



Committee on Business/Finance

Tuesday, September 1, 2009

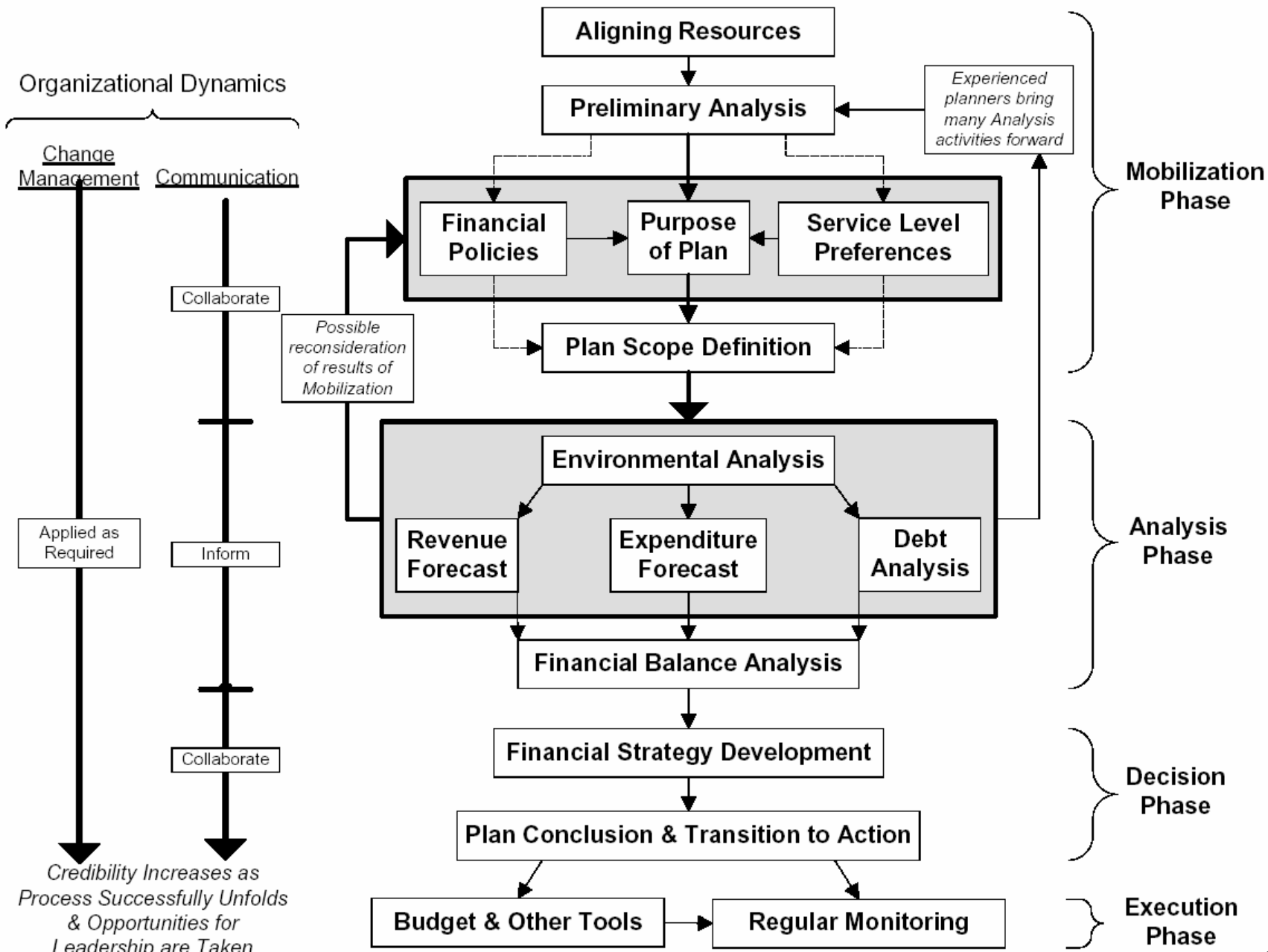
5:30 p.m.

AGENDA

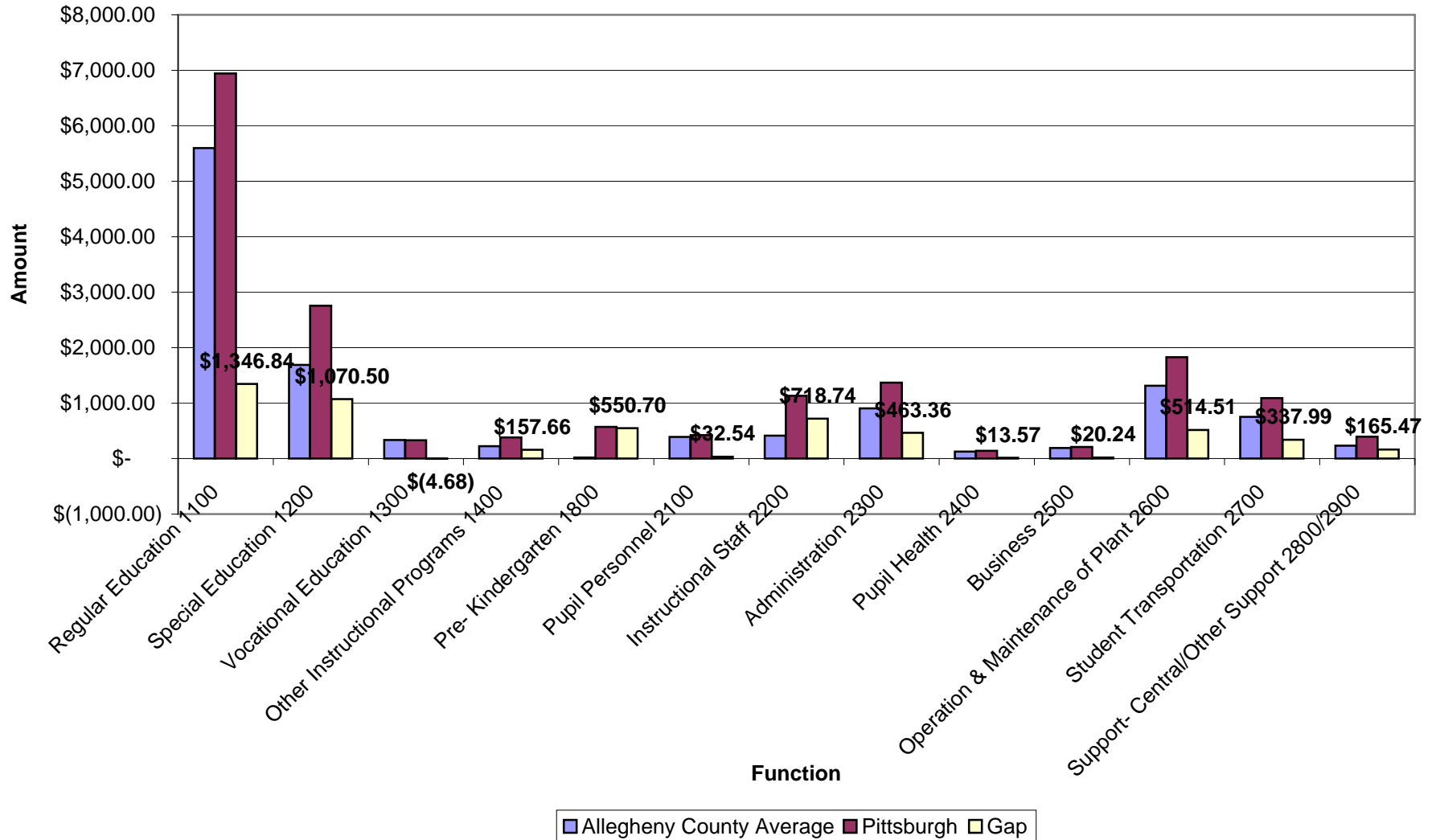
Chairperson: Floyd McCrea

Staff Liaison: Christopher M. Berdnik

	<u>TOPIC</u>	<u>DESIRED OUTCOME</u>	<u>TIME/PRESENTER(S)</u>
I.	Review of Popular Report	Information Sharing	(10 Minutes)
II.	Budget Development Update <ul style="list-style-type: none">• 3 Year Rolling Forecast• Revenues• Expenditures• Proposed Reductions	Information Sharing	(30 Minutes)
III.	Draft 7 Year Capital Plan	Information Sharing	(30 Minutes)
IV.	Budget Timeline	Information Sharing	(10 Minutes)



