

**Pottstown School District  
Pottstown PA**



**2009-2010  
FINAL BUDGET**

POTTSTOWN SCHOOL DISTRICT  
POTTSTOWN, PA

ANNUAL BUDGET

SCHOOL YEAR 2009-2010  
Beginning July 1, 2009 – Ending June 30, 2010

BOARD OF SCHOOL DIRECTORS

Judyth Zahora, President

Robert H. Hartman, Vice-President

Edwin J. Edwards

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Michele M. Pargeon

Dennis L. Wausnock

Nat O. White

Julia Wilson

David P. Krem, Superintendent of Schools

Stephen H. Kalis, Esquire, Solicitor

Tentative Budget Adoption – May 21, 2009

Final Adoption – June 18, 2009





POTTSTOWN  
SCHOOL DISTRICT

ADMINISTRATION BLDG. • Beech & Penn Streets • PO Box 779 • Pottstown PA 19464-0779 • (610)323-8200 • FAX(610)326-6540

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*Pottstown Schools – Building a Better Tomorrow*

LETTER OF TRANSMITTAL  
BOARD OF SCHOOL DIRECTORS  
POTTSTOWN, PENNSYLVANIA 19464

June 18, 2009

Ladies and Gentlemen:

In accordance with the School Laws of Pennsylvania and provisions of Act 1, the Preliminary Budget for the 2009-2010 fiscal year was prepared and submitted to the Board of Directors on Thursday, January 8, 2009 with public hearing and board approval on Thursday, January 22, 2009. The Preliminary Budget was advertised and available for public inspection according to School Law and Act 1. A Tentative Final Budget was presented to the board at the May 21, 2009 along with the opportunity for public comment. That budget has been advertised and available for public inspection according to School Law and Act 1. The 2009-2010 School District Budget is now presented for final adoption.

The 2009-2010 Budget proposes total expenditures of \$53,401,543, which represents an increase of \$2,993,568 or 5.94% over the budgeted expenditures of the 2008-2009 fiscal year. This increase includes \$500,000 for budgetary reserve. Of the total budgeted expenditures \$5,436,536 are a result of grants, representing 10.3% of the total budget, exclusive of budgetary reserve.

The proposed budget includes an increase in real estate millage of 1.8731 mills from 32.8616 mills to 34.7347 mills. This represents a 5.7% increase in millage. The average residential property in Pottstown is assessed at \$80,115; thus, an increase of 1.8731 mills in real estate taxes amounts to approximately \$150.06 per year or \$12.51 per month to the average residential property owner. Act 1 also provided for Homestead Tax relief which will be realized by all approved Homesteads. There are 4,280 approved applications which will realize, to the extent possible, a reduction in the Real Estate Tax assessment by an amount that will result in a Real Estate Tax reduction of \$390.

The Letter of Transmittal for the Tentative Budget, dated May 18, 2008, outlines details and major items included in the 2009-2010 Budget. This letter may be found on Page 3 of this budget document.

June 18, 2007  
Page 2

The Superintendent of Schools and the Business Administrator believe this budget provides for the basic needs of the school district. The administrative staff is committed to make sound and prudent decisions within budget limitations.

We respectfully submit this budget to the members of the Board of School Directors and recommend that this be adopted for the 2009-2010 fiscal year.

Respectfully submitted,

A handwritten signature in blue ink that reads "David P. Krem". The signature is written in a cursive style with a large, looping initial "D".

David P. Krem  
Superintendent of Schools

A handwritten signature in blue ink that reads "Linda S. Adams". The signature is written in a cursive style with a large, looping initial "L".

Linda S. Adams  
Business Administrator/Board Secretary

BUDGET/FINAL-LTR



# POTTSTOWN SCHOOL DISTRICT

ADMINISTRATION BLDG. • 230 Beech Street • PO Box 779 • Pottstown PA 19464-0779 •  
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*Pottstown Schools – Building a Better Tomorrow*

LETTER OF TRANSMITTAL  
BOARD OF SCHOOL DIRECTORS  
POTTSTOWN, PENNSYLVANIA 19464

May 21, 2009

Ladies and Gentlemen:

The Tentative Budget for the 2009-2010 fiscal year has been prepared and is being presented for your consideration.

The total of the 2009-2010 Tentative Budget is \$53,401,543. This is an increase of \$2,993,568 or 5.9% over the budgeted expenditures for the 2008-2009 school year. This figure includes \$500,000 for Budgetary Reserve. A significant portion of the expenditures \$5,410,153 is funded through grants and represents 10.2% of the total Tentative Budget, exclusive of budgetary reserve.

The Tentative Budget includes an increase in real estate millage of 1.8731 mills from 32.8616 mills to 34.7347 mills. This represents a 5.7% increase, the increase permitted under our Act 1 published index, in real estate millage and an increase in revenue from real estate taxes of \$1,477,827 since each mill represents \$788,190. The average residential property in Pottstown is assessed at \$80,115; thus, an increase of 1.8731 mills in real estate taxes amounts to \$150.06 per year or \$12.51 per month to the average residential property owner. Act 1 also provided for Homestead Tax relief which will be realized by all approved Homesteads. There are 4,280 approved applications which will realize, to the extent possible, a \$380 reduction in the Real Estate Taxes for 2009. The net effect for the average residential approved property owner will be a tax increase of \$168.06 or \$14.01 per month.

It is recommended that all other taxes remain unchanged for the 2009-2010 fiscal year. The proposed budget does, however, reflect the following additional changes in revenue:

## **LOCAL REVENUE**

### **Real Estate Taxes**

The real estate tax assessment of \$826,475,792, represents a decrease in assessed value of \$2,542,010 from the 2008-2009 budgeted assessed value of \$829,017,802. This decrease in assessed value represents a decrease in revenues for real estate taxes of \$83,535 before any millage increase. The millage increase will generate \$1,477,827 or a net increase of \$1,394,292.

### **Earned Income Tax**

It is estimated the school district will receive approximately \$1,700,000 from the earned income tax in the 2009-2010 fiscal year. This reflects an increase of .44% over the budget for the 2008-2009 fiscal year.

### **Interest on Investments**

It is estimated the school district will receive approximately \$300,000 in interest income in the 2009-2010 fiscal year. This is a decrease of \$160,000 from the \$460,000 interest income budgeted for the 2008-2009 fiscal year.

## **STATE REVENUE**

### **Basic Instructional Subsidy**

The Governor's proposed state budget includes an increase in Basic Instructional Subsidy of \$659,236 for the Pottstown School District. This is an increase of 7.3% over the budgeted subsidy for the 2008-2009 fiscal year. This increase is a result of the Governor's proposed Pennsylvania Adequacy in School Spending and Equity in Taxation (PASSET) Proposal resulting from the states 2007 Costing-Out Study.

### **Charter School Reimbursement**

The Governor's proposed state budget includes \$344,663 for reimbursement to the Pottstown School District for tuitions paid to charter and charter cyber schools. This amount is calculated at approximately 30% of the tuition cost for charter and charter cyber schools to the district in the 2007-2008 school year.

