 EMPLOYEE BENEFITS		
220 FICA/MEDICARE	\$	1,352.00
230 RETIREMENT	\$	6,230.00
200 O Sub Total	\$	7,582.00
600 SUPPLIES		
614 SWIMMING POOL SUPPLIES	\$	7,500.00
600 O Sub Total	\$	7,500.00
800 OTHER OBJECTS		
810 DUES & FEES	\$	250.00
800 O Sub Total	\$	250.00
<b>3310 ** Function Sub Total</b>	<b>\$</b>	<b>33,002.00</b>

3320 JROTC

100 SALARIES

120 PROFESSIONAL STAFF SALARIES	\$	157,845.00
100 O Sub Total	\$	157,845.00

200 EMPLOYEE BENEFITS

213 LIFE INSURANCE	\$	194.00
214 SPOUSAL BUYOUT	\$	12,606.00
215 DENTAL/VISION INSURANCE	\$	2,436.00
220 FICA/MEDICARE	\$	12,074.00
230 RETIREMENT	\$	55,656.00
200 O Sub Total	\$	82,966.00

400 PURCHASED PROPERTY SERVICES

415 LAUNDRY & DRY CLEANING	\$	2,000.00
400 O Sub Total	\$	2,000.00

600 SUPPLIES

610 SUPPLIES	\$	1,500.00
600 O Sub Total	\$	1,500.00

**3320 \*\* Function Sub Total**

**\$ 244,311.00**

**3000 \*\* Function (E) Sub Total**

**\$ 1,684,512.00**

5000 DEBT SERVICE/OTHER

5110 DEBT SERVICE

700 EQUIPMENT

770 LOANS	\$	67,090.00
700 O Sub Total	\$	67,090.00

800 OTHER OBJECTS

810 DUES & FEES	\$	5,000.00
830 INTEREST PAYMENTS, GOB	\$	3,004,089.00
800 O Sub Total	\$	3,009,089.00

900 OTHER FINANCING

910 PRINCIPAL, GOB	\$	3,995,000.00
900 O Sub Total	\$	3,995,000.00

**5110 \*\* Function Sub Total**

**\$ 7,071,179.00**

5130 REFUND OF PRIOR YEAR REVENUES

800 OTHER OBJECTS

880 TAX REFUNDS PRIOR YEAR	\$	75,000.00
800 Sub Total	\$	75,000.00

**5130 \*\* Function Sub Total**

**\$ 75,000.00**

**5000 \*\* Function (E) Sub Total**

**\$ 7,146,179.00**

**Report Totals**

**\$ 61,101,675.00**