SCHOOL DISTRICT OF PITTSBURGH 2007-08 Cost per pupil vs. Allegheny County average



Budget and Finance Committee Meeting September 1, 2009

Budget Development Update General Fund 2009 Estimated Final 2010 Preliminary Budget

SCHOOL DISTRICT OF PITTSBURGH
 FUND 010 - GENERAL FUND
 THREE YEAR ROLLING FORECAST

8/20/2009

<u>BASELINE PROJECTION</u>					
	Actual Year Ended 2008	2009 Original BUDGET	Projected Year Ended 2009	Projected Year Ended 2010	Projected Year Ended 2011
Total Revenues	\$514,163,971.37	\$511,481,115.00	\$512,821,451.83	\$511,674,700.70	\$512,850,226.34
Total Expenditures	\$515,901,408.28	\$524,557,838.00	\$520,002,712.96	\$ 531,533,226.53	\$536,091,753.74
Beginning Balance	\$73,403,945.27	\$71,666,508.36	\$71,666,508.36	\$64,485,247.23	\$44,626,721.40
Operating Surplus/(Deficit)	(\$1,737,436.92)	(\$13,076,723.00)	(\$7,181,261.13)	(\$19,858,525.83)	(\$23,241,527.40)
Ending Fund Balance	\$71,666,508.36	\$58,589,785.36	\$64,485,247.23	\$44,626,721.40	\$21,385,194.00
Less Projected Reservations	(\$4,693,507.01)	(\$2,500,000.00)	(\$2,500,000.00)	(\$2,500,000.00)	(\$2,500,000.00)
Unreserved Fund Balance	\$66,973,001.35	\$56,089,785.36	\$61,985,247.23	\$42,126,721.40	\$18,885,194.00
% Budgeted Expenditures	12.98%	10.69%	11.92%	7.93%	3.52%
Compliance with Fund Balance Policy	Yes	Yes	Yes	Yes	No

<u>FINANCIAL STABILITY: 2008 AND 2009 REDUCTIONS</u>					
	Actual Year Ended 2008	2009 Original BUDGET	Projected Year Ended 2009	Projected Year Ended 2010	Projected Year Ended 2011
Total Revenues	\$514,163,971.37	\$511,481,115.00	\$512,821,451.83	\$511,674,700.70	\$512,850,226.34
Total Expenditures	\$515,901,408.28	\$524,557,838.00	\$512,961,776.01	\$511,854,787.36	\$513,027,190.52
Beginning Balance	\$73,403,945.27	\$71,666,508.36	\$71,666,508.36	\$71,526,184.17	\$71,346,097.51
Operating Surplus/(Deficit)	(\$1,737,436.92)	(\$13,076,723.00)	(\$140,324.19)	(\$180,086.66)	(\$176,964.18)
Ending Fund Balance	\$71,666,508.36	\$58,589,785.36	\$71,526,184.17	\$71,346,097.51	\$71,169,133.33
Less Projected Reservations	(\$4,693,507.01)	(\$2,500,000.00)	(\$2,500,000.00)	(\$2,500,000.00)	(\$2,500,000.00)
Unreserved Fund Balance	\$66,973,001.35	\$56,089,785.36	\$69,026,184.17	\$68,846,097.51	\$68,669,133.33
% Budgeted Expenditures	12.98%	10.69%	13.46%	13.45%	13.39%
Compliance with Fund Balance Policy	Yes	Yes	Yes	Yes	Yes
Targeted Reduction 2009 (Recurring)			\$7,040,936.94	\$7,040,936.94	\$7,040,936.94
Targeted Reduction 2010 (Recurring)				\$12,637,502.23	\$12,637,502.23
Targeted Reduction 2011 (Recurring)					\$3,386,124.05

Total Reductions Needed	\$23,064,563.22
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2009 Estimated Final Expenditures and Revenues

2009 Estimated Final Expenditures	\$520.0 million
2009 Estimated Final Revenues	\$512.8 million
2009 Estimated Operating Deficit	-\$7.2 million

2010 Estimated Expenditures and Revenues

2010 Estimated Expenditures	\$531.5 million
2010 Estimated Revenues	\$511.7 million
2010 Estimated Operating Deficit	-\$19.8 million

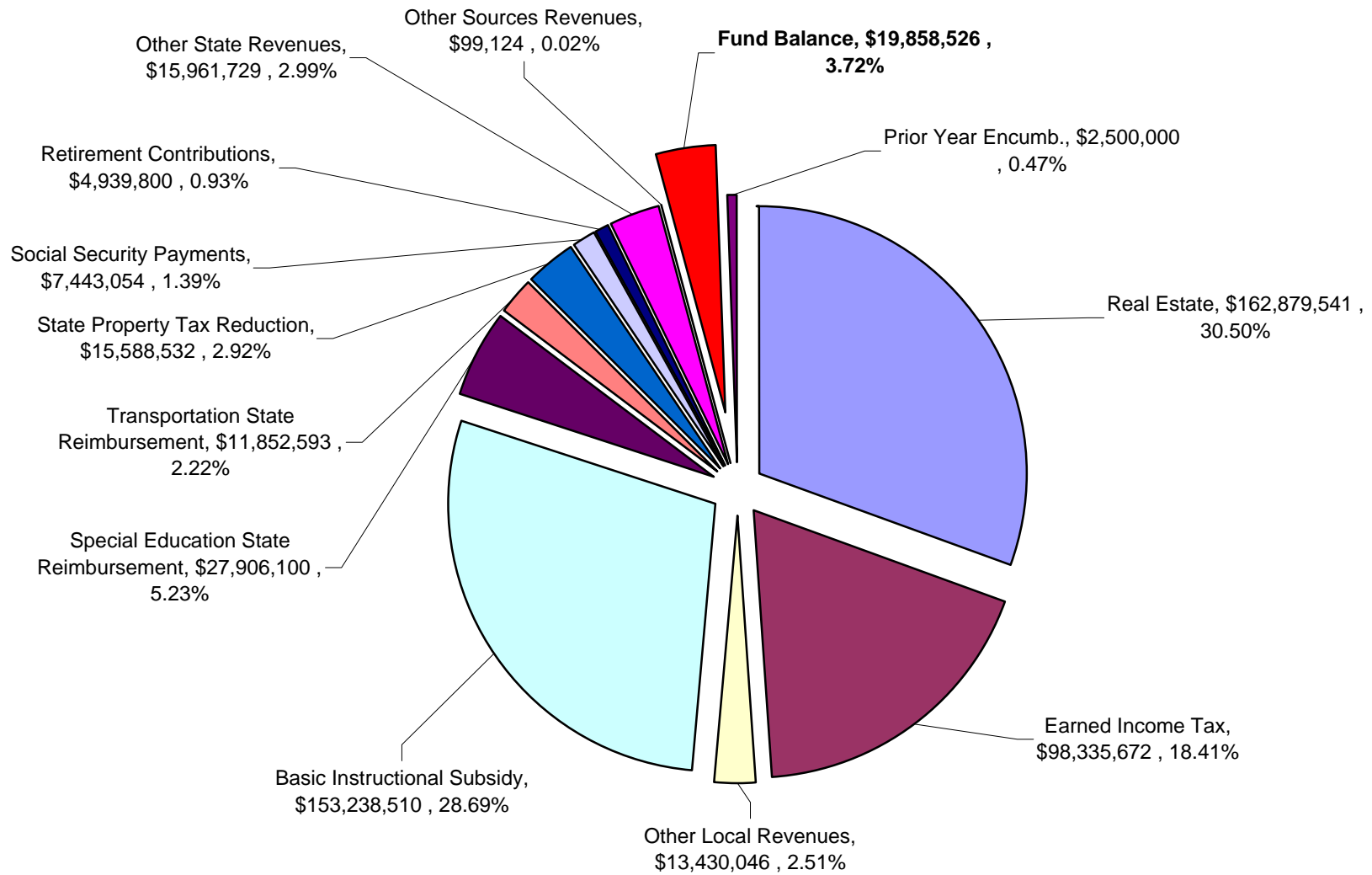
2010 Preliminary Budget compared with 2009 Budget

