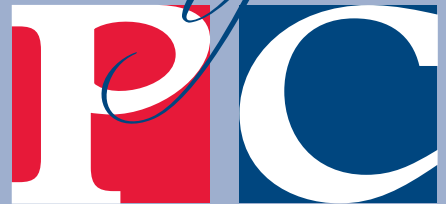


School District of Pickens County  
Financial Services

1348 Griffin Mill Road  
Easley, South Carolina 29640

[www.pickens.k12.sc.us](http://www.pickens.k12.sc.us)

SCHOOL DISTRICT



PICKENS COUNTY

Building success beyond the classroom

**FY 2008-2009**  
**SUPERINTENDENT'S RECOMMENDED**  
**GENERAL FUND BUDGET**

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**3rd Reading ~ June 23, 2008**

## BUDGET PREPARATION

### Budget Process Summary

The budget preparation process extends for a period of approximately thirteen months beginning in October. All funds are budgeted by the district on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the local Board of Trustees prior to June 30 for legal adoption.

The Superintendent along with the District's Leadership Team met to arrive at a FY 2009 tentative budget for submission to the Board of Trustees. Work sessions with the board and an official public budget meeting are conducted. Following the public hearing, the Board legally adopts the budget.

The local Board of Trustees may legally amend the budget at any time during the year. No public funds may be expended until the local Board has approved the budget.

### **Budget Assumptions**

#### Enrollment

The enrollment projections for the coming school year were obtained from Accountability, Information & Technology Services.

#### Personnel Allotments

The teacher, paraprofessional, counselor, media specialist, principal, assistant principal, clerical needs and other school positions are determined based on the enrollment projections and personnel allotment formulas.

#### Inflation Factor

An inflation factor was not used in the preparation of the FY 2009 Budget.

### **Budget Constraints**

#### State Revenue

School District of Pickens County is experiencing revenue shortfalls in State funding. Revenue for new and existing programs mandated by the State must be supplemented daily.

#### Local Tax Revenue

For FY 2009, the School District of Pickens County is estimating a 2.65% growth on local revenue. The State Property Tax relief ( Tier III) growth of \$532,702.

### **Legal Constraints**

**Act 152** "requires that any measure by the Pickens County School Board of Trustees for the annual operating budget, a supplemental budget or appropriation that exceeds one-half of one percent of the operating budget or, or a measure that results in the district incurring debt, must receive readings on three separate days, to provide that the first reading may be by title or description only, that second and third readings must be

approved by a majority of the board members, and that third reading must not be conducted prior to one week following the date of second reading.”

**Act 57** section 3 (E) states “notwithstanding any provision contained in this article, this article does not and may not be construed to amend or to repeal the rights of a legislative delegation to set or restrict school district millage, and this article does not and may not be construed to amend or to repeal any caps on school millage provided by current law or statute or limitation on the fiscal autonomy of a school district that are more restrict than the limit provided pursuant to subsection (A) of this section”.

Section (A) states “a local governing body may increase the millage rate imposed for general operating purposes above the rate imposed for such purposes for the preceding tax year only to the extent of the increase in the average of the twelve monthly consumer price indices for the most recent twelve-month period consisting of January through December of the preceding calendar year, plus, beginning in 2007, the percentage increase in the previous year in the population of the entity as determined by the Office of Research and Statistics of the State Budget and Control Board. If the average of the twelve monthly consumer price indices experiences a negative percentage, the average is deemed to be zero. If an entity experiences a reduction in population, the percentage change in population I deemed to be zero. However, in the year in which a reassessment program is implemented, the rollback millage, as calculated pursuant to Section 12-37-251(E), must be used in lieu of the previous years’ millage rate.”