### **Special Education Subsidy**

The Governor's proposed budget includes a decrease of \$32,688 for the Pottstown School District. This is a decrease of .02% over the amount budgeted during the 2008-2009 school year.

### **Educational Assistance Funds**

These funds are targeted to school districts not meeting Annual Yearly Progress (AYP) in math and reading. The funds are to be used for tutoring programs. The 2009-2010 budget revenue includes Educational Assistance Funds of \$271,475, which is the same as the amount expected for the 2008-2009 fiscal year.

## Pennsylvania Accountability Block Grants

The 2009-2010 school year subsidy of \$559,101 proposed in the Governor's budget remains at the same amount expected to be received in the 2008-2009 and 2007-2008 fiscal years. The majority of these funds will be used to fund the full day, five year old kindergarten program.

## FEDERAL REVENUE

### 21st Century Grant

The 21st Century Grant was a three year grant received to provide tutoring for children at the Edgewood, Franklin and Lincoln Elementary Schools along with the High School and off-site locations. It was a three year grant in the amount of \$479,963 per year. This grant has expired and no funds were budgeted.

The Middle School was awarded a 21<sup>st</sup> Century Grant three year grant, with the grant expiring September 30, 2009. The total amount budgeted for 21<sup>st</sup> Century Grants was \$264,490 per year. As the grant has expired no funds were budgeted.

### Title I, Title IIA, and Title V Grants

Title I funding was decreased \$90,517 below the amount budgeted in 2008-2009. This represents a 9.9% decrease and is budgeted at \$841,036.

Title IIA was decreased \$10,377 below the amount budgeted in 2008-2009. This represents a 5.9% decrease and is budgeted at \$186,459.

No funds are expected to be received for Title V.

Medical Access Reimbursement is at \$236,419, an expected decrease of \$36,419 from 2008-2009.

## FUND BALANCE

The Tentative Budget will include \$500,000 of the school district's fund balance for contingencies.

## EXPENDITURES

The 2009-2010 budget proposes total expenditures of \$53,401,543, which represents an increase of 5.9% over the budgeted expenditures for the 2008-2009 fiscal year. This increase includes \$500,000 for budgetary reserve.

## Salaries and Benefits

The major costs in the school district budget are salaries (47.9%) and fringe benefits (18.2%). These costs represent over 66% of the total budget. Estimated salary increases for the 2009-2010 budget amount to \$513,980 or 2.1% and fringe benefits increased \$1,008,572 or 11.6%. This represents a total increase in salaries and benefits of \$1,522,222 or 4.5%.

Health benefit rates increased 26% with an increase to the prescription plan rates of 20%.

The cost of retirement contributions is estimated to increase \$44,789 or 2.54%. The increase is a result of increased salaries. The retirement rate budgeted remains at the 7.13% rate from 2007-2008.

## Contracted Services

The district has increased its contracts for outside professional services by approximately \$310,660. This is a result of the Grant received from Senator Rafferty for RTI (Response To Intervention) services.

## Insurance

Insurance for Fire and Extended Coverage, Automotive Liability, General Property and Liability, Pupil Transportation, Bonding and Other Insurances increased \$27,348 or 12%. Insurance costs went from \$227,655 in 2008-2009 to \$255,003 in 2009-2010.

## Tuition

The cost of tuition for charter schools, special education programs, approved private schools, vocational education, and alternative education program tuition is estimated to increase \$395,237 from \$4,008,142 in 2008-2009 to \$4,403,379 in 2009-2010 or 9.9%.

## Transportation

The cost of contracted carriers has increased \$39,167 or 2.86%.

## STAFF

The district will be eliminating the drafting program due to a lack of participation. The resulting savings are \$83,955. These savings will be offset by \$65,000 with the addition of a 9<sup>th</sup> grade science teacher to support the new science adoption. The net savings are \$18,955.

## 2008-2009 EXPENDITURE HIGHLIGHTS

### Curriculum Budget

The 2008-2009 Curriculum Budget includes funds to support the recommended purchase of the Response to Intervention (RTI) curriculum through the use of instructional coaches, new text books, technology and professional development.

### Technology Budget

The Technology Budget remains at the same level of expenditures as in 2008-2009 and includes the following:

Technical Services, Supplies and Training	\$ 146,500
Hardware Sustainability and Replacement	\$ 192,600
Existing Contracted Lease & Licensing Fees	\$ 193,500

### Library Budget

The proposed budget includes \$47,400 in supplemental library books in addition to the funds budgeted by the building principals to purchase library books in the elementary and secondary schools. These additional funds put our libraries on a five year program to ensure they are above the standard expected levels for school libraries. The 2009-2010 school year will be the fourth year of this five year program.

### Staff Development

The district will be increasing the teacher's mini-grant program up to its original funding level of \$15,000 from the \$10,000 in 2008-2009.

The district is eliminating the drafting program due to a lack of student participation. Administration recommends replacing the program with a Protective Services program at a later date.

A 9<sup>th</sup> grade science teacher will be added to support the implementation of the new science adoption.

### Maintenance Budget – Buildings

Included in the 2009-2010 Budget are the following items:

Contracted Services:	
District Wide	
Repair/Replace Sidewalks	\$ 15,600
Replace Exterior Doors	\$ 10,000

Lincoln Elementary		
Roof Recoating – All Purpose Room		\$ 10,340
Edgewood Elementary		
Fabricate and Install New Gate		\$ 1,500
Rupert Elementary		
Recoat roof		\$ 10,340
Replace Library carpeting		\$ 8,500
Pottstown High School		
Recoat Science Wing roof		\$ 54,000
Repair Gym Partition door		\$ 5,500

**FUND BALANCE**

The budget proposes a \$500,000 contingency to be used for unexpected expenditures.

**ATHLETIC BUDGET**

The Athletic Budget for the 2009-2010 school year is estimated at \$637,654. This is an increase of \$27,359 or 4.5% over the budgeted expenditures for the 2008-2009 school year. It is estimated that revenues from athletic events will be \$70,854. The contribution from the General Fund to the Athletic Budget will be \$566,800 for the 2009-2010 school year or an increase of 4.5%. This increase will cover the increased salary and benefits for the existing programs.

**CAPITAL RESERVE**

The proposed Capital Reserve budget for the 2008-2009 school year includes the following projects:

Rebuilding and Resurface Tennis Courts #	\$ 100,000
Replace Tennis Court Fence/Gates #	\$ 20,000
Resurface Stadium Track #	\$ 69,000
Replace Maintenance Truck – HVAC	\$ 16,000
Replace Chiller Compressor at High School	\$ 41,300

# - These items are anticipated to be partially funded through grants for the North Fields Project.

It is estimated that the balance of the Capital Reserve budget as of June 30, 2010 will be \$464,481.

The Superintendent of Schools and the Business Administrator believe the budget provides funding for the educational programs recommended by staff and approved by the Board of School Directors.

Estimates of revenues and expenditures are calculated as accurately as possible as of this date. We will continue to review the estimates prior to the final budget adoption.

