



**West Mifflin Area
School District**

**Proposed General
Fund Budget
2023-2024**

BUDGET NARRATIVE

The Presented Budget

Total projected Revenues are \$64,536,812 and projected Expenditures are \$65,385,465 for the 2023-2024 fiscal year. Thus requiring \$848,653 to be used from the fund balance.

The attached budget includes the following:

- No tax increase leaving the tax rate at 26.5691 mills.
- Total Expenditures Increased \$4,280,408
 - \$1,025,408 Professional Staff Salaries
 - \$730,000 Special Education not including Salaries
 - \$704,811 Health Care Costs
 - Medical Insurance Increased 15% and Dental/Vision Insurance 3%.
 - 23% Related to two new positions and the creation of 9 full time paraeducator positions with single health care coverage
 - \$555,194 PSERS
 - Offset by the PSERS Rate decreasing to 34.00% from 35.26%
 - \$363,630 SEIU Salaries
 - \$337,934 Administrative Salaries
 - 49% Related to the creation of a Special Education Director and HVAC Technician

REVENUE BUDGETED INCREASES FOR 2023-2024

- Basic Education Funding of \$2.85 million.
 - The States Proposed Basic Education Funding was used
- Special Education Funding of \$624,000
 - The States Proposed Special Education Funding was used
- Retirement Reimbursement \$321,000.
- Social Security Reimbursement \$209,000

REVENUE BUDGETED DECREASES FOR 2023-2024

- Real Estate Taxes of \$135,000
- Transportation Reimbursement of \$500,000
 - Transportation Reimbursement was over budgeted in 22-23

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
2023-2024 PROPOSED GENERAL FUND BUDGET
REVENUE**

ACCOUNT	ACCOUNT DESCRIPTION	BUDGET
<u>6000 LOCAL REVENUE</u>		
10-6111-001-000-00-00-00/6001	PROPERTY TAX-WM	\$ 22,921,276.00
10-6111-002-000-00-00-00/6002	PROPERTY TAX-WHITAKER	\$ 682,247.00
10-6113-000-000-00-00-00/6003	PUBLIC UTILITY REALTY TAX	\$ 28,449.00
10-6114-000-000-00-00-03/7672	PILOT - BETTIS	\$ 413,101.00
10-6143-001-000-00-00-00/6005	LST-WM	\$ 45,000.00
10-6151-001-000-00-00-00/6007	EIT-WM	\$ 2,100,000.00
10-6151-002-000-00-00-00/6008	EIT-WHITAKER	\$ 100,000.00
10-6153-000-000-00-00-00/6009	REAL ESTATE TRANSFER TAX	\$ 275,000.00
10-6154-000-000-00-00-00/6010	ADMISSION TAX	\$ 200,000.00
10-6155-001-000-00-00-00/6056	BUSINESS PRIVILEGE TAX-WM	\$ 750,000.00
10-6157-001-000-00-00-00/6011	MERCANTILE TAX-WM	\$ 564,000.00
10-6411-001-000-00-00-00/6013	DELINQUENT RET-WM	\$ 1,500,000.00
10-6411-002-000-00-00-00/6014	DELINQUENT RET-WHITAKER	\$ 45,000.00
10-6455-001-000-00-00-00/6061	DELINQUENT BPT-WM	\$ 500,000.00
10-6457-001-000-00-00-00/6017	DELINQUENT MERCH TAX-WM	\$ 75,000.00
10-6510-000-000-00-00-00/6019	EARNINGS FROM INVESTMENTS	\$ 500,000.00
10-6710-000-000-00-00-20/8214	ADMISSIONS - FOOTBALL	\$ 25,000.00
10-6710-000-000-00-00-21/8229	ADMISSIONS - BOYS SOCCER	\$ 4,000.00
10-6710-000-000-00-00-22/8320	ADMISSIONS - GIRLS SOCCER	\$ 2,200.00
10-6710-000-000-00-00-24/8309	ADMISSIONS - GIRLS VOLLEYBALL	\$ 3,000.00
10-6710-000-000-00-00-28/8215	ADMISSIONS BOYS - BASKETBALL	\$ 2,800.00
10-6710-000-000-00-00-29/8216	ADMISSIONS - GIRLS BASKETBALL	\$ 2,500.00
10-6710-000-000-00-00-30/8942	ADMISSIONS - WRESTLING	\$ 2,300.00
10-6710-000-000-00-00-32/8485	ADMISSIONS - TRACK&FIELD	\$ 1,500.00
10-6710-000-000-00-00-35/8218	ADMISSIONS - SWIMMING	\$ 600.00
10-6832-000-000-00-00-00/7695	IDEA PASS THROUGH FUNDS	\$ 715,000.00
10-6910-000-000-00-00-00/6020	RENTS	\$ 10,000.00
10-6941-000-000-00-00-72/7403	DCSD TUITION	\$ 3,500,000.00
10-6980-000-000-00-00-00/6051	SWIM PROGRAMS	\$ 5,000.00
10-6999-000-000-00-00-01/7412	ROYALTIES	\$ 250.00
10-6999-000-000-00-00-03/7414	COCA COLA	\$ 300.00
10-6999-000-000-00-00-04/7415	MAGISTERIAL	\$ 5,000.00
10-6999-000-000-00-00-05/7416	FNB CREDIT CARD REBATE	\$ 3,000.00
10-6999-000-000-00-00-08/7638	EMPLOYEE LAPTOP INSURANCE	\$ 1,500.00
10-6999-000-000-00-00-14/8093	RECORDS REQUEST REVENUE	\$ 300.00
10-6999-000-000-00-00-19/8191	I PAD INSURANCE	\$ 19,000.00
10-6999-000-000-10-01-00/9388	MISCELLANEOUS REVENUE - AIU PRE-	\$ 6,000.00
6000 Function (R) TOTALS		\$ 35,008,323.00