The School District of Pickens County  
 General Fund Budget Calendar  
 2008-2009

December	
December 14	Develop FY 09 Budget package for January DLT distribution
December 17	Review FY 09 Budget Calendar with SLT
January	
	Preliminary figures on Index of Taxpaying Ability
	Finance begins preliminary revenue projections based upon SDE proposed budgets, Governor's proposed budget and other local, state and federal info.
January 9	Distribute at DLT FY 09 budget resource packets which includes process, procedures, calendar, and applicable budget prep forms
January 15	Distribute HR intent forms
	Distribute 2008-2009 Staffing Standards (information item)
January 31	Intent forms due to HR
February	
February 2	HR to send Principal's Recommendation List for Contract Renewal
	Budget prep employee rosters due to Administration
February 23	Principal's Recommendation List for Contract Renewal due to HR
February 25	<b>Regular Board Meeting</b> - Review available budget information from State
	Approve 208-2009 Budget Calendar
March	
	Begin calculation for projected value of mill for 2008-2009
	Calculate allowable millage increase based on formula
	Review miscellaneous known and required budgetary increases
	Review State Teacher Salary Schedule for impact
	Review FY 08 General Fund Budget for recurring Addenda
	Preliminary look at millage and local revenue to determine potential revenue growth
	Determine staffing allocations based on projected 45th day
	FY 08 Student Enrollment Projections
	Presentation from County Auditor on projected assessments and collections
	Administration to complete staffing projection worksheet based on current standards
	Budget conferences scheduled with Principals to review staffing worksheet/standards and FY 09 budget requests(connectivity to student achievement and rational for request)
March 10	HR, Administration and Finance meet to compare employee budget prep rosters to staffing allocation meeting results to contract recommendation to ensure all positions are budgeted and vacancies acknowledged in position allocation
March 12	Initial Work of FY 08 GF Fund Balance Projections (update FY 08 CSI Budget Prep)
March 12	Create FY 09 Budget Year in CSI after vacancies entered and input all personnel/benefits, funding allocations, and approved dept requests into CSI Budget Prep module
March 18	Final update to FY08 budget and maintenance of FY 08 vacancies in budget prep system
March 26	Maintain vacancies in budget prep file for FY 09 year only
April	
	Budget advertisement in the paper for Public Hearing (prepare calculations for ad)
	Required Local Effort Estimates
	Continue monitoring current year local revenue projections for fund balance effect
April 14	<b>Board of Trustees-Optional</b> General Fund Budget Workshop
April 25	Contracts due to HR
April 28	<b>Regular Board Meeting</b> - Review available budget info from State
	Finalize all vacancy entries into CSI budget prep system
	Update CSI budget prep system for vacancies and final comparison to HR staffing database
	HR and Finance finalize all staffing/personnel budget issues (update CSI if necessary)
May	
	Continue monitoring current year local revenue projections for fund balance effect
	Finalize detailed budget document for Public Hearing
	Distribute FY 09 working budget document to Board for Public Hearing presentation
May 19	1st reading of General Fund Budget
June	
June 9	2nd reading of General Fund Budget - Public Hearing
	Finalize Budget documents for presentation of final reading and adoption
June 23	Regular Board Meeting - 3rd Reading of General Fund Budget - APPROVAL



**The School District of Pickens County**  
**Superintendent's Proposed General Fund Budget Summary**  
**Fiscal Year 2008-2009**

**3rd Reading**  
**June 2008**

	Fiscal Year 2007-2008 Amended Budget	Fiscal Year 2008-2009 Projected Budget	Amount inc/(dec) FY09 to FY08 Amended	% increase/ (decrease) FY09 to FY08 Amended
<b><u>Estimated Revenues</u></b>				
<b><u>Local Revenue</u></b>				
Property Taxes	\$ 27,560,605	\$ 28,231,337	\$ 670,732	2.43%
Fee in Lieu of Taxes	90,600	41,676	(48,924)	-54.00%
Other Local Revenue	1,668,771	1,883,771	215,000	12.88%
<b><u>State Revenue</u></b>				
State Property Tax Reimbursement	5,897,452	5,897,452	-	0.00%
Homestead Exemption	1,844,109	1,844,109	-	0.00%
Merchants Inventory	265,173	265,173	-	0.00%
Manufacturer's Depreciation	300,000	300,000	-	0.00%
Other State Revenue	14,387,880	15,170,503	782,623	5.44%
Reimbursement for Property Tax (Tier III)	8,730,940	9,263,642	532,702	6.10%
Education Finance Act (no growth)	37,158,210	39,038,725	1,880,515	5.06%
<b><u>Other Revenue</u></b>				
Transfers from Other Funds	2,565,710	2,507,120	(58,590)	-2.28%
<b>Total Estimated Revenue</b>	<b>\$ 100,469,450</b>	<b>\$ 104,443,508</b>	<b>\$ 3,974,058</b>	<b>3.96%</b>
<b><u>Estimated Expenditures</u></b>				
Salaries	\$ 65,534,955	\$ 68,219,176	\$ 2,684,221	4.10%
Benefits	21,947,760	23,321,249	\$ 1,373,489	6.26%
Utility Costs	3,344,171	3,572,213	\$ 228,042	6.82%
Purchased Services	3,292,707	3,748,179	\$ 455,472	13.83%
Supplies and Library Books/Periodicals & Equip	4,638,457	4,577,246	\$ (61,211)	-1.32%
Other Fees, Fund Modifications and Transits	1,711,400	1,005,445	\$ (705,955)	-41.25%
<b>Total Estimated Expenditures and Transfers to Fund Balance</b>	<b>\$ 100,469,450</b>	<b>\$ 104,443,508</b>	<b>\$ 3,974,058</b>	<b>3.96%</b>

