

How to read a school district's budget

On April 20, residents in most school districts will get to vote on their local district's 2010-11 budget. By law, a "user-friendly" version of the budget must be published in a local newspaper and posted on the school district's Web site. The budget includes information on where the district gets its funding and how that money is spent. Three years of data are shown for comparison. Here's a brief guide to understanding your local school budget.

1. Enrollment: Includes all students from the district who attend the local schools, county vocational high schools, special schools for the disabled, or who are incarcerated. The district is responsible for the costs of educating all of those children.

Advertised revenues: Where the district gets its money.

2. Budgeted fund balance: The amount of money the district has left over from the previous year that will be applied to the next year's budget.

3. Local tax levy: The amount of money raised for the budget from local property taxes. The district also may get funds from other local entities for services it provides.

4. Revenues from state sources: The district's state aid. The state school funding formula is used to set a base amount called "equalization aid" that is based on enrollment plus other factors such as residents' income and property values. Other funds subsidize specific items such as handicapped services, transportation, preschool, and security.

5. Revenues from federal sources: Federal funds are awarded for specific programs to help disadvantaged students, disabled students and vocational programs.

6. Repayment of debt: The district's annual mortgage and loan payments. The cost is split between local taxpayers (local tax levy) and state aid (debt service aid).

7. Total revenues: Total amount district will receive from all sources for all programs and debt payments.

8. General current expenses: Where all the money goes. Tuition and charter school fees are costs charged to the district for students who attend other public, charter or special schools. The total expenditures number should match the total revenues number.

9. Legal reserve: Amount the district has set aside to pay for current or anticipated legal settlements (not legal costs, which are budgeted separately).

10. Per pupil cost: The comparative per-pupil cost covers only the items listed, which all districts have in common. It is not the total cost, which also includes such items as transportation and debt service.

Other information available online

Tax rate and levy: Shows the total amount to be raised by local property taxes, the total value of all property in the municipality and the tax rate. It is usually shown in two parts, the annual operating budget and the debt payment. The total tax rate combines both. A tax rate of \$1.00 per \$100 of taxable value translates to \$1,000 per \$100,000 of a property's assessed value. Local property tax bills usually include a home's assessed value.

Salaries: The district's online information also includes the salaries and benefits of all nonunion employees making at least \$75,000.

"This Board of Education approved the "TENTATIVE" budget is being presented for advertising prior to Executive County Superintendent approval. The budget will be approved by the Executive Superintendent prior to the public hearing"

October 15, 2008 Actual
October 15, 2009 Actual
October 15, 2010 Estimated

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	3642	513	3782
Pupils on Roll Regular Shared-Time	19	2	21
Pupils on Roll - Special Full-Time	503	32	503
Pupils on Roll - Special Shared-Time	11	3	11
Pupils on Roll - Special Shared-Time	36	225	4
Private School Placements	224	20	246
Pupils Sent to Contracted Preschool Prog	21	73	106
Pupils Sent to Other Districts-Reg Prog	83	53	40
Pupils Sent to Other Dist-Spec Ed Prog	58	35	37
Pupils Received	52		
Pupils in State Facilities			