- 2010 Preliminary Budget \$531.5 million
- 2009 Budget \$524.6 million
- Increase \$6.9 million
- **Percentage increase in Budget 1.3%**

Projected Unreserved Fund Balance

12/31/09 Unreserved Fund Balance	\$61.9 million
2010 Operating Deficit	(\$19.8) million
12/31/10 Unreserved Fund Balance	\$42.1 million
2011 Operating Deficit	(\$23.2) million
12/31/11 Unreserved Fund Balance	\$18.9 million
Fund Balance Requirement	\$26.8 million
12/31/11 Short of requirement	(\$7.9) million

School District of Pittsburgh 2010 Revenue



TOTAL REVENUE	\$511,674,701
PRIOR ENCUMBRANCES	\$ 2,500,000
DEFICIT	\$ 19,858,526

**School District of Pittsburgh
2010 REVENUES**

LOCAL SOURCES	PROJECTED REVENUES	PERCENT OF TOTAL	
Real Estate	\$162,879,541	30.50%	
Earned Income Tax	\$98,335,672	18.41%	
Other Local Revenues	\$13,430,046	2.51%	
Total - Local Sources	\$274,645,259		51.42%
STATE SOURCES			
Basic Instructional Subsidy	\$153,238,510	28.69%	
Special Education State Reimbursement	\$27,906,100	5.23%	
Transportation State Reimbursement	\$11,852,593	2.22%	
State Property Tax Reduction	\$15,588,532	2.92%	
Social Security Payments	\$7,443,054	1.39%	
Retirement Contributions	\$4,939,800	0.93%	
Other State Revenues	\$15,961,729	2.99%	
Total - State Sources	\$236,930,318		44.37%
REVENUE FROM OTHER SOURCES	\$99,124	0.02%	
	\$99,124		0.02%
FROM FUND BALANCE	\$19,858,526	3.72%	
	\$19,858,526		3.72%
RESERVE FOR PRIOR YEAR ENCUMBRANCES	\$2,500,000	0.47%	
	\$2,500,000		0.47%
TOTAL	<u><u>\$534,033,227</u></u>		<u><u>100.00%</u></u>

PITTSBURGH PUBLIC SCHOOLS
REVENUE SUMMARY - 3 YEAR ROLLING FORECAST

8/20/2009

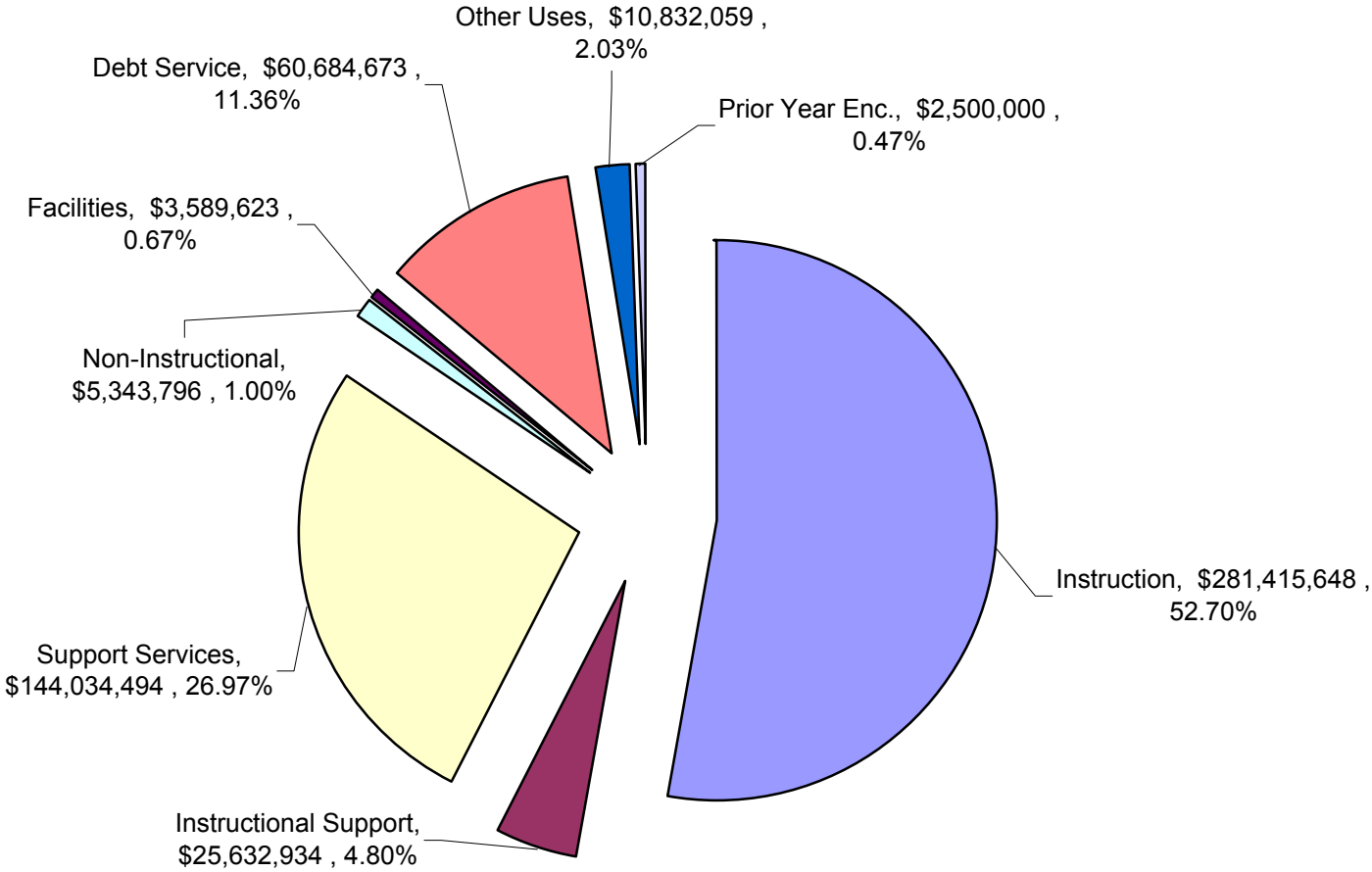
CODE	DESCRIPTION	2008 FINAL	2009 PROJECTED	2010 PROJECTED
6111 000	REAL ESTATE TAX - CURRENT	169,350,699.97	154,842,583.32	154,679,540.74
6113 000	PUBLIC UTILITY REALTY TAX	380,375.79	377,004.63	370,620.41
6114 000	IN LIEU OF TAXES	132,603.66	72,505.30	72,505.30
6161 000	EARNED INCOME TAX - CURRENT	90,249,957.87	90,065,749.03	91,135,672.00
6168 000	REALTY TRANSFER TAX	8,548,514.98	5,267,123.68	5,325,062.00
6169 000	MERCANTILE TAX	12,425.89	2,225.75	0.00
6411 000	REAL ESTATE TAX - DELINQUENT	8,200,000.00	8,200,000.00	8,200,000.00
6461 000	EARNED INCOME TAX - PRIOR YEARS	7,200,000.00	7,200,000.00	7,200,000.00
6510 000	EARNINGS ON INVESTMENTS	4,860,162.91	2,460,082.89	2,987,843.35
6910 000	RENTAL OF SCHOOL PROPERTY	243,147.19	160,267.07	162,030.00
6920 000	CONTRIBUTIONS & DONATIONS - PRIVATE	1,392,251.00	110,983.47	43,962.00
6940 000	TUITION FROM PATRONS	120,151.27	111,238.42	112,462.00
6960 000	SERVICES PROVIDED OTHER LOCAL GOVERNMENT UNITS	110,661.10	90,117.99	91,109.00
6970 000	SERVICES PROVIDED OTHER FUNDS	3,283,187.08	3,250,000.00	3,285,750.00
6990 000	MISCELLANEOUS REVENUES	1,029,584.45	968,053.16	978,702.00
TOTAL - LOCAL SOURCES		\$295,113,723.16	\$273,177,934.70	\$274,645,258.80