7000 STATE REVENUE

10-7111-000-000-00-00-00/6682	FISCAL STABILIZATION GRANT	\$ 11,414,916.00
10-7112-000-000-00-00-00/8872	SOCIAL SECURITY REIMBURSEMENT	\$ 1,000,000.00
10-7271-000-000-00-00-00/0185	SPECIAL EDUCATION	\$ 2,998,100.00
10-7311-000-000-00-00-00/8336	SD TRANSPORTATION	\$ 1,500,000.00
10-7312-000-000-00-00-00/8337	NP TRANSPORTATION	\$ 50,000.00
10-7320-000-000-00-00-00/6035	RENTAL REIMBURSEMENT	\$ 752,774.00
10-7330-000-000-00-00-00/6036	HEALTH SERVICES	\$ 50,000.00
10-7340-000-000-00-00-00/6037	SUPPLEMENTAL - ACT 1	\$ 1,845,857.00
10-7505-000-000-00-00-00/8160	READY TO LEARN BLOCK GRANT	\$ 489,803.00
10-7820-000-000-00-00-00/0044	RETIREMENT REIMBURSEMENT	\$ 5,000,691.00
7000 Function (R) TOTALS		\$ 25,102,141.00

8000 FEDERAL REVENUE

10-8390-000-000-00-00-00/5133	JROTC	\$ 44,004.00
10-8512-000-000-00-00-00/6073	IDEA SUPPLEMENTAL	\$ 175,000.00
10-8514-000-000-00-00-00/6050	TITLE I	\$ 987,090.00
10-8515-000-000-00-00-00/6078	TITLE II	\$ 117,500.00
10-8517-000-000-00-00-00/5147	TITLE IV	\$ 52,754.00
10-8743-000-000-00-00-00/8978	Esser II	\$ 500,000.00
10-8744-000-000-00-00-00/8979	ESSER III	\$ 2,500,000.00
10-8810-000-000-00-00-00/0095	ACCESS-SBAP REIMBURSEMENT	\$ 50,000.00
8000 Function (R) TOTALS		\$ 3,926,348.00

9000 OTHER FINANCING SOURCES

10-9310-000-000-00-00-00/6686	APPROPRIATION FROM FUND BALANCE	\$ 848,653.00
9000 Function (R) TOTALS		\$ 848,653.00

FINAL TOTALS FOR REPORT		\$ 65,385,465.00
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WEST MIFFLIN AREA SCHOOL DISTRICT
 2023-2024 PROPOSED GENERAL FUND BUDGET
 EXPENSES

23-24 Proposed
 Expenditures

1000 INSTRUCTION

1110 REGULAR PROGRAMS

100 SALARIES

120 PROFESSIONAL STAFF SALARIES	\$ 12,167,088.00
190 PARAEDUCATORS	\$ 50,875.00
100 O Sub Total	\$ 12,217,963.00

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	\$ 2,146,856.00
213 LIFE INSURANCE	\$ 11,587.00
214 SPOUSAL BUYOUT	\$ 170,909.00
215 DENTAL/VISION INSURANCE	\$ 121,237.00
220 FICA/MEDICARE	\$ 937,854.00
230 RETIREMENT	\$ 4,154,105.00
250 UNEMPLOYMENT COMPENSATION	\$ 40,000.00
260 WORKERS COMPENSATION	\$ 140,000.00
282 OPEB - RETIREES OTHER BENEFITS	\$ 676,000.00
291 EARLY RETIREMENT BENEFITS	\$ 19,276.00
200 O Sub Total	\$ 8,417,824.00