We respectfully submit the Tentative Budget to the Board of School Directors.

Respectfully submitted,

A handwritten signature in blue ink that reads "David P. Krem". The signature is written in a cursive style with a large, looping initial "D".

David P. Krem  
Superintendent of Schools

A handwritten signature in black ink that reads "Linda S. Adams". The signature is written in a cursive style with a large, looping initial "L".

Linda S. Adams  
Business Administrator/Board Secretary

**LEGAL BACKGROUND FOR BUDGETING IN PUBLIC SCHOOLS**  
**School Laws of Pennsylvania**

**SECTION 687, Annual Budget: Additional or Increased**  
**Appropriations: Transfer of Funds**

(a) The Board of School Directors of each school district of the second, third, or fourth class shall, annually, at least thirty (30) days prior to the adoption of the annual budget, prepare a proposed budget of the amount of funds that will be required by the school district in its several departments for the following fiscal year. Such proposed budget shall be prepared on a uniform form, prepared and furnished by the Department of Education, and shall be apportioned to the several classes of expenditures of the district as the board of school directors thereof may determine. Final action shall not be taken on any proposed budget, in which the estimated expenditures exceed two thousand dollars (\$2,000), until after ten (10) days' public notice. Nothing in this act shall be construed to prevent any school district, whose total estimated expenditures do not exceed two thousand dollars (\$2,000), from holding a public hearing. The proposed budget shall be printed, or otherwise made available for public inspection to all persons who may interest themselves, at least twenty (20) days prior to the date for the adoption of the budget.

(b) The board of school directors, after making such revisions and changes therein as appear advisable, shall adopt the budget and the necessary appropriate measures required to put it into effect. The total amount of such budget shall not exceed the amount of funds, including the proposed annual tax levy and state appropriation, available for school purposes in that district. Within fifteen (15) days after the adoption of the budget, the board of school directors shall file a copy of the same in the office of the Department of Education.

(c) The board of school directors may, during any fiscal year, make additional appropriations or increase existing appropriations to meet emergencies, such as epidemics, floods, fires, or other catastrophes, or to provide for the payment for rental under leases or contracts to lease from the State Public School Building Authority or any municipality authority entered into subsequent to the date of the adoption of the budget. The funds therefor shall be provided from unexpended balances in existing appropriations, from unappropriated revenue, if any, or from temporary loans. Such temporary loans, when made, shall be approved by two-thirds vote of the board of school directors.

(d) The board of school directors shall have power to authorize the transfer of any unencumbered balance, or any portion thereof, from one class of expenditures or item, to another, but such action shall be taken only during the last nine (9) months of the fiscal year.

## Section 672, Tax Levy: Limitations

(a) In all school districts of the second, third, and fourth class, all school taxes shall be levied and assessed by the board of school directors therein, during the month of February or March or April or May or June each year, for the ensuing fiscal year, except in districts of the second class where the fiscal year begins on the first day of January, in which the school taxes shall be levied and assessed during the month of October or November of each year. In such school districts the tax rate shall not exceed twenty-five mills on the dollar, on the total amount of the assessed valuation of all property taxable for school purposes therein. Each school district of the second, third, or fourth class may also collect a per capita tax on each resident or inhabitant of such district over eighteen years of age, as herein provided.

(b) Board of school directors of districts of the second, third, and fourth classes are hereby authorized to levy annually, a tax on each dollar of the total assessment of all property assessed and certified for taxation therein, (1) to pay up to and including the salaries and increments of the teaching and supervisory staff, (2) to pay rentals due any municipality authority or non-profit corporation or due the State Public School Building Authority, (3) to pay sinking fund charges incurred in connection with school building projects approved by the Department of Public Instruction, and (4) to pay for the amortization of a bond issue which provided a school building prior to the first Monday of July 1959.

(c) The tax levied to pay salaries and increments of the teaching and supervisory staff shall not be invalidated by reason of the fact that in determining the amount to be raised by such tax for the payment of salaries and increments no deduction was made for appropriations or reimbursements paid or payable by the Commonwealth to the School District which are applicable directly or indirectly to the salaries and increments. None of said taxes shall be invalidated or affected by reason of the fact that it may increase the total annual school tax levy of any school district beyond the millage fixed or limited by this section.

(d) The boards of school directors of all independent school districts in which the board members are elected or appointed by court may, annually, levy a tax as herein authorized, at the same time and in the same manner as other school districts of the same class to which such independent district belongs, in an amount which shall be sufficient with all other taxes imposed by such district to pay the expenses of such district as set forth in subsection (b) of this section and to pay all other expenses and requirements of such district: Provided, That such tax shall not be more than seventy-five (75) mills on the dollar on the total amount of the assessed valuation of all property taxable for school purposes within such district. Each such district may also collect, annually, a per capita tax in an amount of not less than one dollar (\$1) and not more than ten dollars (\$10) on each resident or inhabitant of such district over eighteen (18) years of age.

POTTSTOWN SCHOOL DISTRICT  
POTTSTOWN, PA

FINAL BUDGET RESOLUTION

JUNE 18, 2009

WHEREAS, the Board of School Directors of the Pottstown School District, at a meeting held on January 21, 2009, did adopt a preliminary budget for the fiscal year 2009-2010.

THEREFORE, BE IT RESOLVED that the Board of School Directors of the Pottstown School District, Montgomery County, hereby adopts the annual budget for the 2009-2010 school year for the total sum of \$53,401,543.

BE IT FURTHER RESOLVED that the Board of School Directors hereby authorizes the expenditures as set forth in the final budget and levies the following taxes to provide the necessary revenue for the same:

- (1) Real Estate Tax at the rate of 34.7347 mills, or \$34.73 per thousand of assessed valuation of taxable real property
- (2) Per Capita Tax, under authorization of Section 679 of the School Code at the rate of five dollars (\$5.00) on each resident of the School District, eighteen years of age or over.
- (3) Per Capita Tax, under authorization of Act 511 of 1965, as amended, at the rate of ten dollars (\$10.00) on each resident of the School District, eighteen years of age or over (shared equally with the Borough of Pottstown).
- (4) Occupation Tax, under authorization of Act 511 of 1965, as amended, at the rate of sixty (60) mills or \$6.00 per hundred of assessed valuation on occupations.
- (5) Local Service Tax, under authorization of Act 511 of 1965, as amended, at the rate of \$50.00 for any person employed in the limits of the Pottstown School District (shared with the Borough of Pottstown, the Borough receives \$45.00 and the school district receives \$5.00).
- (6) Deed Transfer Tax, under authorization of Act 511 of 1965, as amended, at the rate of one percent (1%) upon deeds transferring or conveying any interest on real estate situated wholly or partly within the Pottstown School District (shared equally with the Borough of Pottstown).