CODE	DESCRIPTION	2008 FINAL	2009 PROJECTED	2010 PROJECTED
7110 100	BASIC INSTRUCTIONAL SUBSIDY	148,309,637.47	155,263,510.00	153,238,510.00
7142 000	CHARTER SCHOOLS	8,308,538.15	8,879,625.22	10,048,327.52
7160 000	TUITION-SECTION 1305 & 1306	1,348,069.31	1,179,659.78	1,100,000.00
7210 000	HOMEBOUND INSTRUCTION	9,076.64	5,821.95	5,821.95
7220 000	VOCATIONAL EDUCATION	1,499,494.79	2,061,995.38	1,600,866.30
7270 000	SPECIAL EDUCATION OF EXCEPTIONAL PUPILS	27,137,774.42	27,493,694.56	27,906,100.00
7310 000	TRANSPORTATION	11,493,858.16	11,677,431.61	11,852,593.00
7320 000	SINKING FUND PAYMENTS	2,827,503.46	2,992,131.92	2,552,433.52
7330 100	MEDICAL, DENTAL, & NURSE SERVICES	691,631.82	688,715.28	654,279.52
7340 000	STATE PROPERTY TAX REDUCTION	0.00	15,588,532.39	15,588,532.39
7610 000	SOCIAL SECURITY PAYMENTS	8,509,901.65	7,652,620.99	7,443,054.00
7620 000	RETIREMENT CONTRIBUTION	7,648,622.50	5,647,034.15	4,939,799.71
TOTAL - STATE SOURCES		\$217,784,108.37	\$239,130,773.23	\$236,930,317.90

CODE	DESCRIPTION	2008 FINAL	2009 PROJECTED	2010 PROJECTED
8820 000	REVENUE FROM FEDERAL SOURCES	347,140.74	\$0.00	\$0.00
9320 000	INTER-FUND TRANSFERS	918,999.10		
9330 000	CAPITAL PROJECTS FUND TRANSFER			
9610 000	TUITION FROM OTHER DISTRICTS	0.00	512,743.89	99,124.00
TOTAL - OTHER SOURCES		\$1,266,139.84	\$512,743.89	\$99,124.00

TOTAL - CURRENT REVENUES		\$514,163,971.37	\$512,821,451.83	\$511,674,700.70
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The School District of Pittsburgh 2010 Appropriations by Function



TOTAL APPROPRIATIONS	\$531,533,227
PRIOR ENCUMBRANCES	\$ 2,500,000



Pittsburgh Public Schools
Budget System

Report Id : PPSB114
Legacy Report : FB7411
Report Title : Appropriations by Function
Run Date Time : 2009-08-20 11:25:14.400
Database : FNPROD

Fiscal Year : 2010
Revision : Preliminary
Status : Pending
Fund Code : 010 - General Fund

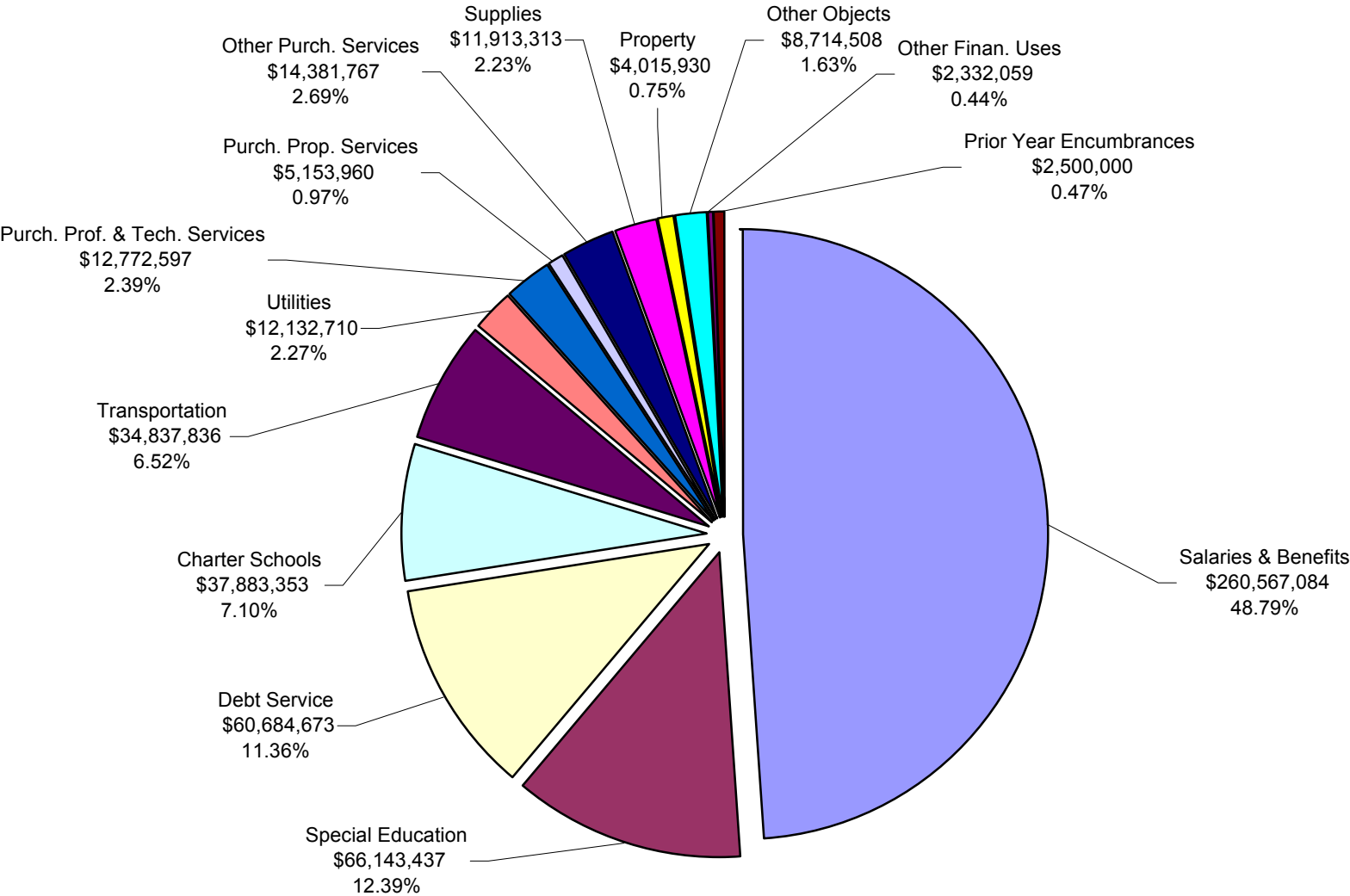
Requested by : labrams1
Run Control ID : Summarybyfunction