300 PURCHASED PROFESSIONAL SERVICES

329 PROFESSIONAL SERVICES	\$ 465,000.00
390 OTHER PROFESSIONAL SERVICES	\$ 4,500.00
300 O Sub Total	\$ 469,500.00

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
562 TUITION - PA CHARTER/CYBER SCHOOLS	\$ 1,544,000.00
568 TUITION - PRRI'S, ALT ED, DETENTION	\$ 6,000.00
569 TUITION - OTHER	\$ 9,000.00
580 LOCAL TRAVEL	\$ 2,250.00
581 TRAVEL & CONFERENCE	\$ 12,500.00
500 O Sub Total	\$ 1,583,750.00

600 SUPPLIES

610 SUPPLIES	\$ 224,602.00
630 FOOD	\$ 3,500.00
640 BOOKS & PERIODICALS	\$ 353,600.00
648 EDUCATIONAL SOFTWARE/LICENSING	\$ 35,000.00
600 O Sub Total	\$ 616,702.00

800 OTHER OBJECTS

890 MISCELLANEOUS EXPENDITURES	\$ 5,000.00
800 O Sub Total	\$ 5,000.00

1110 ** Function Sub Total

\$ 23,332,939.00

1210 SPECIAL EDUCATION

100 SALARIES

110 ADMINISTRATORS	\$ 110,210.00
120 PROFESSIONAL STAFF SALARIES	\$ 2,153,813.00
150 SECRETARIES	\$ 73,232.00
190 PARAEDUCATORS	\$ 695,932.00
100 O Sub Total	\$ 3,033,187.00

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	\$ 432,096.00
213 LIFE INSURANCE	\$ 2,601.00
214 SPOUSAL BUYOUT	\$ 62,000.00
215 DENTAL/VISION INSURANCE	\$ 24,521.00
220 FICA/MEDICARE	\$ 232,036.00
230 RETIREMENT	\$ 1,031,283.00
200 O Sub Total	\$ 1,784,537.00

300 PURCHASED PROFESSIONAL SERVICES

322 PROFESSIONAL SERVICES - AIU	\$ 2,595,000.00
330 OTHER PROFESSIONAL SERVICES	\$ 131,918.00
381 PROFESSIONAL DEVELOPMENT SERVICES	\$ 2,000.00
390 OTHER PROFESSIONAL SERVICES	\$ 90,000.00
300 O Sub Total	\$ 2,818,918.00

500 OTHER PURCHASED SERVICES

510 STUDENT TRANSPORTATION SERVICES	\$ 488,000.00
562 TUITION - PA CHARTER/CYBER SCHOOLS	\$ 1,050,000.00
567 TUITION - APS	\$ 65,000.00
569 TUITION - OTHER	\$ 1,060,000.00
581 TRAVEL & CONFERENCE	\$ 4,550.00
596 IU SERVICES	\$ 80,000.00
500 O Sub Total	\$ 2,747,550.00

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	\$	5,000.00
700 O Sub Total	\$	5,000.00
800 OTHER OBJECTS		
810 DUES & FEES	\$	500.00
890 MISCELLANEOUS EXPENDITURES	\$	17,000.00
800 O Sub Total	\$	17,500.00
1210 ** Function Sub Total	\$	10,418,142.00
1243 ACE PROGRAM		
100 SALARIES		
120 PROFESSIONAL STAFF SALARIES	\$	243,500.00
100 O Sub Total	\$	243,500.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	57,445.00
213 LIFE INSURANCE	\$	242.00
215 DENTAL/VISION INSURANCE	\$	3,138.00
220 FICA/MEDICARE	\$	18,627.00
230 RETIREMENT	\$	82,790.00
200 O Sub Total	\$	162,242.00
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	\$	5,000.00
500 O Sub Total	\$	5,000.00
600 SUPPLIES		
610 SUPPLIES	\$	500.00
600 O Sub Total	\$	500.00
1243 ** Function Sub Total	\$	411,942.00

1342 FAMILY & CONSUMER SCIENCES

100 SALARIES

120 PROFESSIONAL STAFF SALARIES	\$	266,500.00
100 O Sub Total	\$	266,500.00

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	\$	16,270.00
213 LIFE INSURANCE	\$	291.00
214 SPOUSAL BUYOUT	\$	6,303.00
215 DENTAL/VISION INSURANCE	\$	2,055.00
220 FICA/MEDICARE	\$	20,388.00
230 RETIREMENT	\$	90,610.00
200 O Sub Total	\$	135,917.00