Revenue Budget Assumptions:  
 \$2,578 BSC  
 2.65% growth on local ad valorem

**The School District of Pickens County**  
**General Fund Revenue Budget**  
**3rd Reading ~ June 23, 2008**

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>08-09</u> <u>BUDGET</u>	<u>07-08</u> <u>BUDGET</u>	<u>FUNDING</u> <u>DIFFERENCE</u>
100-011-100-100-000 LEVIES CURRENT OPERATIONS	\$28,231,337	\$27,560,605	\$670,732
100-011-400-100-000 PENALTIES & INTEREST ON TAXES	225,000	225,000	
100-011-900-100-000 OTHER TAXES	5,000	5,000	
	<u>28,461,337</u>	<u>27,790,605</u>	<u>670,732</u>
100-012-800-100-000 REVENUE IN LIEU OF TAXES	41,676	90,600	(48,924)
100-013-100-100-000 TUITION REGULAR DAY SCHOOL	106,361	206,361	(100,000)
100-013-100-100-100 DRIVERS EDUCATION FEES			
100-013-200-100-000 TUITION FROM OTHER LEAS	245,910	34,910	211,000
100-013-500-100-000 TUITION FROM PATRONS SUMMER SCH			
	<u>352,271</u>	<u>241,271</u>	<u>111,000</u>
100-015-100-100-000 INTEREST REVENUE	1,179,000	1,075,000	104,000
100-019-100-100-000 RENT			
100-019-200-100-000 CONTRIBUTIONS & DONATIONS	20,000	20,000	
100-019-930-100-000 RECEIPT OF INSURANCE PROCEEDS			
100-019-990-100-000 MISCELLANEOUS REVENUE	102,500	102,500	
100-019-990-100-016 ID BADGE			
	<u>122,500</u>	<u>122,500</u>	
100-031-310-100-000 HANDICAPPED TRANSPORTATION	15,000	15,000	
100-031-320-100-000 HOME INSTRUCTION	5,000	5,000	
100-031-600-100-000 TRANSPORTATION REIMBURSEMENT	943,148	943,148	
100-031-620-100-000 TRANS WORKERS COMP	65,000	65,000	