Pages: 2

2010 APPROPRIATIONS BY FUNCTION

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>SALARY AND FRINGE BENEFITS</u>	<u>OTHER APPROPRIATIONS</u>	<u>APPROPRIATIONS</u>	<u>PERCENT OF TOTAL BUDGET</u>
1100	REGULAR PRGS - ELEM/SEC	\$148,992,620	\$ 51,863,075	\$200,855,695	37.61
1200	SPECIAL PROGRAMS ELEM/SEC	345,000	72,503,437	72,848,437	13.64
1300	VOCATIONAL EDUCATION PROGRAMS	5,434,451	431,165	5,865,616	1.10
1400	OTHER INSTR PROGRAMS - ELE/SEC	1,317,550	48,350	1,365,900	0.26
1800	INSTR PROG. PRE-K STUDENTS	480,000	****	480,000	0.09
1000	INSTRUCTION	\$156,569,621	\$124,846,027	\$281,415,648	52.70
2100	SUPPORT SVCS-PUPIL PERSONNEL	10,837,282	629,030	11,466,312	2.15
2200	SUPPORT SERVICES-INSTRUCTIONAL	9,121,338	5,045,284	14,166,622	2.65
2300	SUPPORT SERVICE ADMINISTRATION	27,828,526	7,460,815	35,289,341	6.61
2400	SUPPORT SVCS-PUPIL HEALTH	3,981,780	281,899	4,263,679	0.80
2500	SUPPORT SERVICES-BUSINESS	3,892,181	2,018,845	5,911,026	1.11
2600	OPERATION & MAINT OF PLANT SER	35,804,601	18,540,231	54,344,832	10.18
2700	STUDENT TRANSPORTATION SVCS	585,580	34,586,591	35,172,171	6.59
2800	SUPPORT SERVICES-CENTRAL	6,717,810	2,335,635	9,053,445	1.70
2000	SUPPORT SERVICES	\$ 98,769,098	\$ 70,898,330	\$169,667,428	31.77
3100	FOOD SERVICES	64,898	2,000	66,898	0.01
3200	STUDENT ACTIVITIES	3,331,144	1,905,754	5,236,898	0.98
3300	COMMUNITY SERVICES	40,000	****	40,000	0.01
3000	OPERATION OF NONINSTRU SERVICE	\$ 3,436,042	\$ 1,907,754	\$ 5,343,796	1.00
4400	ARCH, ENG & EDUC SPEC-REPLACE	1,067,128	37,100	1,104,228	0.21
4600	BUILDING IMPROVE SERV-REPLACEM	725,195	1,760,200	2,485,395	0.47
4000	FACILITIES ACQ. CON. & IMPROVE	\$ 1,792,323	\$ 1,797,300	\$ 3,589,623	0.67
5100	DEBT SERVICE	****	60,684,673	60,684,673	11.36
5130	REFUND OF PRIOR YR REVENUES	****	4,000,000	4,000,000	0.75
5200	FUND TRANSFERS	****	2,332,059	2,332,059	0.44
5900	BUDGETARY RESERVE	****	4,500,000	4,500,000	0.84
5000	OTHER FINANCING USES	\$ ****	\$ 71,516,732	\$ 71,516,732	13.39
	PRIOR YEAR ENCUMBRANCES	****	<u>2,500,000</u>	<u>2,500,000</u>	<u>0.47</u>
	TOTAL	<u>\$260,567,084</u>	<u>\$273,466,143</u>	<u>\$534,033,227</u>	<u>100.00</u>

School District of Pittsburgh 2010 Appropriations by Major Object



TOTAL APPROPRIATIONS \$531,533,227
PRIOR ENCUMBRANCES \$ 2,500,000



Pittsburgh Public Schools
Budget System

Report Id : PPSB123
Legacy Report : FB7412
Report Title : Appropriations by Object with Estimated Final
Run Date Time : 2009-08-20 11:13:06.970
Database : FNPROD

Fiscal Year : 2010
Revision : Preliminary
Status : Pending
Fund Code : 010 - General Fund

Requested by : labrams1
Run Control ID : Objectsummaryestimatedfinal

Pages: 8

2010 APPROPRIATIONS BY OBJECT WITH ESTIMATED FINAL

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 ESTIMATED FINAL</u>	<u>2010 BUDGET</u>	<u>INCREASE DECREASE 10 OVER 09</u>
	100 SALARIES					
111	SUPERINTENDENTS.....	\$ 373,000.08	\$ 370,000	\$ 370,000	\$ 370,000	\$ ****
112	SCHOOL CONTROLLER.....	20,162.83	20,094	20,496	20,496	402
113	DIRECTORS.....	2,427,591.01	2,395,959	2,501,381	2,568,126	172,167
114	PRINCIPALS.....	12,569,670.75	11,297,436	11,121,979	11,186,245	-111,191
116	CENTRL SUPPORT ADMIN.....	3,084,571.94	3,209,467	3,496,787	3,498,287	288,820
119	OTHER PERSONNEL COSTS.....	2,099,378.23	1,624,382	1,624,382	1,626,382	2,000
121	CLASSROOM TEACHERS.....	109,281,790.07	103,924,083	108,304,942	106,342,354	2,418,271
122	TEACHER-SPEC ASSGNMT.....	239,946.78	289,355	200,344	200,344	-89,011
123	SUBSTITUTE TEACHERS.....	3,771,659.02	3,467,800	3,468,800	3,468,800	1,000
124	COMP-ADDITIONAL WORK.....	1,048,919.38	752,978	798,018	806,866	53,888
125	WKSP-COM WK-CUR-INSV.....	53,755.83	189,113	110,513	115,410	-73,703
126	COUNSELORS.....	3,218,636.04	3,106,642	3,111,353	3,385,907	279,265
127	LIBRARIANS.....	3,434,904.36	2,941,726	2,942,246	2,665,949	-275,777
129	OTHER PERSONNEL COSTS.....	1,455,540.12	1,755,000	1,755,000	1,395,000	-360,000
132	SOCIAL WORKERS.....	2,757,890.45	2,738,891	2,738,891	2,592,656	-146,235
133	SCHOOL NURSES.....	2,642,035.38	2,668,706	2,644,215	2,684,641	15,935
134	COORDINATORS.....	33,178.36	25,000	20,000	25,000	****
135	OTHER CENT SUPP STAFF.....	632,987.49	457,725	463,839	464,552	6,827
136	OTHER PROF EDUC STAFF.....	331,648.13	353,546	375,000	375,167	21,621
137	ATHLETIC COACHES.....	1,661,332.55	1,962,277	1,962,277	1,962,277	****
138	EXTRA CURR ACTIV PAY.....	776,162.99	742,689	748,623	796,994	54,305
139	OTHER PERSONNEL COSTS.....	87,495.02	85,000	85,000	85,000	****
141	ACCOUNTANTS-AUDITORS.....	1,158,505.74	1,240,978	1,233,711	1,261,431	20,453
142	OTHER ACCOUNTING PERS.....	479,622.00	605,406	595,266	605,392	-14
143	PURCHASING PERSONNEL.....	258,288.23	262,903	265,759	269,585	6,682
144	COMPUTER SERVICE PERS.....	2,513,884.82	2,520,551	2,559,969	2,643,317	122,766
145	FACIL-PLANT OPR PERS.....	1,134,679.20	1,374,604	1,369,784	1,388,871	14,267
146	OTHER TECHNICAL PERS.....	3,378,537.52	3,574,871	3,509,921	3,639,570	64,699
147	TRANSPORTATION PERS.....	314,914.36	303,374	306,605	309,138	5,764
148	COMP-ADDITIONAL WORK.....	263,440.39	198,770	166,508	202,758	3,988
149	OTHER PERSONNEL COSTS.....	58,638.84	4,500	4,500	4,500	****
151	SECRETARIES.....	904,177.94	924,287	988,417	1,065,000	140,713
152	TYPIST-STENOGRAPHERS.....	402,167.60	448,215	408,141	419,786	-28,429
153	SCH SECRETARY-CLERKS.....	3,154,624.72	3,247,891	3,247,621	3,111,458	-136,433
154	CLERKS.....	495,394.84	492,671	446,350	461,273	-31,398
155	OTHER OFFICE PERS.....	2,246,897.46	2,342,975	2,332,623	2,347,898	4,923
157	COMP-ADDITIONAL WORK.....	73,029.97	102,252	89,340	89,953	-12,299
159	OTHER PERSONNEL COSTS.....	82,395.12	65,490	61,500	61,500	-3,990
161	TRADESMEN.....	3,485,736.52	3,361,446	3,564,371	3,564,371	202,925
163	REPAIRMEN.....	745,347.56	745,915	774,726	788,112	42,197
167	TEMP CRAFTS & TRADES.....	64,825.20	30,000	30,000	9,000	-21,000
168	COMP-ADDITIONAL WORK.....	1,329,228.93	537,032	755,000	457,032	-80,000
169	OTHER PERSONNEL COSTS.....	38,766.38	****	****	****	****
172	AUTOMOTIVE EQUIP OPR.....	714,617.78	767,033	809,410	967,963	200,930
177	SUBSTITUTES.....	103,054.05	100,000	100,000	100,000	****
178	COMP-ADDITIONAL WORK.....	200,571.94	238,500	238,500	253,500	15,000
179	OTHER PERSONNEL COSTS.....	11,773.32	****	****	****	****
181	CUSTODIAL - LABORER.....	10,407,952.16	11,661,611	11,674,198	11,830,979	169,368
182	FOOD SERVICE STAFF.....	34,479.97	47,721	****	47,000	-721
183	SECURITY PERSONNEL.....	3,107,503.05	3,243,685	3,235,527	3,342,148	98,463
184	STORES HANDLING STAFF.....	45,151.90	43,200	45,779	46,901	3,701
185	SUBSTITUTES.....	1,348,018.78	1,693,567	1,756,679	1,755,968	62,401