400 PURCHASED PROPERTY SERVICES

430 R&M, EQUIPMENT	\$	700.00
400 O Sub Total	\$	700.00

500 OTHER PURCHASED SERVICES

580 LOCAL TRAVEL	\$	1,250.00
500 O Sub Total	\$	1,250.00

600 SUPPLIES

610 SUPPLIES	\$	4,500.00
630 FOOD	\$	15,000.00
600 O Sub Total	\$	19,500.00

1342 ** Function Sub Total **\$ 423,867.00**

1360 BUSINESS EDUCATION

100 SALARIES

120 PROFESSIONAL STAFF SALARIES	\$	176,600.00
100 O Sub Total	\$	176,600.00

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	\$	8,135.00
213 LIFE INSURANCE	\$	194.00
214 SPOUSAL BUYOUT	\$	8,000.00
215 DENTAL/VISION INSURANCE	\$	400.00
220 FICA/MEDICARE	\$	13,510.00
230 RETIREMENT	\$	60,044.00
200 O Sub Total	\$	90,283.00

1360 ** Function Sub Total **\$ 266,883.00**

1391 STEEL CENTER VO TECH

500 OTHER PURCHASED SERVICES

564 TUITION - STEEL CENTER	\$	590,958.00
596 IU SERVICES	\$	20,392.00
500 O Sub Total	\$	611,350.00

1391 ** Function Sub Total **\$ 611,350.00**

1500 NONPUBLIC SCHOOL PROGRAMS

300 PURCHASED PROFESSIONAL SERVICES

330 OTHER PROFESSIONAL SERVICES	\$	15,000.00
300 O Sub Total	\$	15,000.00

1500 ** Function Sub Total **\$ 15,000.00**

1000 ** Function (E) Sub Total **\$ 35,480,123.00**

2000 SUPPORT SERVICES**2120 GUIDANCE SERVICES**

100 SALARIES

120 PROFESSIONAL STAFF SALARIES	\$	461,500.00
150 SECRETARIES	\$	51,064.00
100 O Sub Total	\$	512,564.00

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	\$	92,628.00
213 LIFE INSURANCE	\$	576.00
214 SPOUSAL BUYOUT	\$	16,000.00
215 DENTAL/VISION INSURANCE	\$	5,110.00
220 FICA/MEDICARE	\$	39,210.00
230 RETIREMENT	\$	174,272.00
200 O Sub Total	\$	327,796.00

300 PURCHASED PROFESSIONAL SERVICES

311 CLRS	\$	125,268.00
340 TECHNICAL SERVICES	\$	16,500.00
300 O Sub Total	\$	141,768.00

600 SUPPLIES

610 SUPPLIES	\$	1,000.00
600 O Sub Total	\$	1,000.00
2120 ** Functio Sub Total	\$	983,128.00

2130 ATTENDANCE SERVICES

100 SALARIES

120 PROFESSIONAL STAFF SALARIES	\$	89,000.00
100 O Sub Total	\$	89,000.00

200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	20,070.00
213 LIFE INSURANCE	\$	96.00
215 DENTAL/VISION INSURANCE	\$	1,256.00
220 FICA/MEDICARE	\$	6,808.00
230 RETIREMENT	\$	30,260.00
200 O Sub Total	\$	58,490.00

500 OTHER PURCHASED SERVICES		
580 LOCAL TRAVEL	\$	250.00
500 O Sub Total	\$	250.00
2130 ** Functio Sub Total	\$	147,740.00

2140 PSYCHOLOGICAL SERVICES

100 SALARIES		
120 PROFESSIONAL STAFF SALARIES	\$	104,800.00
100 O Sub Total	\$	104,800.00

200 EMPLOYEE BENEFITS		
213 LIFE INSURANCE	\$	96.00
214 SPOUSAL BUYOUT	\$	8,000.00
220 FICA/MEDICARE	\$	8,019.00
230 RETIREMENT	\$	35,632.00
200 O Sub Total	\$	51,747.00

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 \$ **228,297.00**

2250 SCHOOL LIBRARY SERVICES

100 SALARIES		
120 PROFESSIONAL STAFF SALARIES	\$	333,500.00
100 O Sub Total	\$	333,500.00

200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	46,503.00
213 LIFE INSURANCE	\$	291.00
215 DENTAL/VISION INSURANCE	\$	2,455.00
220 FICA/MEDICARE	\$	25,512.00
230 RETIREMENT	\$	113,390.00
200 O Sub Total	\$	188,151.00
600 SUPPLIES		
610 SUPPLIES	\$	5,075.00
640 BOOKS & PERIODICALS	\$	31,902.00
648 EDUCATIONAL SOFTWARE/LICENSING	\$	80,524.00
600 O Sub Total	\$	117,501.00
2250 ** Function Sub Total	\$	639,152.00
2270 STAFF DEVELOPMENT		
200 EMPLOYEE BENEFITS		
240 TUITION REIMBURSEMENT	\$	40,000.00
200 O Sub Total	\$	40,000.00
600 SUPPLIES		
630 FOOD	\$	1,000.00
600 O Sub Total	\$	1,000.00
2270 ** Function Sub Total	\$	41,000.00
2310 BOARD SERVICES		
100 SALARIES		
110 ADMINISTRATORS	\$	17,020.00
150 SECRETARIES	\$	10,985.00
100 O Sub Total	\$	28,005.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	7,143.00
213 LIFE INSURANCE	\$	48.00
215 DENTAL/VISION INSURANCE	\$	390.00
220 FICA/MEDICARE	\$	2,143.00
230 RETIREMENT	\$	9,522.00
200 O Sub Total	\$	19,246.00
500 OTHER PURCHASED SERVICES		
520 INSURANCE - GENERAL	\$	250,000.00
525 BONDING INSURANCE	\$	500.00
549 ADVERTISING EXPENSE	\$	5,000.00
581 TRAVEL & CONFERENCE	\$	3,000.00
500 O Sub Total	\$	258,500.00