**The School District of Pickens County**  
**General Fund Revenue Budget**  
**3rd Reading ~ June 23, 2008**

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>08-09</u> <u>BUDGET</u>	<u>07-08</u> <u>BUDGET</u>	<u>FUNDING</u> <u>DIFFERENCE</u>
100-031-800-100-000 FRINGE BENEFITS EMP CONTRIBUTN	12,124,946	11,459,054	665,892
100-031-810-100-000 RETIREE INSURANCE	1,762,409	1,645,678	116,731
100-031-990-100-000 OTHER STATE REVENUE	<u>14,915,503</u>	<u>14,132,880</u>	<u>782,623</u>
100-033-110-100-000 KINDERGARTEN	2,750,077	2,753,625	(3,548)
100-033-120-100-000 PRIMARY	8,040,993	7,652,408	388,584
100-033-130-100-000 ELEMENTARY	10,832,969	10,146,801	686,167
100-033-140-100-000 HIGH SCHOOL	5,039,283	4,675,008	364,275
100-033-150-100-000 TRAINABLE MENTAL HANDICAP	149,207	145,955	3,252
100-033-160-100-000 SPEECH HANDICAPPED	1,906,655	1,595,769	310,886
100-033-170-100-000 HOME BOUND	212,472	103,189	109,284
100-033-210-100-000 EMOTIONALLY HANDICAPPED	290,571	299,742	(9,172)
100-033-220-100-000 EDUCABLE MENTAL HANDICAPPED	372,165	430,901	(58,736)
100-033-230-100-000 LEARNING DISABILITIES	3,750,163	3,732,514	17,649
100-033-240-100-000 HEARING HANDICAPPED	140,916	114,186	26,730
100-033-250-100-000 VISUALLY HANDICAPPED	71,656	68,645	3,011
100-033-260-100-000 ORTHOPEDICALLY HANDICAPPED	148,890	124,755	24,135
100-033-270-100-000 VOCATIONAL	5,190,796	5,175,858	14,939
100-033-310-100-000 AUTISIM	141,914	138,855	3,059
	<u>39,038,725</u>	<u>37,158,210</u>	<u>1,880,515</u>
100-038-100-100-000 REIMBURSEMENT FOR PROPERTY TAX REL.	5,897,452	5,897,452	
100-038-200-100-000 HOMESTEAD EXEMPTION	1,844,109	1,844,109	
100-038-250-100-000 REIMBURSE PROPERTY TAX RELIEF	9,263,642	8,730,940	532,702
100-038-300-100-000 MERCHANTS INVENTORY TAX	265,173	265,173	
100-038-400-100-000 MANUFACTURER'S DEPRECIATION REIMBUR	300,000	300,000	
100-038-900-100-000 OTHER STATE PROPERTY TAX	250,000	250,000	
	<u>17,820,376</u>	<u>17,287,674</u>	<u>532,702</u>

**The School District of Pickens County**  
**General Fund Revenue Budget**  
**3rd Reading ~ June 23, 2008**

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>08-09</u> <u>BUDGET</u>	<u>07-08</u> <u>BUDGET</u>	<u>FUNDING</u> <u>DIFFERENCE</u>
100-039-990-100-000 REVENUE FROM OTHER STATE SOURCES	5,000	5,000	
100-052-300-100-000 TRANSFER FROM SPECIAL REVENUE-EIA	2,157,120	2,215,710	(58,589)
100-052-700-100-000 TRANSFER FROM PUPIL ACTIVITIES	100,000	100,000	
100-052-800-100-000 TRANSFER INDIRECT COST	250,000	250,000	
	<u>2,507,120</u>	<u>2,565,710</u>	<u>-58,589</u>
	<u>\$104,443,508</u>	<u>\$100,469,450</u>	<u>\$3,974,058</u>

06/12/2008



**THE SCHOOL DISTRICT OF PICKENS COUNTY**  
**General Fund Expenditure Budget**  
**3rd Reading ~ June 23, 2008**

**INSTRUCTION**

Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Instruction program elements include pre-school, primary, elementary, high school, vocational education, driver education, educable mentally handicap, trainable mentally handicap, orthopedically handicap, visually handicap, hearing handicap, speech handicap, learning disabilities, emotionally handicap, preschool handicap, early childhood programs, gifted and talented programs, homebound, gifted and talented artistic programs, autism, adult programs, parenting/family literacy programs, and pupil activities.

	<u>08-09</u>		<u>07-08</u>		<u>FUNDING</u>	
	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>DIFFERENCE</u>	<u>FTE</u>
112 PROFESSIONAL/EDUCATIONAL	2,803,529	60.00	2,718,816	61.00	84,713	-1.00
114 TECHNICAL	1,094,791	63.00	1,039,665	62.00	55,126	1.00
120 TEMPORARY SALARIES	45,937		45,937			
210 GROUP HEALTH & LIFE INS.	577,030		533,632		43,398	
220 EMPLOYER RETIREMENT	499,375		474,696		24,679	
230 SOCIAL SECURITY	298,222		287,524		10,698	
410 SUPPLIES	84,558		84,558			
445 TECHNOLOGY & SOFTWARE SU	4,974		18,653		-13,679	
<b>111 KINDERGARTEN</b>	<b>5,408,415</b>	<b>123.00</b>	<b>5,203,481</b>	<b>123.00</b>	<b>204,934</b>	