- (7) Earned Income Tax, under authorization of Act 511 of 1965, as amended, at the rate of one percent (1%) on taxable income of residents of the Pottstown School District (shared equally with the Borough of Pottstown on residents of Pottstown).
- (8) Penalty rate of ten percent (10%), beginning with the 1979 tax duplicate (July 1, 1979), for Real Estate, Per Capita, and Occupation millage taxes that remain unpaid four (4) months after the date of tax notice. The delinquent penalty shall be added to the taxes and collected by the Tax Collector in accordance with Act 126 of 1976, known as the Local Tax Collection Law.

BE IT FURTHER RESOLVED that the Secretary be directed to advertise the tax rates in the Pottstown Mercury and notify the Bureau of Municipal Affairs, Department of Internal Affairs, by certified mail, return receipt requested, the taxes re-enacted under the authority of Act 511 of 1965, and

BE IT FURTHER RESOLVED that a copy of the final budget for the 2009-2010 school year becomes a part of this resolution and placed on file in the Secretary's office.

BUDGETFINAL RESOL

POTTSTOWN SCHOOL DISTRICT  
POTTSTOWN, PA.

PRELIMINARY BUDGET RESOLUTION

January 22, 2009

WHEREAS, the proposed budget of the Pottstown School District for the 2009-2010 school year has been prepared and presented to the Board of School Directors, and

WHEREAS, the members of the Board of School Directors have carefully reviewed and studied said budget.

THEREFORE, BE IT RESOLVED that the Board of School Directors of the Pottstown School District, in accordance with Section 687 of the School Code, as amended, approve the tentative budget totaling \$53,060,911 for the fiscal year beginning July 1, 2009, as presented by the Superintendent of Schools and the Business Administrator, a copy of said budget to be on file in the Secretary's Office, and

BE IT FURTHER RESOLVED that the Secretary is hereby authorized to make the following publication in the Mercury in order to give notice to the public of the adoption of said proposed budget and the intention to levy the following taxes:

NOTICE

is hereby given that the proposed budget of the Pottstown School District for the fiscal year 2009-2010 in the total amount of \$53,060,911 has been prepared and is available for inspection in the Office of the Secretary, Beech and Penn Streets, Pottstown, Pennsylvania to all persons who may interest themselves and that the budget for said period will be finally adopted at a meeting of the Board of School Directors at the Pottstown Middle School 2<sup>nd</sup> Floor LGI Room on Thursday, January 22, 2009, at 7:30 p.m., E.D.S.T.

The proposed preliminary budget as adopted includes the intention to enact and/or re-enact the following taxes levied for the fiscal year beginning July 1, 2009, in order to provide the necessary revenue for said budget:

1. Real estate tax at the rate of 35.5602 mills or (\$35.56) per thousand of assessed valuation of taxable real property.
2. Per capita tax under Section 679 of the School Laws of Pennsylvania at the rate of five dollars (\$5.00) on each resident of the school district eighteen (18) years of age or over.

3. Per capita tax under Act 511 of 1965, as amended, at the rate of ten dollars (\$10.00) on each resident of the school district eighteen (18) years of age or over. This tax is shared equally with the Borough of Pottstown, the school district actually collecting five dollars (\$5.00) per resident eighteen (18) years of age or over.
4. Occupation tax under Act 511 of 1965, as amended, at the rate of sixty (60) mills or six dollars (\$6.00) per hundred of assessed valuation on occupations.
5. Occupational privilege tax under Act 511 of 1965, as amended, at the rate of ten dollars (\$10.00) for any person employed within the limits of the Pottstown School District. This tax is shared equally with the Borough of Pottstown, the school district actually collecting five dollars (\$5.00) for each person employed within the limits of the Pottstown School District.
6. Deed transfer tax under Act 511 of 1965, as amended, at the rate of one per cent (1%) upon deeds transferring or conveying any interest in real estate situated wholly or partly within the Borough of Pottstown. This tax is shared equally with the Borough of Pottstown, the school district actually collecting one-half of one per cent (.5%).
7. Earned income tax under Act 511 of 1965, as amended, at the rate of one per cent (1%) on taxable income. This tax is shared equally with the Borough of Pottstown, the school district receiving one-half of one per cent (.5%) for residents of the Borough of Pottstown.
8. Penalty rate of ten per cent (10%) will be assessed for real estate, per capita and occupation millage taxes that remain unpaid four months after the date of the tax notice. The delinquent penalty shall be added to the taxes and collected by the tax collector in accordance with Act 126 of 1976, known as the Local Tax Collection Law.

In accordance with Act 193, amending Section 680 of the act of March 10, 1949, every resident or inhabitant attaining eighteen years of age or over becoming a resident or inhabitant of the school district shall, within twelve months after the happening thereof, notify the assessor for the Borough of Pottstown for personal taxes with his principal office at the Tax Office, Walnut and Penn Streets, Pottstown, Pennsylvania. ANY PERSON FAILING WITHIN SAID PERIOD TO NOTIFY THE ASSESSOR OF THE SCHOOL DISTRICT SHALL, IN ADDITION TO THE TAX LEVIED BY SAID SCHOOL DISTRICT, BE LIABLE TO THE SCHOOL DISTRICT FOR A PENAL SUM EQUAL TO SUCH TAX.

BUDGET\Resolution-TB

**TAX AND ASSESSMENT DATA**

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-2008</u>	<u>2008-2009</u>
<b><u>Real Estate (Section 672)</u></b>							
(1) Assessed Valuation	\$810,501,750	\$806,218,259	\$834,552,749	\$830,652,557	\$834,827,477	\$838,545,347	\$829,017,802
(2) Tax Levy in Mills	25.9101	26.3896	27.0565	28.1468	29.6386	30.9723	32.8616
Earned Income Tax	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
<b><u>Per Capita Tax</u></b>							
(1) Number (Original)	14,226	13,713	14,030	13,969	13,875	14,039	13,465
(2) Rate (Section 679)	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
(3) Rate (Act 511)	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
<b><u>Occupation Tax (Act 511)</u></b>							
(1) Assessed Valuation (Original)	2,937,900	2,836,500	2,972,300	2,976,500	2,992,600	2,992,600	2,930,900
(2) Tax Levy in Mills	60	60	60	60	60	60	60
<b><u>Emergency Municipal Services Tax</u></b>							
(1) Number of Taxables	13,647	13,800	13,800	13,800	13,800	13,800	10,288
(2) Rate	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Deed Transfer (Act 511)	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%

**TAXABLES FOR PER CAPITA AND OCCUPATION TAXES**

<b>Assessed Valuation for Occupation Tax</b>	<b><u>2001</u></b>	<b><u>2002</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>
0	2,309 *	3,523 *	3,429 *	3,345 *	3,240 *	3,048 *	2,975 *	2828 *
50	0	0	0	0	0	0	0	0
100	664	592	601	604	669	742	799	742
200	5,453	3,861	3,609	3,605	3,612	3,649	3,744	3645
300	5,102	4,574	4,364	4,651	4,549	4,491	4,477	4324
400	1,284	1,188	1,243	1,332	1,411	1,449	1,533	1450
500	468	408	392	425	412	425	440	410
600	42	39	33	35	38	33	34	32
700	11	11	12	11	11	10	10	9
800	<u>30</u>	<u>30</u>	<u>30</u>	<u>32</u>	<u>27</u>	<u>28</u>	<u>27</u>	<u>25</u>
<b>TOTAL</b>	<b><u>15,363</u></b>	<b><u>14,226</u></b>	<b><u>13,713</u></b>	<b><u>14,040</u></b>	<b><u>13,969</u></b>	<b><u>13,875</u></b>	<b><u>14,039</u></b>	<b><u>13465</u></b>