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
2310 ** Function Sub Total	\$	353,751.00
2330 TAX ASSESSMENT & COLLECTION		
100 SALARIES		
111 TAX COLLECTORS	\$	47,825.00
100 O Sub Total	\$	47,825.00
200 EMPLOYEE BENEFITS		
220 FICA/MEDICARE	\$	3,659.00
200 O Sub Total	\$	3,659.00
300 PURCHASED PROFESSIONAL SERVICES		
314 PREPARATION & FILING FEES	\$	15,000.00
315 COMMISSION - EIT	\$	41,800.00
316 COMMISSION - BP/MERC/AMUSEMENT	\$	40,770.00
317 OTHER TAX COLLECTION EXPENSE	\$	75,000.00
318 COMMISSION - LST	\$	4,125.00
319 COMMISSION - DELINQUENT TAX	\$	57,475.00
320 COMMISSION - BP/MERCH TAX	\$	27,500.00
300 O Sub Total	\$	261,670.00
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
2330 ** Function Sub Total	\$	316,758.00

2350 LEGAL/ACCOUNTING SERVICES

300 PURCHASED PROFESSIONAL SERVICES

312 LEGAL SERVICES	\$	12,000.00
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	\$	164,000.00

2350 ** Function Sub Total **\$ 164,000.00**

2360 ADMINISTRATIVE SERVICES

100 SALARIES

110 ADMINISTRATORS	\$	338,433.00
150 SECRETARIES	\$	73,232.00
100 O Sub Total	\$	411,665.00

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	\$	60,088.00
213 LIFE INSURANCE	\$	582.00
214 SPOUSAL BUYOUT	\$	8,000.00
215 DENTAL/VISION INSURANCE	\$	3,684.00
220 FICA/MEDICARE	\$	30,374.00
230 RETIREMENT	\$	139,966.00
200 O Sub Total	\$	242,694.00

500 OTHER PURCHASED SERVICES

581 TRAVEL & CONFERENCE	\$	2,000.00
500 O Sub Total	\$	2,000.00

600 SUPPLIES

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

800 OTHER OBJECTS

810 DUES & FEES	\$	2,500.00
890 MISCELLANEOUS EXPENDITURES	\$	500.00
800 O Sub Total	\$	3,000.00

2360 ** Function Sub Total **\$ 660,859.00**

2380 OFFICE OF THE PRINCIPALS

100 SALARIES

110 ADMINISTRATORS	\$	1,052,643.00
150 SECRETARIES	\$	258,856.00
100 O Sub Total	\$	1,311,499.00

200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	255,018.00
213 LIFE INSURANCE	\$	3,759.00
214 SPOUSAL BUYOUT	\$	20,000.00
215 DENTAL/VISION INSURANCE	\$	12,793.00
220 FICA/MEDICARE	\$	100,331.00
230 RETIREMENT	\$	445,910.00
200 O Sub Total	\$	837,811.00
400 PURCHASED PROPERTY SERVICES		
430 R&M, EQUIPMENT	\$	2,000.00
400 O Sub Total	\$	2,000.00
500 OTHER PURCHASED SERVICES		
580 LOCAL TRAVEL	\$	550.00
500 O Sub Total	\$	550.00
600 SUPPLIES		
630 FOOD	\$	2,900.00
600 O Sub Total	\$	2,900.00
800 OTHER OBJECTS		
810 DUES & FEES	\$	6,077.00
890 MISCELLANEOUS EXPENDITURES	\$	1,300.00
800 O Sub Total	\$	7,377.00
2380 ** Function Sub Total	\$	2,162,137.00
2390 Other Administration Services		
800 OTHER OBJECTS		
810 DUES & FEES	\$	4,000.00
800 O Sub Total	\$	4,000.00
2390 ** Function Sub Total	\$	4,000.00
2411 HEALTH SERVICES		
100 SALARIES		
130 OTHER PROFESSIONAL	\$	203,494.00
191 NURSES' AIDES	\$	25,988.00
100 O Sub Total	\$	229,482.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	39,835.00
213 LIFE INSURANCE	\$	97.00
215 DENTAL/VISION INSURANCE	\$	2,083.00
220 FICA/MEDICARE	\$	17,555.00
230 RETIREMENT	\$	78,024.00
200 O Sub Total	\$	137,594.00