2010 APPROPRIATIONS BY OBJECT WITH ESTIMATED FINAL (CONT'D)

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 ESTIMATED FINAL</u>	<u>2010 BUDGET</u>	<u>INCREASE DECREASE 10 OVER 09</u>
186	GROUNDSKEEPER.....	387,911.97	373,872	392,808	402,584	28,712
187	STUD WRKRS/TUTORS/INTERNS.....	35,144.48	30,341	30,341	32,500	2,159
188	COMP-ADDITIONAL WORK.....	4,761,484.38	4,132,641	3,815,975	3,790,847	-341,794
189	OTHER PERSONNEL COSTS.....	307,502.45	1,500	1,500	1,500	****
191	INSTR PARAPROFESSIONAL.....	3,365,893.16	2,944,754	2,948,363	2,612,699	-332,055
197	COMP-ADDITIONAL WORK.....	28,135.78	33,633	23,121	28,185	-5,448
198	SUBSTITUTE PARAPROF.....	78,672.13	50,506	50,506	50,506	****
199	OTHER PERSONNEL COSTS.....	<u>26,982.00</u>	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>	<u>****</u>
	TOTAL 100 SALARIES.....	<u>\$ 199,550,209.45</u>	<u>\$192,157,564</u>	<u>\$196,729,905</u>	<u>\$194,632,678</u>	<u>\$ 2,475,114</u>
	200 EMPLOYEE BENEFITS					
200	EMPLOYEE BENEFITS.....	\$ 27,623.09	\$ ****	\$ ****	\$ ****	\$ ****
211	MEDICAL INSURANCE.....	373,120.00	****	****	****	****
212	DENTAL INSURANCE.....	1,825,955.49	2,079,000	1,740,232	1,616,598	-462,402
213	LIFE INSURANCE.....	270,045.04	352,822	268,659	292,374	-60,448
214	INCOME PROTECT INSURANCE.....	4,249.26	****	****	****	****
220	SOCIAL SECURITY CONT.....	15,200,204.97	14,900,054	14,905,242	14,886,108	-13,946
230	RETIREMENT CONTRIBUTION.....	13,110,341.51	10,066,700	10,334,068	9,879,599	-187,101
250	UNEMPLOYMENT COMP.....	345,637.55	184,315	192,407	389,265	204,950
260	WORKERS' COMP.....	1,151,117.30	1,729,418	893,886	1,946,327	216,909
271	SELF INSURANCE- MEDICAL HEALTH.....	32,476,754.97	40,450,150	36,548,432	36,881,985	-3,568,165
281	OPEB - RETIREE'S HEALTH BEN.....	4,579,807.31	****	****	****	****
282	OPEB-OHTR THAN HEALTH BEN.....	88.69	****	****	****	****
290	OTHER EMPLOYEE BENEFITS.....	62,641.41	36,500	42,604	42,150	5,650
299	OTHER EMPLOYEE BENEFITS.....	<u>40,935.00</u>	<u>****</u>	<u>****</u>	<u>****</u>	<u>****</u>
	TOTAL 200 EMPLOYEE BENEFITS.....	<u>\$ 69,468,521.59</u>	<u>\$ 69,798,959</u>	<u>\$ 64,925,530</u>	<u>\$ 65,934,406</u>	<u>\$ -3,864,553</u>
	300 PURCHASED PROFESSIONAL & TECH					
310	PURCH OF/ADMIN SERVC.....	\$ 3,731,449.17	\$ 3,713,944	\$ 3,743,242	\$ 4,127,846	\$ 413,902
322	PROF. EDUC. SERVICES-IUS.....	61,225,053.26	64,216,930	64,216,930	66,143,437	1,926,507
323	PROF-EDUCATIONAL SERVC.....	4,343,487.51	5,409,865	4,399,309	4,474,705	-935,160
324	PROF-EDUC SERVC - PROF DEV.....	****	****	****	76,915	76,915
329	PROF-EDUC SERVC - OTHER.....	275,953.14	191,854	125,903	137,439	-54,415
330	OTHER PROFESSIONAL SERVC.....	2,289,080.47	3,187,976	3,273,134	3,422,275	234,299
340	TECHNICAL SERVICES.....	463,712.92	397,052	377,367	358,417	-38,635
348	TECHNOLOGY SERVICES.....	302,300.84	175,000	175,000	175,000	****
350	SECURITY / SAFETY SERVICES.....	<u>500,000.00</u>	<u>****</u>	<u>****</u>	<u>****</u>	<u>****</u>
	TOTAL 300 PURCHASED PROFESSIONAL & TECH.....	<u>\$ 73,131,037.31</u>	<u>\$ 77,292,621</u>	<u>\$ 76,310,885</u>	<u>\$ 78,916,034</u>	<u>\$ 1,623,413</u>
	400 PURCHASED PROPERTY SERVICES					
411	DISPOSAL SERVICES.....	\$ 576,867.92	\$ 621,256	\$ 621,256	\$ 621,256	\$ ****
413	CUSTODIAL SERVICES.....	70,520.00	60,750	60,750	60,750	****
415	LAUNDRY-LINEN SERVICE.....	1,844.64	3,760	3,760	3,760	****
422	ELECTRICITY.....	4,863,730.45	5,073,700	4,949,243	4,976,490	-97,210
424	WATER/SEWAGE.....	861,878.00	1,187,500	981,973	1,146,787	-40,713
431	RPR & MAINT - BLDGS.....	3,033,530.47	2,754,782	2,754,762	2,754,782	****
432	RPR & MAINT - EQUIP.....	745,535.06	944,238	962,070	990,410	46,172
433	RPR & MAINT - VEHICLES.....	****	900	900	900	****