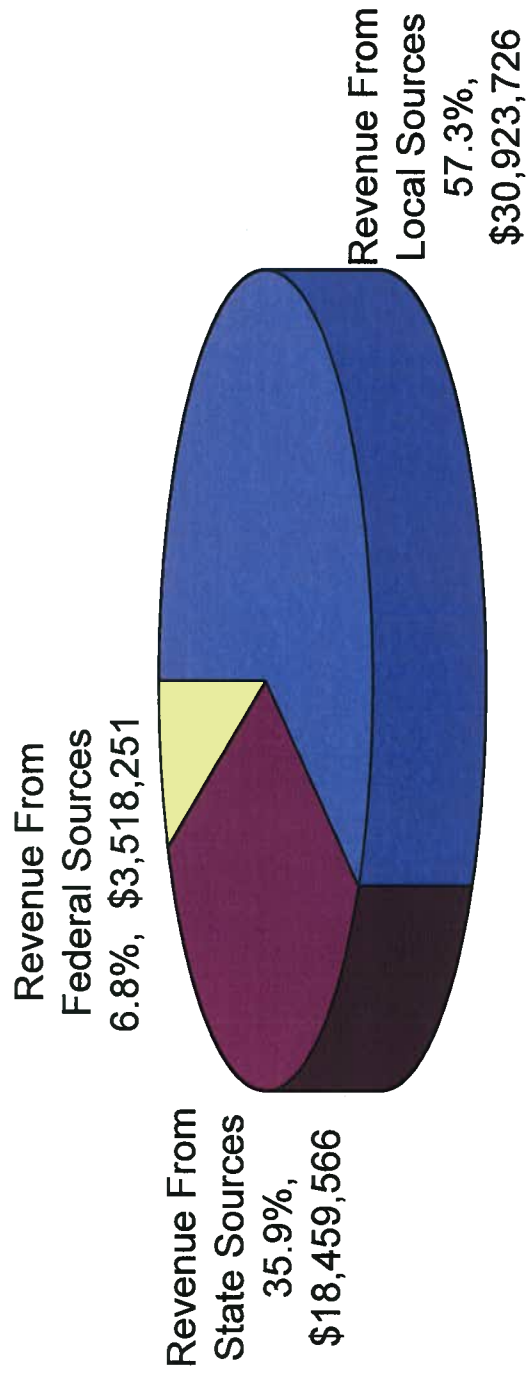
\* Homemakers and retired independents exonerated by a resolution adopted June 13, 1984.

**POTTSTOWN SCHOOL DISTRICT**  
**FINANCIAL SUMMARY**

	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2009-10 <u>Budget</u> Final
Revenue from Local Sources	\$28,791,746 66.4%	\$30,576,255 62.7%	\$29,476,551 59.1%	\$30,923,726 58.4%
Revenue from State Sources	12,888,148 29.7%	15,782,628 32.4%	17,863,597 35.8%	18,459,566 34.9%
Revenue from Federal Sources	1,663,427 3.8%	2,400,256 4.9%	2,567,827 5.1%	3,518,251 6.7%
Revenue from Other Finance Sources				
Proceeds Extended Term Financing				
<b>Total Receipts</b>	<b>\$43,343,321</b>	<b>\$48,759,139</b>	<b>\$49,907,975</b>	<b>\$52,901,543</b>
Beginning Fund Balance	3,341,556	3,040,033	500,000	500,000
Total Funds Available	\$46,684,877	\$51,799,172	\$50,407,975	\$53,401,543
Less Disbursements	43,644,844	47,827,167	50,407,975	53,401,543
Balance	\$3,040,033	\$3,972,005	\$0	\$0

# **2009-2010 REVENUE**

## 2009-2010 Revenues by Source



## BUDGET 2009-2010 REVENUE

### 6000 - REVENUE FROM LOCAL SOURCES

6111	Current Real Estate Taxes -32.8616 mills	\$25,627,371
6112	Inrerim Real Estate Taxes	100,000
6113	Public Utility Realty Tax	35,752
6114	Payments in Lieu of Current Taxes	20,000
6120	Per Capita Tax Sec. 679 - \$5.00	38,000
6141	Per Capita Tax Act 511 - \$5.00	38,000
6143	Occupational Privilege Taxes	35,000
6151	Earned Income Tax - .5%	1,700,000
6152	Occupational Tax - 60 mills	95,000
6153	Real Estate Transfer Tax	450,000
6411	Delinquent Real Estate Taxes	800,000
6420	Delinquent Per Capita Taxes Sec. 679	17,500
6441	Delinquent Per Capita Taxes Act 511	17,000
6452	Delinquent Occupational Taxes	42,000
6510	Earnings from Investments	300,000
6750	Student Activities - Special Events	0
6839	Federal Revenue Received from Other Intermediate Sources	734,642
6910	Rentals	48,000
6942	Summer School Tuition	0
6943	Adult Education Tuition	0
6944	Receipts from Other PA Schools Districts - Tuition	80,000
6961	Shared Transportation - All LEA's	6,000
6990	Miscellaneous Revenue	97,992
6999	Other Local Grants (UWSEPA, Health & Wellness, Healthy Snacks, etc.)	641,469
Total Revenue From Local Sources		\$30,923,726

### 7000 - REVENUE FROM STATE SOURCES

7110	Basic Instructional Subsidy	9,697,636
7140	Charter/Cyber Schools	344,663
7160	Tuition Approved Private Homes	25,000
7210	Homebound Instruction	2,000
7220	Vocational Education	217,859
7240	SD Entity Demonstration Grant	200,000
7271	Special Education	1,996,354
7291	Educational Assistance Program	271,475
7292	PA PreK Counts Program	557,550
7310	Transportation	465,000
7320	Rentals & Sinking Fund	720,314
7330	Nurse, Medical & Dental Services	73,000
7340	Supplemental Reimbursement	1,625,143
7500	Extra State Grants	0
7501	PA Accountability Block Grant	559,101
7502	Dual Enrollment	22,330
7599	Liquid Fuels Reimbursement	25,000
7810	Est. Social Security Payment	1,023,912
7820	Est. State Share Retirement	633,229
Total Revenue From State Sources		\$18,459,566