300 PURCHASED PROFESSIONAL SERVICES		
330 OTHER PROFESSIONAL SERVICES	\$	220,000.00
300 O Sub Total	\$	220,000.00
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
630 FOOD	\$	250.00
600 O Sub Total	\$	5,250.00
800 OTHER OBJECTS		
890 MISCELLANEOUS EXPENDITURES	\$	2,000.00
800 O Sub Total	\$	2,000.00
2411 ** Function Sub Total	\$	595,526.00
2519 BUSINESS OFFICE		
100 SALARIES		
110 ADMINISTRATORS	\$	96,455.00
130 OTHER PROFESSIONAL	\$	116,700.00
150 SECRETARIES	\$	118,511.00
100 O Sub Total	\$	331,666.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	95,280.00
213 LIFE INSURANCE	\$	527.00
215 DENTAL/VISION INSURANCE	\$	5,210.00
220 FICA/MEDICARE	\$	25,373.00
230 RETIREMENT	\$	112,766.00
200 O Sub Total	\$	239,156.00
300 PURCHASED PROFESSIONAL SERVICES		
310 AUDIT SERVICES	\$	25,700.00
330 OTHER PROFESSIONAL SERVICES	\$	10,000.00
340 TECHNICAL SERVICES	\$	33,000.00
300 O Sub Total	\$	68,700.00

400 PURCHASED PROPERTY SERVICES		
430 R&M, EQUIPMENT	\$	500.00
441 RENTAL OF BUILDINGS	\$	72,000.00
448 LEASE/RENTAL OF HARDWARE	\$	171,600.00
400 O Sub Total	\$	244,100.00
500 OTHER PURCHASED SERVICES		
532 POSTAGE	\$	15,000.00
550 PRINTING & BINDING	\$	60,000.00
580 LOCAL TRAVEL	\$	1,500.00
581 TRAVEL & CONFERENCE	\$	1,000.00
500 O Sub Total	\$	77,500.00
600 SUPPLIES		
610 SUPPLIES	\$	5,000.00
648 EDUCATIONAL SOFTWARE/LICENSING	\$	4,894.00
600 O Sub Total	\$	9,894.00
800 OTHER OBJECTS		
810 DUES & FEES	\$	2,000.00
890 MISCELLANEOUS EXPENDITURES	\$	4,408,507.00
800 O Sub Total	\$	4,410,507.00
2519 ** Function Sub Total	\$	5,381,523.00
2620 BUILDINGS & GROUNDS		
100 SALARIES		
110 ADMINISTRATORS	\$	82,400.00
150 SECRETARIES	\$	17,680.00
160 MAINTENANCE WORKERS	\$	195,728.00
180 CUSTODIANS	\$	971,807.00
194 CUSTODIAL/MAINTENACE OVERTIME	\$	80,000.00
100 O Sub Total	\$	1,347,615.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	422,235.00
213 LIFE INSURANCE	\$	2,214.00
214 SPOUSAL BUYOUT	\$	6,000.00
215 DENTAL/VISION INSURANCE	\$	23,012.00
220 FICA/MEDICARE	\$	96,974.00
230 RETIREMENT	\$	430,991.00
200 O Sub Total	\$	981,426.00
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	\$	156,200.00
422 ELECTRICITY	\$	343,300.00
424 WATER/SEWERAGE	\$	76,750.00
430 R&M, EQUIPMENT	\$	77,500.00
431 BOILER REPAIR	\$	25,000.00
432 SOLID WASTE & RECYCLING	\$	55,000.00
433 R&M, VEHICLES	\$	20,000.00
439 R&M, STADIUM	\$	20,000.00
440 RENTAL EQUIPMENT	\$	2,500.00
449 UNIFORM RENTAL	\$	5,000.00
450 BUILDING REPAIR, CONTRACTED	\$	95,000.00
460 EXTERMINATION SERVICE	\$	6,000.00
400 O Sub Total	\$	882,250.00

500 OTHER PURCHASED SERVICES

523 PROPERTY & LIABILITY INSURANCE	\$	350,000.00
530 TELEPHONE SERVICES	\$	24,750.00
580 LOCAL TRAVEL	\$	500.00
581 TRAVEL & CONFERENCE	\$	2,000.00
500 O Sub Total	\$	377,250.00

600 SUPPLIES

610 SUPPLIES	\$	190,000.00
611 SUPPLIES, REPAIR OF BUILDINGS	\$	24,000.00
612 SUPPLIES, UPKEEP OF GROUNDS	\$	20,000.00
613 EQUIPMENT/FURNITURE REPAIR	\$	12,000.00
615 SCHOOL VEHICLES SUPPLIES	\$	2,500.00
616 GASOLINE - SCHOOL VEHICLES	\$	15,000.00
600 O Sub Total	\$	263,500.00