## INSTRUCTION (Continued)

	<u>08-09</u>		<u>07-08</u>		<u>FUNDING</u>	
	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>DIFFERENCE</u>	<u>FTE</u>
112 PROFESSIONAL/EDUCATIONAL	9,594,247	204.60	8,942,113	198.07	652,134	6.53
114 TECHNICAL	16,693	1.00	16,071	1.00	622	
120 TEMPORARY SALARIES	150,152		150,427		-275	
210 GROUP HEALTH & LIFE INS.	1,001,170		917,296		83,874	
220 EMPLOYER RETIREMENT	1,231,161		1,131,453		99,708	
230 SOCIAL SECURITY	735,237		685,322		49,915	
410 SUPPLIES	257,394		383,512		-126,118	
445 TECHNOLOGY & SOFTWARE SU	15,141		56,779		-41,638	
<b>112 PRIMARY - GRADES 1 - 3</b>	<b>13,001,195</b>	<b>205.60</b>	<b>12,282,973</b>	<b>199.07</b>	<b>718,222</b>	<b>6.53</b>
112 PROFESSIONAL/EDUCATIONAL	15,626,553	338.90	15,078,728	340.17	547,825	-1.27
114 TECHNICAL	68,345	4.00	65,052	4.00	3,293	
115 OFFICE/CLERICAL	234,684	13.93	224,623	13.93	10,061	
119 SERVICE WORK	71,738	4.00	68,688	4.00	3,050	
120 TEMPORARY SALARIES	281,441		281,441			
130 SUPPLEMENTS	75,057		75,057			
210 GROUP HEALTH & LIFE INS.	1,684,620		1,594,110		90,510	
220 EMPLOYER RETIREMENT	2,051,701		1,951,637		100,064	
230 SOCIAL SECURITY	1,225,380		1,182,217		43,164	
317 STATISTICAL SERVICES						
332 TRAVEL	1,733		1,733			
410 SUPPLIES	494,539		492,370		2,170	
445 TECHNOLOGY & SOFTWARE SU	2,034,887		2,104,977		-70,089	
<b>113 ELEMENTARY - GRADES 4-8</b>	<b>23,850,678</b>	<b>360.83</b>	<b>23,120,631</b>	<b>362.10</b>	<b>730,047</b>	<b>-1.27</b>
112 PROFESSIONAL/EDUCATIONAL	9,793,960	202.27	9,337,494	200.93	456,466	1.34
114 TECHNICAL	10,272	0.67	9,891	0.67	381	
119 SERVICE WORK	146,570	8.00	140,648	8.00	5,922	
120 TEMPORARY SALARIES	157,695		157,695			
130 SUPPLEMENTS	25,020		25,020			
210 GROUP HEALTH & LIFE INS.	942,808		878,358		64,451	
220 EMPLOYER RETIREMENT	1,274,698		1,198,338		76,359	
230 SOCIAL SECURITY	764,047		728,646		35,401	
332 TRAVEL	1,155		1,155			
410 SUPPLIES	288,899		302,824		-13,925	
445 TECHNOLOGY & SOFTWARE SU	20,020	10	76,071		-56,051	
<b>114 HIGH SCHOOL</b>	<b>13,425,144</b>	<b>210.94</b>	<b>12,856,141</b>	<b>209.60</b>	<b>569,004</b>	<b>1.34</b>