2010 APPROPRIATIONS BY OBJECT WITH ESTIMATED FINAL (CONT'D)

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 ESTIMATED FINAL</u>	<u>2010 BUDGET</u>	<u>INCREASE DECREASE 10 OVER 09</u>
438	RPR & MAINT - TECH.....	193,240.45	390,199	386,699	370,398	-19,801
441	RENTAL - LAND & BLDGS.....	220,585.62	197,332	292,992	306,901	109,569
442	RENTAL - EQUIPMENT.....	23,663.11	29,509	19,689	20,957	-8,552
444	RENTAL OF VEHICLES.....	1,211.05	100,900	900	900	-100,000
449	OTHER RENTALS.....	427.81	1,000	1,000	1,000	****
450	CONSTRUCTION SERVICES.....	****	4,206	4,206	4,206	****
460	EXTERMINATION SERVICES.....	42,850.37	8,100	8,100	8,100	****
490	OTHER PROPERTY SERVICES.....	<u>73,891.47</u>	<u>78,640</u>	<u>78,640</u>	<u>9,640</u>	<u>-69,000</u>
	TOTAL 400 PURCHASED PROPERTY SERVICES...	<u>\$ 10,709,776.42</u>	<u>\$ 11,456,772</u>	<u>\$ 11,126,940</u>	<u>\$ 11,277,237</u>	<u>\$ -179,535</u>
	500 OTHER PURCHASED SERVICES					
513	CONTRACTED CARRIERS.....	\$ 22,401,766.36	\$ 23,938,892	\$ 23,004,184	\$ 24,353,649	\$ 414,757
515	PUBLIC CARRIERS.....	2,673,152.18	3,221,750	3,055,569	3,515,742	293,992
516	STUDENT TRANSPORTATION - I.U.....	6,374,656.16	6,500,000	6,254,206	6,528,520	28,520
519	OTHER STUDENT TRANSP.....	339,875.16	434,441	429,174	439,925	5,484
522	AUTO LIABILITY INSURANCE.....	36,477.33	130,000	134,721	130,000	****
523	GENERAL PROPERTY - LIAB INS.....	211,215.42	345,000	285,000	300,000	-45,000
525	BONDING INSURANCE.....	3,798.00	****	****	****	****
529	OTHER INSURANCE.....	95,215.39	170,500	303,776	190,000	19,500
530	COMMUNICATIONS.....	595,653.57	972,365	964,165	893,341	-79,024
538	TELECOMMUNICATIONS.....	257,327.07	439,751	499,052	557,234	117,483
540	ADVERTISING.....	237,348.93	231,545	369,525	258,021	26,476
550	PRINTING & BINDING.....	436,703.73	458,204	417,519	596,414	138,210
561	TUITION - OTHER PA LEA.....	3,298,197.00	3,025,000	3,004,204	3,125,000	100,000
562	TUITION - CHARTER SCHOOLS.....	32,823,701.58	35,792,540	35,886,884	37,883,353	2,090,813
567	TUITION TO APPROVED PRIVATE.....	4,107,880.29	4,500,000	4,982,401	5,000,000	500,000
568	TUITION - PRRI.....	1,073,183.01	1,100,000	1,004,003	1,100,000	****
569	TUITION - OTHER.....	60,235.00	125,000	67,826	20,827	-104,173
581	MILEAGE.....	155,225.23	180,302	172,132	176,092	-4,210
582	TRAVEL.....	139,800.29	189,963	164,388	180,746	-9,217
594	SVC-IU SPECIAL CLASSES.....	244,804.51	250,000	250,649	260,000	10,000
599	OTHER PURCHASED SERVICES.....	<u>1,243,911.01</u>	<u>1,595,147</u>	<u>1,513,848</u>	<u>1,594,092</u>	<u>-1,055</u>
	TOTAL 500 OTHER PURCHASED SERVICES.....	<u>\$ 76,810,127.22</u>	<u>\$ 83,600,400</u>	<u>\$ 82,763,226</u>	<u>\$ 87,102,956</u>	<u>\$ 3,502,556</u>
	600 SUPPLIES					
610	GENERAL SUPPLIES.....	\$ 6,167,785.70	\$ 5,718,762	\$ 5,593,747	\$ 5,157,449	\$ -561,313
618	ADM OP SYS TECH.....	1,554,114.85	1,512,818	1,455,019	1,539,399	26,581
621	NATURAL GAS - HTG & AC.....	6,291,936.09	6,507,581	6,491,574	5,599,355	-908,226
624	OIL - HTG & AC.....	****	7,058	4,033	10,078	3,020
626	GASOLINE.....	218,858.12	225,984	85,790	214,484	-11,500
627	DIESEL FUEL.....	32,125.29	91,749	39,998	100,230	8,481
628	STEAM - HTG & AC.....	297,396.77	450,000	387,090	400,000	-50,000
634	STUDENT SNACKS.....	25,222.44	114,972	121,438	63,916	-51,056
635	MEALS & REFRESHMENTS.....	41,597.40	64,180	63,680	69,618	5,438
640	BOOKS & PERIODICALS.....	2,453,656.47	5,149,072	5,182,681	4,701,709	-447,363
648	EDUCATIONAL SOFTWARE.....	<u>75,521.96</u>	<u>58,987</u>	<u>50,187</u>	<u>66,508</u>	<u>7,521</u>
	TOTAL 600 SUPPLIES.....	<u>\$ 17,158,215.09</u>	<u>\$ 19,901,163</u>	<u>\$ 19,475,237</u>	<u>\$ 17,922,746</u>	<u>\$ -1,978,417</u>

2010 APPROPRIATIONS BY OBJECT WITH ESTIMATED FINAL (CONT'D)

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 ESTIMATED FINAL</u>	<u>2010 BUDGET</u>	<u>INCREASE DECREASE 10 OVER 09</u>
700 PROPERTY						
750	EQUIP-ORIGINAL & ADD.....	\$ 483,434.67	\$ 988,725	\$ 432,086	\$ 491,757	\$ -496,968
758	TECH EQUIP - NEW.....	427,385.34	286,755	331,430	297,706	10,951
760	EQUIPMENT-REPLACEMENT.....	983,742.56	881,459	843,963	1,132,564	251,105
768	TECH EQUIP - REPLACE.....	1,187,265.53	1,117,874	1,586,036	1,591,950	474,076
788	TECH INFRASTRUCTURE.....	<u>139,699.55</u>	<u>355,254</u>	<u>495,774</u>	<u>501,953</u>	<u>146,699</u>
	TOTAL 700 PROPERTY.....	<u>\$ 3,221,527.65</u>	<u>\$ 3,630,067</u>	<u>\$ 3,689,289</u>	<u>\$ 4,015,930</u>	<u>\$ 385,863</u>
800 OTHER OBJECTS						
810	DUES & FEES.....	\$ 118,740.59	\$ 187,980	\$ 172,216	\$ 180,808	\$ -7,172
831	INT-LOAN-LEASE PURCH.....	273,853.96	233,519	200,483	151,012	-82,507
832	INT-SERIAL BONDS.....	23,347,743.76	23,576,113	23,559,003	24,234,799	658,686
840	BUDGETARY RESERVE.....	****	2,000,000	833,333	4,500,000	2,500,000
880	REFUNDS OF PRIOR YEAR RECEIPTS.....	3,091,052.70	4,900,000	3,396,586	4,000,000	-900,000
890	MISC EXPENDITURES.....	29,279.50	39,600	37,000	33,700	-5,900
892	PA STATE FINES.....	<u>1,800.00</u>	<u>****</u>	<u>****</u>	<u>****</u>	<u>****</u>
	TOTAL 800 OTHER OBJECTS.....	<u>\$ 26,862,470.51</u>	<u>\$ 30,937,212</u>	<u>\$ 28,198,621</u>	<u>\$ 33,100,319</u>	<u>\$ 2,163,107</u>
900 OTHER FINANCING USES						
911	LOAN-LEASE PURCH-PRINCIPAL.....	\$ 2,260,000.00	\$ 650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,000,000
912	SERIAL BONDS-PRINCIPAL.....	32,993,505.30	32,310,747	32,310,747	34,648,862	2,338,115
939	OTHER FUND TRANSFERS.....	<u>2,964,595.00</u>	<u>2,822,333</u>	<u>2,822,333</u>	<u>2,332,059</u>	<u>-490,274</u>
	TOTAL 900 OTHER FINANCING USES.....	<u>\$ 38,218,100.30</u>	<u>\$ 35,783,080</u>	<u>\$ 36,783,080</u>	<u>\$ 38,630,921</u>	<u>\$ 2,847,841</u>
	TOTAL ALL OBJECTS.....	<u>\$ 515,129,985.54</u>	<u>\$524,557,838</u>	<u>\$520,002,713</u>	<u>\$531,533,227</u>	<u>\$ 6,975,389</u>
	PRIOR YEAR ENCUMBRANCES.....	<u>\$ 4,690,801.63</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ ****</u>
	GRAND TOTAL.....	<u>\$ 519,820,787.17</u>	<u>\$527,057,838</u>	<u>\$522,502,713</u>	<u>\$534,033,227</u>	<u>\$ 6,975,389</u>