Budget Category	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET		4,837,037	6,764,473
Budgeted Fund Balance - Operating Budget	10-303		45,746
Revenues from Local Sources:	10-1210	6,469,465	5,000
Local Tax Levy	10-1300	223,829	73,885
Tuition	10-1XXX	1,443,447	6,889,104
Interest Earned on Capital Reserve Funds	10-1XXX	8,136,741	
Unrestricted Miscellaneous Revenues			30,450
SUBTOTAL			30,450
Revenues from Intermediate Sources:	10-2000		
Unrestricted Revenues from Intermediate Sources		2,098	1,958,651
TOTAL REVENUES FROM INTERMEDIATE SOURCES		2,098	43,583,120
Revenues from State Sources:	10-3131	1,889,421	1,161,269
Extraordinary Aid	10-3132	43,246,035	13,897,745
Categorical Special Education Aid	10-3176	1,202,240	551,212
Equalization Aid	10-3177	18,060,334	61,151,997
Categorical Security Aid	10-3178	386,312	
Adjustment Aid	10-3121	64,786,440	
Categorical Transportation Aid			86,786
SUBTOTAL			86,786
Revenues from Federal Sources:	10-4200	123,724	86,786
Medicaid Reimbursement		123,724	286,258
SUBTOTAL			286,258
Adjustment for Prior Year Encumbrances		-1,097,578	
Actual Revenues (Over)/Under Expenditures		71,949,327	71,700,891
TOTAL OPERATING BUDGET		250	278,927
GRANTS AND ENTITLEMENTS	20-1XXX		
Revenues from Local Sources	20-3218	6,685,500	6,881,840
Revenues from State Sources:	20-3211		90,270
Preschool Education Aid - Pr Yr Carryover	20-3218	41,647	7,251,037
Preschool Education Program Aid	20-32XX	6,727,147	
Early Childhood Education Aid			1,827,750
Preschool Education Aid			851,486
Other Restricted Entitlements		2,037,534	40,218
TOTAL REVENUES FROM STATE SOURCES		876,927	90,270
Revenues from Federal Sources:	20-4411-4416	26,293	684,000
Title I	20-4420-4429	105,531	860,122
I.D.E.A. Part B (Handicapped)	20-4430	991,004	3,493,724
Vocational Education	20-4440	4,037,289	294,936
Adult Basic Education	20-4XXX	184,331	11,039,697
Other		10,949,017	
TOTAL REVENUES FROM FEDERAL SOURCES	20-5200		51,833
Transfers from Operating Budget-PreK			105,043
TOTAL GRANTS AND ENTITLEMENTS		75,603	1,572,414
REPAYMENT OF DEBT	40-303		1,572,414
Budgeted Fund Balance	40-5200	1,260,384	1,185,784
Transfers from Other Funds	40-1210	1,260,384	1,185,784
Revenues from Local Sources:			2,226,011
Local Tax Levy	40-3160	2,709,376	3,903,468
TOTAL REVENUES FROM LOCAL SOURCES		4,045,363	86,644,056
Revenues from State Sources:		-95,976	3,934,758
Debt Service Aid Type II		3,949,387	92,247,385
TOTAL LOCAL REPAYMENT OF DEBT		86,847,731	
Actual Revenues (Over)/Under Expenditures		184,331	294,936
TOTAL REPAYMENT OF DEBT			245,780
TOTAL REVENUES/SOURCES		86,663,400	92,001,605
DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:	20-5200		86,349,120
Transfers from Operating Budget-PreK			
TOTAL REVENUES/SOURCES NET OF TRANSFERS			