700 EQUIPMENT

761 FURNITURE REPLACEMENT	\$	5,000.00
790 OTHER PROPERTY	\$	20,000.00
700 O Sub Total	\$	25,000.00

800 OTHER OBJECTS

810 DUES & FEES	\$	10,000.00
890 MISCELLANEOUS EXPENDITURES	\$	25,000.00
800 O Sub Total	\$	35,000.00

2620 ** Function Sub Total \$ **3,987,041.00**

2660 SECURITY SERVICES

100 SALARIES

163 POLICE OFFICERS	\$	99,547.00
100 O Sub Total	\$	99,547.00

200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	40,396.00
213 LIFE INSURANCE	\$	485.00
215 DENTAL/VISION INSURANCE	\$	2,118.00
220 FICA/MEDICARE	\$	7,615.00
230 RETIREMENT	\$	33,846.00
200 O Sub Total	\$	84,460.00
300 PURCHASED PROFESSIONAL SERVICES		
350 SECURITY/SAFETY SERVICES	\$	400,000.00
300 O Sub Total	\$	400,000.00
400 PURCHASED PROPERTY SERVICES		
430 R&M, EQUIPMENT	\$	20,000.00
400 O Sub Total	\$	20,000.00
600 SUPPLIES		
610 SUPPLIES	\$	6,000.00
600 O Sub Total	\$	6,000.00
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
2660 ** Function Sub Total	\$	755,007.00
2720 VEHICLE OPERATION SERVICES		
500 OTHER PURCHASED SERVICES		
513 CONTRACTED CARRIERS	\$	2,826,784.00
500 O Sub Total	\$	2,826,784.00
2720 ** Function Sub Total	\$	2,826,784.00
2832 PERSONNEL SERVICES		
100 SALARIES		
150 SECRETARIES	\$	73,232.00
100 O Sub Total	\$	73,232.00
200 EMPLOYEE BENEFITS		
213 LIFE INSURANCE	\$	97.00
214 SPOUSAL BUYOUT	\$	6,303.00
215 DENTAL/VISION INSURANCE	\$	1,345.00
220 FICA/MEDICARE	\$	5,602.00
230 RETIREMENT	\$	24,899.00
200 O Sub Total	\$	38,246.00

300 PURCHASED PROFESSIONAL SERVICES		
390 OTHER PROFESSIONAL SERVICES	\$	12,500.00
300 O Sub Total	\$	12,500.00
2832 ** Function Sub Total	\$	123,978.00
2840 TECHNOLOGY SERVICES		
100 SALARIES		
145 TECHNICIANS	\$	263,388.00
150 SECRETARIES	\$	56,264.00
100 O Sub Total	\$	319,652.00
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	\$	56,037.00
213 LIFE INSURANCE	\$	1,061.00
215 DENTAL/VISION INSURANCE	\$	2,921.00
220 FICA/MEDICARE	\$	24,453.00
230 RETIREMENT	\$	108,682.00
200 O Sub Total	\$	193,154.00
300 PURCHASED PROFESSIONAL SERVICES		
340 TECHNICAL SERVICES	\$	72,144.00
341 CONTRACTED IT DIRECTOR	\$	201,000.00
300 O Sub Total	\$	273,144.00
400 PURCHASED PROPERTY SERVICES		
430 R&M, EQUIPMENT	\$	150,000.00
400 O Sub Total	\$	150,000.00
500 OTHER PURCHASED SERVICES		
531 INTERNET CONNECTION	\$	25,800.00
580 LOCAL TRAVEL	\$	500.00
581 TRAVEL & CONFERENCE	\$	2,000.00
500 O Sub Total	\$	28,300.00
600 SUPPLIES		
648 EDUCATIONAL SOFTWARE/LICENSING	\$	100,000.00
600 O Sub Total	\$	100,000.00
700 EQUIPMENT		
790 OTHER PROPERTY	\$	100,000.00
700 O Sub Total	\$	100,000.00
800 OTHER OBJECTS		
890 MISCELLANEOUS EXPENDITURES	\$	1,000.00
800 O Sub Total	\$	1,000.00
2840 ** Function Sub Total	\$	1,165,250.00