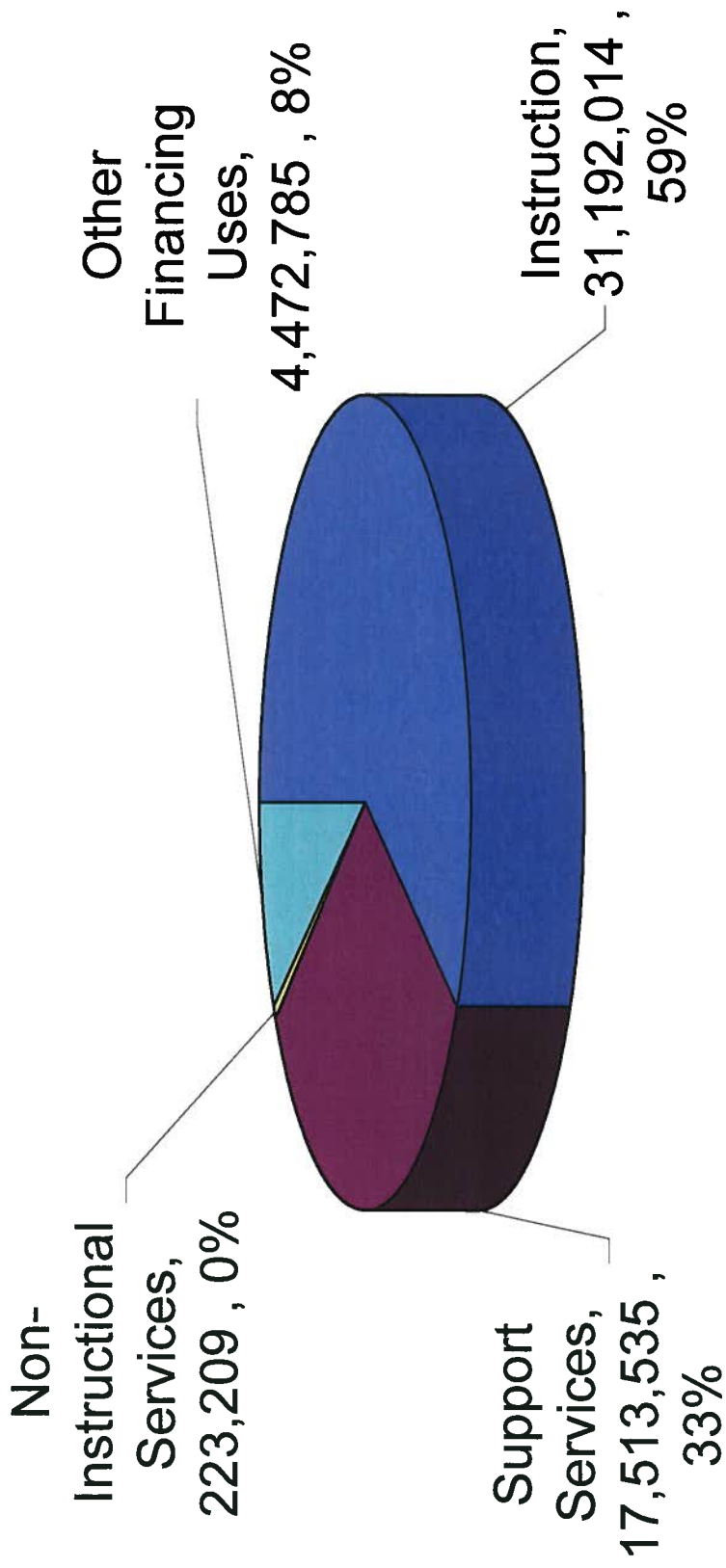
### 8000 - REVENUE FROM FEDERAL SOURCES

8200	Stimulus Funding	1,930,369
8310	Mental Health Grant	218,153
8391	ROTC Program	75,368
8513	ECIA - Disadvantaged Children Title I	0
8514	Title I CRS Grant	841,036
8515	Title II/V Part A/Part D	186,459
8517	Title IV 21st Century Learning	0
8518	Title V Part A	0
8521	Vocational Educ. - Perkins Grant	52,450
8670	Drug Free Schools Formula	14,416
8810	Medical Asst. Reimb. - Access	200,000
Total Revenue From Federal Sources		\$3,518,251

### TOTAL CASH AVAILABLE

**2009-2010  
Expenditures by  
Function**

## 2009-2010 Expenditures by Function



# POTTSTOWN SCHOOL DISTRICT

2009-2010  
BUDGET

## EXPENDITURE SUMMARIES

### Expenditures By Function

1000	Instruction	\$31,192,014
2000	Support Services	17,513,535
3000	Operation of Non-Instructional Services	223,209
4000	Building Acquisition	0
5000	Other Financial Uses	<u>4,472,785</u>
Total Expenditures by Function		\$53,401,543

**POTTSTOWN SCHOOL DISTRICT**  
**GENERAL FUND**  
**EXPENDITURES BY FUNCTION**

<u>Function Description</u>	<u>2009-10</u> <u>Budget</u>	<u>2008-09</u> <u>Budget</u>	<u>2007-08</u> <u>Budget</u>	<u>2006-07</u> <u>Budget</u>	<u>2009-10 \$</u> <u>Increase</u> <u>Over</u> <u>2008-09</u> <u>Budget</u>	<u>2009-10 %</u> <u>Increase</u> <u>Over</u> <u>2008-09</u> <u>Budget</u>
<b>Function 1000 - Instruction</b>						
1100 Regular Program Elementary/Secondary	17,468,822	16,444,134	15,002,855	14,276,365	1,024,688	6.23%
1200 Special Programs - Elementary/Secondary	10,252,397	9,655,241	8,941,146	8,325,731	597,156	6.18%
1300 Vocational Education Program	1,195,183	1,361,971	1,332,974	1,320,227	(166,788)	-12.25%
1400 Other Instructional Program	0	0	0	0	0	0.00%
1420 Summer School	72,326	142,553	148,051	212,467	(70,227)	-49.26%
1430 Homebound Instruction	8,036	40,536	20,406	25,388	(32,500)	-80.18%
1440 Alternate Regular Ed Programs	1,021,813	887,220	858,000	732,440	134,593	15.17%
1450 Educ Assistance - Early Childhood	333,301	668,562	649,808	546,232	(335,261)	-50.15%
1490 Federal Program	5,157	5,000	5,346	6,437	157	3.14%
1600 Adult Education Program	0	0	5,344	6,113	0	0.00%
1800 Pre-Kindergarten	834,979	461,890	482,134	0	373,089	80.77%
<b>Total 1000 Function - Instruction</b>	<b>31,192,014</b>	<b>29,667,107</b>	<b>27,446,064</b>	<b>25,451,400</b>	<b>1,524,907</b>	<b>5.14%</b>