Budget Category	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE		1,153,214	1,152,370
Instruction:	11-1XX-100-XXX	877,314	50,000
Regular Programs	11-2XX-100-XXX	72,934	395,550
Special Education	11-240-100-XXX	16,998	14,000
Bilingual Education	11-401-100-XXX	159,087	180,000
School-Spon. Co/Extra-Curr. Activities	11-800-330-XXX	70,931	146,996
Community Services Programs/Operations			
Support Services:	11-000-100-XXX	4,852,407	5,664,538
Tuition	11-000-213-XXX	54,609	69,790
Attendance and Social Work Services	11-000-216-217	376,986	127,750
Health Services	11-000-218-XXX	11,476	451,583
Speech, OT, PT, Related & Extraordinary Services	11-000-219-XXX	1,228,883	1,449,675
Guidance	11-000-221-XXX	1,458,519	1,737,409
Child Study Teams	11-000-222-XXX	9,872	11,500
Improvement of Instructional Services	11-000-223-XXX	3,393	4,200
Educational Media Services - School Library	11-000-230-XXX	1,636,258	1,269,239
Instructional Staff Training Services	11-000-240-XXX	1,338	1,000
General Administration	11-000-25X-XXX	1,984,770	1,443,499
School Administration	11-000-26X-XXX	5,932,688	6,431,127
Central Svcs & Admin Info Technology	11-000-270-XXX	1,994,477	2,363,019
Operation and Maintenance of Plant Services	11-XXX-XXX-2XX	2,877,318	3,074,501
Student Transportation Services		22,532,168	24,098,830
Personal Services - Employee Benefits		23,729,432	25,988,590
Personal Services - Expenditures			
Total Support Services Expenditures			5,000
TOTAL GENERAL CURRENT EXPENSE		150,000	45,002
CAPITAL EXPENDITURES	10-604	381,589	50,002
Interest Earned on Capital Reserve	12-XXX-XXX-73X	288,371	155,000
Equipment	12-000-4XX-XXX	669,960	6,387,853
Facilities Acquisition and Construction Services		6,072,466	44,737,938
TOTAL CAPITAL EXPENDITURES	10-000-100-56X	41,477,469	77,269,381
Transfer of Funds to Charter Schools	10-000-520-930	71,949,327	
General Fund Contribution to SBB			250
OPERATING GRANTS AND ENTITLEMENTS	20-XXX-XXX-XXX		2,306,645
SPECIAL GRANTS AND ENTITLEMENTS	20-218-100-XXX	2,384,769	5,066,755
Local Projects	20-218-200-XXX	4,483,130	
Preschool Education Aid:	20-218-400-XXX	1,932	7,373,400
Instruction		6,869,831	
Support Services			90,270
Facilities Acquisition and Construction Services			
TOTAL PRESCHOOL EDUCATION AID	20-XXX-XXX-XXX	41,647	7,373,400
Other State Projects:	20-XXX-XXX-XXX	6,911,478	
Adult Education			215,839
Other Special Projects		2,037,534	850,850
Total State Projects	20-XXX-XXX-XXX	876,927	40,218
Federal Projects:	20-XXX-XXX-XXX	26,293	90,270
Title I	20-XXX-XXX-XXX	105,531	684,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	991,004	814,700
Vocational Education	20-XXX-XXX-XXX	4,037,289	2,011,877
Adult Basic Education			1,119,504
Other Special Projects			11,043,246
Total Federal Projects	20-XXX-XXX-930	10,949,017	
Grant & Entitlements Cont to SBB			3,934,758
TOTAL GRANTS AND ENTITLEMENTS	40-701-510-XXX	3,949,387	3,934,758
REPAYMENT OF DEBT		86,847,731	92,247,385
Repayment of Debt - Regular			245,780
TOTAL REPAYMENT OF DEBT		184,331	294,936
Total Expenditures	11-1XX-100-930		
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:	12-000-400-933		92,001,605
Local Contrib-Transfer to Grants & Entitlements	11-000-520-934	86,663,400	86,349,120
Capital Reserve - Transfer to Repayment of Debt			
Transfer Property Sale Proceeds to Debt Svc Res			
TOTAL EXPENDITURES NET OF TRANSFERS			

Budget Category	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-11 Prop Budget
Unassigned:					
General Operating Budget	1,367,126		1,437,091	1,050,433	1,437,091
Repayment of Debt	60,900		156,876		105,043
Restricted for Specific Purposes:					
General Operating Budget:					
Capital Reserve			500,001		505,001
Adult Education Programs					
Maintenance Reserve					
Legal Reserve					
Tuition Reserve					
Current Expense Emergency Reserve					
Restricted for Repayment of Debt					
Advertised Recapitulation of Balance					
Audited Balance 6/30/2008					
Audited Balance 6/30/2009					
Advertised Per Pupil Cost Calculations					
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	18161	19301	18067	19868	19868
Total Classroom Instruction	10193	10762	10046	11092	11092
Total Classroom Salaries and Benefits	9625	679	9495	10484	10484
Classroom-General Supplies and Textbooks	514	50	367	482	482
Classroom-Purchased Services and Other	3196	3412	3184	3478	3478
Total Support Services	2953	2279	1712	1881	1881
Support Services-Salaries and Benefits	2130	1795	1388	1527	1527
Total Administrative Costs	1644		54	59	59
Total Administrative-Salaries and Benefits		2436	2292	2505	2505
Legal Costs	2106	1059		1266	1266
Total Operations and Maintenance of Plant	1130				
Operations & Maintenance of Plant-Salary & Ben.		287	311	339	339
Total Food Services Costs	287	153	61	56	56
Total Extracurricular Costs	36.0	37.3	37.0	36.7	36.7
Total Equipment Costs					
Employee Benefits as a % of Salaries					

4A. Advertised Capital Outlay Projects
Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the purchase of buildings. If the project is eligible for a grant, enter an 'X' in column 4. Do not include projects budgeted on the transfer lines to capital projects fund (8326 and 8335). If the project is a request for all projects budgeted on the transfer lines to capital projects fund (8326 and 8335), enter an 'X' in column 5 and enter the funding source for the request