## INSTRUCTION (Continued)

	<u>08-09</u>		<u>07-08</u>		<u>FUNDING</u>	
	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>DIFFERENCE</u>	<u>FTE</u>
112 PROFESSIONAL/EDUCATIONAL	2,354,253	49.84	2,319,581	50.84	34,672	-1.00
120 TEMPORARY SALARIES	22,197		22,197			
210 GROUP HEALTH & LIFE INS.	227,362		225,819		1,543	
220 EMPLOYER RETIREMENT	301,580		292,963		8,617	
230 SOCIAL SECURITY	180,100		177,448		2,652	
410 SUPPLIES	108,596		109,161		-565	
445 TECHNOLOGY & SOFTWARE SU						
<b>115 VOCATIONAL</b>	<b>3,194,089</b>	<b>49.84</b>	<b>3,147,170</b>	<b>50.84</b>	<b>46,919</b>	<b>-1.00</b>
323 REPAIRS & MAINTENANCE	3,000		3,000			
470 ELECTRICITY						
473 OTHER GAS/FUEL OIL	6,212		6,212			
550 VEHICLES						
<b>117 DRIVER EDUCATION</b>	<b>9,212</b>		<b>9,212</b>			
112 PROFESSIONAL/EDUCATIONAL	667,134	14.50	690,041	14.50	-22,907	
114 TECHNICAL	247,855	14.00	236,208	14.00	11,647	
120 TEMPORARY SALARIES	10,349		10,349			
210 GROUP HEALTH & LIFE INS.	131,571		121,739		9,831	
220 EMPLOYER RETIREMENT	117,210		116,985		225	
230 SOCIAL SECURITY	69,997		70,858		-861	
<b>121 EDUCABLE MENTALLY HAND.</b>	<b>1,244,114</b>	<b>28.50</b>	<b>1,246,179</b>	<b>28.50</b>	<b>-2,065</b>	

## INSTRUCTION (Continued)

	<u>08-09</u>		<u>07-08</u>		<u>FUNDING</u>	<u>FTE</u>
	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>DIFFERENCE</u>	
112 PROFESSIONAL/EDUCATIONAL	143,485	2.50	137,858	2.50	5,627	
114 TECHNICAL	177,740	10.00	171,172	10.00	6,568	
120 TEMPORARY SALARIES	2,300		2,300			
210 GROUP HEALTH & LIFE INS.	64,374		60,336		4,039	
220 EMPLOYER RETIREMENT	41,149		39,030		2,118	
230 SOCIAL SECURITY	30,749		29,816		933	
323 REPAIRS & MAINTENANCE	720		720			
332 TRAVEL	289		289			
<b>122 TRAINABLE MENT. HANDICAP</b>	<b>460,805</b>	<b>12.50</b>	<b>441,521</b>	<b>12.50</b>	<b>19,284</b>	
112 PROFESSIONAL/EDUCATIONAL	102,880	2.00	97,182	2.00	5,698	
114 TECHNICAL	138,164	8.00	135,416	8.00	2,748	
120 TEMPORARY SALARIES	1,725		1,725			
210 GROUP HEALTH & LIFE INS.	45,065		44,213		852	
220 EMPLOYER RETIREMENT	30,878		29,377		1,501	
230 SOCIAL SECURITY	18,440		17,794		646	
<b>123 ORTHOPEDICALLY HANDICAP</b>	<b>337,151</b>	<b>10.00</b>	<b>325,707</b>	<b>10.00</b>	<b>11,445</b>	
112 PROFESSIONAL/EDUCATIONAL	56,459	1.00	54,364	1.00	2,095	
210 GROUP HEALTH & LIFE INS.	4,724		4,420		304	
220 EMPLOYER RETIREMENT	7,232		6,866		366	
230 SOCIAL SECURITY	4,319		4,159		160	
410 SUPPLIES	262		262			
<b>124 VISUALLY HANDICAPPED</b>	<b>72,996</b>	<b>1.00</b>	<b>70,071</b>	<b>1.00</b>	<b>2,925</b>	