**POTTSTOWN SCHOOL DISTRICT**  
**GENERAL FUND**  
**EXPENDITURES BY FUNCTION**

<u>Function Description</u>	<u>2009-10</u> <u>Budget</u>	<u>2008-09</u> <u>Budget</u>	<u>2007-08</u> <u>Budget</u>	<u>2006-07</u> <u>Budget</u>	<u>2009-10 \$</u> <u>Increase</u> <u>Over</u> <u>2008-09</u> <u>Budget</u>	<u>2009-10 %</u> <u>Increase</u> <u>Over</u> <u>2008-09</u> <u>Budget</u>
<b>Function 2000 - Support Services</b>						
2100 - Support Services - Pupil Personnel						
2110 Supervision	360,603	443,966	291,225	281,747	(83,363)	-18.78%
2120 Guidance Services	704,084	883,724	499,877	543,198	(179,640)	-20.33%
2140 Psychological Services	703,088	540,703	356,095	344,884	162,385	30.03%
2152 Speech Services	477,288	0	0	0	477,288	100.00%
2160 Social Work Services	46,322	40,880	39,634	44,365	5,442	13.31%
2170 Student Accounting Services	32,792	31,394	29,427	28,567	1,398	4.45%
<b>Total 2100 - Support Svcs. - Pupil Person.</b>	<b>2,324,177</b>	<b>1,940,667</b>	<b>1,216,258</b>	<b>1,242,761</b>	<b>383,510</b>	<b>19.76%</b>
<b>2200 - Support Services - Instructional Staff</b>						
2210 Educational Media Services	519,707	539,424	498,952	444,461	(19,717)	-3.66%
2220 Audio Visual Services	0	289	289	10,696	(289)	-100.00%
2230 Educational Television Services	1,000	1,500	3,243	13,250	(500)	-33.33%
2240 Computer - Assisted Instruction Services	722,700	720,701	683,144	665,121	1,999	0.28%
2250 School Library Services	528,863	543,135	536,208	529,036	(14,272)	-2.63%

**POTTSTOWN SCHOOL DISTRICT**  
**GENERAL FUND**  
**EXPENDITURES BY FUNCTION**

<u>Function Description</u>	<u>2009-10 Budget</u>	<u>2008-09 Budget</u>	<u>2007-08 Budget</u>	<u>2006-07 Budget</u>	<u>2009-10 \$ Increase Over 2008-09 Budget</u>	<u>2009-10 % Increase Over 2008-09 Budget</u>
2260 Curriculum Development Services	228,839	220,931	197,497	146,764	7,908	3.58%
2270 Staff Development Services	462,872	147,401	339,265	79,359	315,471	214.02%
Total 2200 - Support Svcs. - Instruction Staff	2,463,981	2,173,381	2,258,598	1,888,687	290,600	13.37%
2310 Board Services	84,890	81,890	87,890	77,575	3,000	3.66%
2320 Board Treasurer Services	400	400	400	400	0	0.00%
2330 Tax Collection Services	97,760	95,760	157,624	143,661	2,000	2.09%
2340 Staff Relation Services	539,031	532,096	425,389	296,829	6,935	1.30%
2350 Legal Services	172,000	152,000	152,000	148,000	20,000	13.16%
2360 Office of the Superintendent	313,587	298,337	282,945	275,417	15,250	5.11%
2360 Director of Development	134,383	0	0	0	134,383	100.00%
2370 Community Relation Services	74,570	72,448	78,032	75,313	2,122	2.93%
2380 Office of the Principal Services	2,069,158	1,937,858	1,858,535	1,848,780	131,300	6.78%
Total 2300 - Support Services - Administration	3,485,779	3,170,789	3,042,815	2,865,975	314,990	9.93%
2420 Medical Services	596,043	551,380	375,195	286,412	44,663	8.10%

**POTTSTOWN SCHOOL DISTRICT**  
**GENERAL FUND**  
**EXPENDITURES BY FUNCTION**

<u>Function Description</u>	<u>2009-10 Budget</u>	<u>2008-09 Budget</u>	<u>2007-08 Budget</u>	<u>2006-07 Budget</u>	<u>2009-10 \$ Increase Over 2008-09 Budget</u>	<u>2009-10 % Increase Over 2008-09 Budget</u>
2430 Dental Services	2,000	2,000	2,162	2,165	0	0.00%
2440 Nursing Services	414,782	400,221	366,258	353,479	14,561	3.64%
2450 Non-Public Health Services	30,424	25,081	25,249	26,081	5,343	21.30%
Total 2400 - Support Services - Public Health	1,043,249	978,682	768,864	668,137	64,567	6.60%
2500 - Support Services - Business						
2510 Fiscal Services	560,464	567,066	453,346	600,975	(6,602)	-1.16%
2530 Warehouse & Distribution Services	90,655	80,829	76,022	78,101	9,826	12.16%
2540 Printing & Duplicating Services	162,312	156,036	153,888	162,916	6,276	4.02%
Total 2500 - Support Services - Business	813,431	803,931	683,256	841,992	9,500	1.18%
2600 - Operation & Management of Plant Svcs	147,750	119,770	119,770	116,585	27,980	23.36%
2610 Supervision, Operation & Maintenance of Plant	143,380	149,201	135,680	132,003	(5,821)	-3.90%
2620 Operation of Building Services	4,201,929	3,961,076	3,881,230	3,791,568	240,853	6.08%
2630 Care & Upkeep of Grounds Services	292,186	216,340	217,169	246,571	75,846	35.06%
2640 Care & Upkeep of Equipment Services	5,390	4,900	4,900	5,300	490	10.00%

**POTTSTOWN SCHOOL DISTRICT**  
**GENERAL FUND**  
**EXPENDITURES BY FUNCTION**

<u>Function Description</u>	<u>2009-10</u> <u>Budget</u>	<u>2008-09</u> <u>Budget</u>	<u>2007-08</u> <u>Budget</u>	<u>2006-07</u> <u>Budget</u>	<u>2008-09</u> <u>Budget</u>	<u>2009-10 \$</u> <u>Increase</u> <u>Over</u>	<u>2009-10 %</u> <u>Increase</u> <u>Over</u>
2650 Vehicle Operation & Maintenance Svcs	100,375	91,250	72,400	73,700	9,125	10.00%	
2660 Security Services	491,649	443,894	485,948	421,314	47,755	10.76%	
Total 2600 - Operation & Maintenance of Plant	5,382,659	4,986,431	4,917,097	4,787,041	396,228	7.95%	
2700 - Student Transportation Svcs.							
2700 Student Transportation - Public	1,680,148	1,600,234	1,562,707	1,285,449	79,914	4.99%	
2750 Student Transportation - Non-Public	145,807	92,593	89,193	117,891	53,214	57.47%	
Total 2700 - Student Transportation Services	1,825,955	1,692,827	1,651,900	1,403,340	133,128	7.86%	
2800 - Support Services - Central							
2814 Strategic Plan	625	625	625	1,125	0	0.00%	
2834 Staff Development	135,096	128,278	119,284	110,185	6,818	5.32%	
2840 Data Processing	11,010	11,010	11,010	18,829	0	0.00%	
2850 Title I Coordinator	0	0	0	0	0	0.00%	
2851 Drug Free Coordinator	0	0	0	14,789	0	0.00%	
Total 2800 - Support Services	146,731	139,913	130,919	144,928	6,818	4.87%	
2900 - Other Support Services							