2910 AIU PROGRAM OF SERVICES

500 OTHER PURCHASED SERVICES

595 AIU PROGRAM OF SERVICES \$ 27,584.00

500 O Sub Total \$ 27,584.00

2910 ** Function Sub Total \$ 27,584.00

2000 ** Function (E) Sub Total \$ 20,063,515.00

3000 NON INSTRUCTIONAL SERVICES

3210 SCHOOL SPONSORED ACTIVITIES

100 SALARIES

130 OTHER PROFESSIONAL \$ 123,625.00

100 O Sub Total \$ 123,625.00

200 EMPLOYEE BENEFITS

220 FICA/MEDICARE \$ 9,457.00

230 RETIREMENT \$ 42,033.00

200 O Sub Total \$ 51,490.00

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 \$ 35,000.00

500 O Sub Total \$ 35,000.00

800 OTHER OBJECTS

890 MISCELLANEOUS EXPENDITURES \$ 11,000.00

800 O Sub Total \$ 11,000.00

3210 ** Function Sub Total \$ 225,115.00

3250 SCHOOL SPONSORED ATHLETICS

100 SALARIES

110 ADMINISTRATORS	\$	111,089.00
130 OTHER PROFESSIONAL	\$	436,657.00
150 SECRETARIES	\$	57,944.00
162 GAME WORKERS	\$	25,000.00
100 O Sub Total	\$	630,690.00

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	\$	43,764.00
213 LIFE INSURANCE	\$	576.00
215 DENTAL/VISION INSURANCE	\$	2,600.00
220 FICA/MEDICARE	\$	48,249.00
230 RETIREMENT	\$	214,434.00
200 O Sub Total	\$	309,623.00

300 PURCHASED PROFESSIONAL SERVICES

330 OTHER PROFESSIONAL SERVICES	\$	72,000.00
350 SECURITY/SAFETY SERVICES	\$	40,000.00
390 OTHER PROFESSIONAL SERVICES	\$	43,550.00
300 O Sub Total	\$	155,550.00

400 PURCHASED PROPERTY SERVICES

415 LAUNDRY & DRY CLEANING	\$	3,500.00
430 R&M, EQUIPMENT	\$	15,000.00
400 O Sub Total	\$	18,500.00

500 OTHER PURCHASED SERVICES

510 STUDENT TRANSPORTATION SERVICES	\$	70,000.00
580 LOCAL TRAVEL	\$	2,000.00
581 TRAVEL & CONFERENCE	\$	1,000.00
500 O Sub Total	\$	73,000.00

600 SUPPLIES

610 SUPPLIES	\$	82,000.00
630 FOOD	\$	15,000.00
600 O Sub Total	\$	97,000.00

700 EQUIPMENT

752 CAPITAL EQUIPMENT	\$	6,000.00
790 OTHER PROPERTY	\$	60,000.00
700 O Sub Total	\$	66,000.00

800 OTHER OBJECTS

810 DUES & FEES	\$	12,000.00
800 O Sub Total	\$	12,000.00

3250 ** Function Sub Total \$ **1,362,363.00**

3310 COMMUNITY RECREATION

100 SALARIES

110 ADMINISTRATORS	\$	12,566.00
130 OTHER PROFESSIONAL	\$	1,500.00
161 LIFE GUARDS	\$	10,000.00
100 O Sub Total	\$	24,066.00

200 EMPLOYEE BENEFITS

220 FICA/MEDICARE	\$	1,841.00
230 RETIREMENT	\$	8,182.00
200 O Sub Total	\$	10,023.00

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

3310 ** Function Sub Total \$ **41,839.00**

3320 JROTC

100 SALARIES

120 PROFESSIONAL STAFF SALARIES	\$	77,311.00
100 O Sub Total	\$	77,311.00

200 EMPLOYEE BENEFITS

213 LIFE INSURANCE	\$	97.00
214 SPOUSAL BUYOUT	\$	6,303.00
215 DENTAL/VISION INSURANCE	\$	1,255.00
220 FICA/MEDICARE	\$	5,915.00
230 RETIREMENT	\$	26,286.00
200 O Sub Total	\$	39,856.00

3320 ** Function Sub Total \$ **117,167.00**

3000 ** Function (E) Sub Total \$ **1,746,484.00**

5000 DEBT SERVICE/OTHER

5110 DEBT SERVICE

700 EQUIPMENT

770 LOANS \$ 195,997.00

700 O Sub Total \$ 195,997.00

800 OTHER OBJECTS

810 DUES & FEES \$ 4,000.00

830 INTEREST PAYMENTS, GOB \$ 2,915,346.00

800 O Sub Total \$ 2,919,346.00

900 OTHER FINANCING

910 PRINCIPAL, GOB \$ 4,230,000.00

900 O Sub Total \$ 4,230,000.00

5110 ** Function Sub Total \$ 7,345,343.00

5130 REFUND OF PRIOR YEAR REVENUES

800 OTHER OBJECTS

880 TAX REFUNDS PRIOR YEAR \$ 250,000.00

800 Sub Total \$ 250,000.00

5130 ** Function Sub Total \$ 250,000.00

5000 ** Function (E) Sub Total \$ 7,595,343.00

Report Totals \$ 65,385,465.00