## INSTRUCTION (Continued)

	<u>08-09</u>		<u>07-08</u>		<u>FUNDING</u>	<u>FTE</u>
	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>DIFFERENCE</u>	
112 PROFESSIONAL/EDUCATIONAL	32,520	0.80	30,794	0.80	1,726	
210 GROUP HEALTH & LIFE INS.	4,724		4,420		304	
220 EMPLOYER RETIREMENT	4,166		3,889		277	
230 SOCIAL SECURITY	2,488		2,356		132	
<b>125 HEARING HANDICAPPED</b>	<b>43,898</b>	<b>0.80</b>	<b>41,459</b>	<b>0.80</b>	<b>2,438</b>	
112 PROFESSIONAL/EDUCATIONAL	501,717	9.40	477,289	9.40	24,428	
120 TEMPORARY SALARIES	4,025		4,025			
210 GROUP HEALTH & LIFE INS.	59,272		55,258		4,013	
220 EMPLOYER RETIREMENT	64,270		60,282		3,988	
230 SOCIAL SECURITY	38,381		36,513		1,869	
<b>126 SPEECH HANDICAPPED</b>	<b>667,664</b>	<b>9.40</b>	<b>633,366</b>	<b>9.40</b>	<b>34,298</b>	
112 PROFESSIONAL/EDUCATIONAL	1,946,608	41.00	1,908,104	41.00	38,504	
114 TECHNICAL	123,206	7.00	118,266	7.00	4,940	
120 TEMPORARY SALARIES	26,791		26,791			
210 GROUP HEALTH & LIFE INS.	228,846		220,520		8,326	
220 EMPLOYER RETIREMENT	265,143		255,931		9,213	
230 SOCIAL SECURITY	158,341		155,017		3,323	
410 SUPPLIES						
<b>127 LEARNING DISABILITIES</b>	<b>2,748,935</b>	<b>48.00</b>	<b>2,684,629</b>	<b>48.00</b>	<b>64,306</b>	
112 PROFESSIONAL/EDUCATIONAL	260,090	5.00	247,619	5.00	12,471	
114 TECHNICAL	109,013	6.00	104,135	6.00	4,878	
120 TEMPORARY SALARIES	5,749		5,749			
210 GROUP HEALTH & LIFE INS.	53,780		51,062		2,718	
220 EMPLOYER RETIREMENT	47,282		44,427		2,856	
230 SOCIAL SECURITY	28,236		26,909		1,327	
<b>128 EMOTIONALLY HANDICAPPED</b>	<b>504,151</b>	<b>11.00</b>	<b>479,901</b>	<b>11.00</b>	<b>24,250</b>	

## INSTRUCTION (Continued)

	<u>08-09</u>		<u>07-08</u>		<u>FUNDING</u>	
	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>DIFFERENCE</u>	
112 PROFESSIONAL/EDUCATIONAL	116,496	2.00	112,173	2.00	4,323	
210 GROUP HEALTH & LIFE INS.	8,117		7,601		515	
220 EMPLOYER RETIREMENT	14,923		14,167		756	
230 SOCIAL SECURITY	8,912		8,581		331	
<b>136 PRESCHOOL HAND. IT 3&amp;4 YR</b>	<b>148,448</b>	<b>2.00</b>	<b>142,523</b>	<b>2.00</b>	<b>5,925</b>	
112 PROFESSIONAL/EDUCATIONAL	265,655	6.00	251,110	6.00	14,545	
114 TECHNICAL	91,570	5.50	87,801	5.50	3,769	
210 GROUP HEALTH & LIFE INS.	45,614		43,171		2,443	
220 EMPLOYER RETIREMENT	45,760		42,804		2,956	
230 SOCIAL SECURITY	27,328		25,927		1,401	
<b>139 EARLY CHILDHOOD PROGRAMS</b>	<b>475,927</b>	<b>11.50</b>	<b>450,813</b>	<b>11.50</b>	<b>25,114</b>	
112 PROFESSIONAL/EDUCATIONAL	394,511	7.39	408,602	7.56	-14,091	-0.17
210 GROUP HEALTH & LIFE INS.	34,030		31,179		2,851	
220 EMPLOYER RETIREMENT	50,529		51,604		-1,075	
230 SOCIAL SECURITY	30,180		31,258		-1,078	
<b>141 GIFTED &amp; TALENTED ACADEM</b>	<b>509,251</b>	<b>7.39</b>	<b>522,643</b>	<b>7.56</b>	<b>-13,393</b>	<b>-0.17</b>
112 PROFESSIONAL/EDUCATIONAL	133,565		133,565			
220 EMPLOYER RETIREMENT	12,843		12,843			
230 SOCIAL SECURITY	10,217		10,217			
311 INSTRUCTIONAL SERVICES	412,000				412,000	
<b>145 HOMEBOUND</b>	<b>568,625</b>		<b>156,625</b>		<b>412,000</b>	





































