2010 APPROPRIATIONS BY MAJOR OBJECT WITH ESTIMATED FINAL

<u>MAJOR OBJECT</u>	<u>DESCRIPTION</u>	<u>2008 ACTUAL</u>	<u>2009 BUDGET</u>	<u>2009 ESTIMATED FINAL</u>	<u>2010 BUDGET</u>	<u>INCREASE DECREASE 10 OVER 09</u>
100	SALARIES.....	\$ 199,550,209.45	\$192,157,564	\$196,729,905	\$194,632,678	\$ 2,475,114
200	EMPLOYEE BENEFITS.....	69,468,521.59	69,798,959	64,925,530	65,934,406	-3,864,553
300	PURCHASED PROFESSIONAL & TECH.....	73,131,037.31	77,292,621	76,310,885	78,916,034	1,623,413
400	PURCHASED PROPERTY SERVICES.....	10,709,776.42	11,456,772	11,126,940	11,277,237	-179,535
500	OTHER PURCHASED SERVICES.....	76,810,127.22	83,600,400	82,763,226	87,102,956	3,502,556
600	SUPPLIES.....	17,158,215.09	19,901,163	19,475,237	17,922,746	-1,978,417
700	PROPERTY.....	3,221,527.65	3,630,067	3,689,289	4,015,930	385,863
800	OTHER OBJECTS.....	26,862,470.51	30,937,212	28,198,621	33,100,319	2,163,107
900	OTHER FINANCING USES.....	<u>38,218,100.30</u>	<u>35,783,080</u>	<u>36,783,080</u>	<u>38,630,921</u>	<u>2,847,841</u>
	TOTAL APPROPRIATIONS.....	\$ 515,129,985.54	\$524,557,838	\$520,002,713	\$531,533,227	\$ 6,975,389
	PRIOR YEAR ENCUMBRANCES.....	<u>\$ 4,690,801.63</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ ****</u>
	GRAND TOTAL.....	<u>\$ 519,820,787.17</u>	<u>\$527,057,838</u>	<u>\$522,502,713</u>	<u>\$534,033,227</u>	<u>\$ 6,975,389</u>

2010 APPROPRIATIONS BY MAJOR OBJECT

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2010 BUDGET</u>	<u>TOTAL</u>	<u>PERCENT OF TOTAL</u>
110	OFFICIAL/ADMINISTRATION	\$ 19,269,536		
120	PROFESSIONAL - EDUCATION	118,380,630		
130	PROFESSIONAL - OTHER	8,986,287		
140	TECHNICAL	10,324,562		
150	OFFICE/CLERICAL	7,556,868		
160	CRAFT AND TRADES	4,818,515		
170	OPERATIVE	1,321,463		
180	SERVICE WORKER AND LABORER	21,250,427		
190	INSTRUCTIONAL ASSISTANT	<u>2,724,390</u>		
100	SALARIES		194,632,678	36.45
210	GROUP INSURANCE	1,908,972		
220	SOCIAL SECURITY CONT	14,886,108		
230	RETIREMENT CONTRIBUTION	9,879,599		
250	UNEMPLOYMENT COMP	389,265		
260	WORKERS' COMP	1,946,327		
270	GROUP INSURANCE-SELF-INSURANCE	36,881,985		
290	OTHER EMPLOYEE BENEFITS	<u>42,150</u>		
200	EMPLOYEE BENEFITS		65,934,406	12.35
310	PURCH OF/ADMIN SERVC	4,127,846		
320	PROFESSIONAL-EDUCATIONAL SVCS	70,832,496		
330	OTHER PROFESSIONAL SERV	3,422,275		
340	TECHNICAL SERVICES	<u>533,417</u>		
300	PURCHASED PROFESSIONAL & TECH		78,916,034	14.78
410	CLEANING SERVICES	685,766		
420	UTILITY SERVICES	6,123,277		
430	REPAIRS & MAINTENANCE SERVICE	4,116,490		
440	RENTALS	329,758		
450	CONSTRUCTION SERVICES	4,206		
460	EXTERMINATION SERVICES	8,100		
490	OTHER PROPERTY SERVICES	<u>9,640</u>		
400	PURCHASED PROPERTY SERVICES		11,277,237	2.11
510	TRANSPORTATION	34,837,836		
520	INSURANCE - GENERAL	620,000		
530	COMMUNICATIONS	1,450,575		
540	ADVERTISING	258,021		
550	PRINTING & BINDING	596,414		
560	OTHER-TUITION	47,129,180		
580	TRAVEL	356,838		
590	MISC PURCHASED SERVICES	<u>1,854,092</u>		
500	OTHER PURCHASED SERVICES		87,102,956	16.31
610	GENERAL SUPPLIES	6,696,848		
620	ENERGY	6,324,147		
630	FOOD PRODUCTS	133,534		
640	BOOKS & PERIODICALS	<u>4,768,217</u>		
600	SUPPLIES		17,922,746	3.36

2010 APPROPRIATIONS BY MAJOR OBJECT (CONT'D)

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2010 BUDGET</u>	<u>TOTAL</u>	<u>PERCENT OF TOTAL</u>
750	EQUIP-ORIGINAL & ADD	789,463		
760	EQUIPMENT-REPLACEMENT	2,724,514		
780	INFRASTRUCTURE ASSETS	<u>501,953</u>		
700	PROPERTY		4,015,930	0.75
810	DUES & FEES	180,808		
830	INTEREST	24,385,811		
840	BUDGETARY RESERVE	4,500,000		
880	REFUNDS OF PRIOR YEAR RECEIPTS	4,000,000		
890	MISC EXPENDITURES	<u>33,700</u>		
800	OTHER OBJECTS		33,100,319	6.20
910	REDEMPTION OF PRINCIPAL	36,298,862		
930	FUND TRANSFERS	<u>2,332,059</u>		
900	OTHER FINANCING USES		38,630,921	7.23
	PRIOR YEAR ENCUMBRANCES		<u>\$ 2,500,000</u>	0.47
	TOTAL		<u>\$534,033,227</u>	<u>100.00</u>

Department	Budget Line-item				FTE	Description	2009 Reductions	2010 Reductions	Combined Total	Impact Statement
Research, Assessment & Accountability	1300	010	2813	340		Technical Services	\$0	\$56,500	\$56,500	The TerraNova Assessment will no longer be required for the 09-10 school year.
	1300	010	2813	530		Communications	\$0	\$8,000	\$8,000	The mailings of the PSSA and 4Sight parent reports are no longer being handled by this office. They are now being distributed by the Office of Communications and Marketing.
	1300	010	2813	550		Printing & Binding	\$0	\$21,000	\$21,000	The printing of the 4Sight parent reports are no longer being handled by this office. They are now being distributed by the Office of Communications and Marketing.
	1300	010	2813	323		Prof-Educational Services	\$0	\$54,282	\$54,282	As per Dept request. Will not need for 2010.
Reduction					<u>0.00</u>		<u>\$0</u>	<u>\$139,782</u>	<u>\$139,782</u>	