**POTTSTOWN SCHOOL DISTRICT**  
**GENERAL FUND**  
**EXPENDITURES BY FUNCTION**

<u>Function Description</u>	<u>2009-10 Budget</u>	<u>2008-09 Budget</u>	<u>2007-08 Budget</u>	<u>2006-07 Budget</u>	<u>2008-09 Budget</u>	<u>2009-10 \$ Increase Over</u>	<u>2009-10 % Increase Over</u>
2900 Support Services Intermediate Unit	27,573	27,573	27,573	26,974	0	0	0.00%
Total 2000 Function - Support Services	17,513,535	15,914,194	14,697,280	13,869,835	1,599,341		10.05%
<b>Function 3000 Operation of Non-Instruction Services</b>							
3210 Student Activities	181,882	189,990	157,355	158,641	(8,108)		-4.27%
3310 Community Recreation	0	0	0	0	0		0.00%
3390 Other Comm Services	41,327	77,615	77,401	47,218	(36,288)		-46.75%
Total 3000 Operation of Non-Instructional Services	223,209	267,605	234,756	205,859	(44,396)		-16.59%
<b>Function 4500 Building Acquisition and Contracted Services</b>							
4500 Debt Services	0	0	0	0	0		0.00%
Total 4500 Building Acquisition	0	0	0	0	0		0.00%
<b>Function 5000 Other Financing Uses</b>							
5100 Debt Services	3,213,273	3,328,952	3,328,952	3,206,221	(115,679)		-3.47%
5200 Special Revenue Funds Transfers	566,800	544,817	470,413	466,202	21,983		4.03%
5230 Capital Project Transfer	0	0	0	0	0		0.00%

**POTTSTOWN SCHOOL DISTRICT**  
**GENERAL FUND**  
**EXPENDITURES BY FUNCTION**

<u>Function Description</u>	<u>2009-10</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2009-10 \$</u>	<u>2009-10 %</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Increase</u>
					<u>Over</u>	<u>Over</u>
					<u>2008-09</u>	<u>2008-09</u>
					<u>Budget</u>	<u>Budget</u>
						<u>Budget</u>
5251 Food Service Fund Transfers	0	0	0	7,000	0	0.00%
5260 Data Processing Fund Transfers	192,712	185,300	158,994	189,021	7,412	4.00%
5900 Budgetary Reserve	500,000	500,000	400,000	400,000	0	0.00%
Total Function 5000 Other						
Financing Uses	4,472,785	4,559,069	4,358,359	4,268,444	(86,284)	-1.89%
Total Budget	53,401,543	50,407,975	46,736,459	43,795,538	2,993,568	5.94%

# POTTSTOWN SCHOOL DISTRICT

## 2007-2008 BUDGET

### SUMMARY OF FUNCTION DIMENSION

<b>Function</b>	<b>Description</b>	<b>2009-10 Amount</b>
<b>Function 1000 Instructional Services</b>		
1000	<u>Instruction</u>  Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs which can be directly attributed to a program of instruction.  Related costs include instructional expenditures for salaries, in-service training expense, contracted services, travel expenses, equipment rental, supplies, books, maintenance costs directly attributable to instructional equipment, and other expenses such as sabbatical leave.	
1100	<u>Regular Program Elementary/Secondary</u> Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members and non-vocational workers.	\$17,468,822
1200	<u>Special Programs - Elementary/Secondary</u> Activities designed primarily to deal with students having special needs. The special programs include elementary and secondary services for the gifted and talented, mentally retarded, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities and special programs for other types of students.	10,252,397
1300	<u>Vocational Education Programs</u> Pennsylvania Department of Education approved programs under public supervision and control which provide organized learning experiences designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment and occupational fields including business, distribution, health, gainful and useful home economics and trade and industry.	1,195,183
1420	<u>Summer School Programs</u>  Activities that provide classroom instruction during the summer months between the end of one regular school term and the beginning of the next regular school term.	72,326
1430	<u>Homebound Instruction</u> Activities that provide homebound instruction to students in accordance with Section 2510.1 of the Public School Code.	8,036

# POTTSTOWN SCHOOL DISTRICT

## 2007-2008 BUDGET

### SUMMARY OF FUNCTION DIMENSION

<b>Function</b>	<b>Description</b>	<b>2009-10 Amount</b>
1440	<u>Alternative Regular Education Programs</u>  Programs include direct instructional expenditures incurred to provide regular education programs and/or classes for students in detention homes and centers, private residential rehabilitative institutions, youth development centers, youth or youthful offenders in the State Correctional Facilities, and PDE approved alternative education programs.	1,021,813
1450	<u>Educational Assistance</u>  Programs include early childhood and tutoring to meet No Child Left Behind (NCLB) standards.	333,301
1490	<u>Chapter 1 Program</u> Program for special needs of disadvantaged students.	5,157
1600	<u>Adult Education Program</u>  Programs include activities to foster the development of fundamental tools of learning, to prepare for a post-secondary career, to upgrade occupational competence, to develop skills and appreciation for special interests, or to enrich the aesthetic qualities of life.	0
1800	<u>Pre-Kindergarten</u>	834,979
Total 1000 Instructional Function		<u>\$31,192,014</u>
<b>Function 2000 Support Services</b>		
2100	<u>Support Services</u> Support Services are those services which provide administrative, technical, and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs rather than as entities within themselves.	

# POTTSTOWN SCHOOL DISTRICT

## 2007-2008 BUDGET

### SUMMARY OF FUNCTION DIMENSION

<u>Function</u>	<u>Description</u>	<u>2009-10 Amount</u>
2110	<u>Pupil Personnel Services - Supervision</u>  Activities designed to access and improve the well being of students and to supplement the teaching process. Included are activities designed to provide program coordination, consultation and services to the pupil personnel staff of the school district.	\$360,603
2120	<u>Guidance Services</u> Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities fo students, assisting students ads they make their own educational career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.	704,084
2140	<u>Psychological Services</u> Activities concerned with administering psychological tests and interpreting the results. Gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluations and planning and managing a program of psychological services.	703,088
2152	<u>Speech Services</u> Activities which have as their purpose the identification, assessment and treatment of children with impairments in speech, hearing and language.	477,288
2160	<u>Social Work Services</u> Activites promoting modification of the circumstances surrounding the individual student which are related to his/her problems insofar as the resources of the family, school, and community can be brought to bear effectually upon the problem.	46,322
2170	<u>Student Accounting Services</u> Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data.	32,792
Total 2100 -	<u>Support Srvc. - Pupil Person.</u> Activites associated with assisting, supporting, advising, and directing the instructional staff with or on the content and process of providing learning experiences for students.	2,324,177
2200 -	<u>Support Services - Instructional Staff</u>	
2210	<u>Educational Media Services</u> Activities concerned with directing, managing, and supervising educational media services.	519,707

# POTTSTOWN SCHOOL DISTRICT

## 2007-2008 BUDGET

### SUMMARY OF FUNCTION DIMENSION

<u>Function</u>	<u>Description</u>	<u>2009-10 Amount</u>
2220	<u>Audio Visual Services</u> Films, filmstrips, transparencies, tapes, equipment, and other similar materials which are made available to the instructional staff.	0
2230	<u>Educational Television Services</u> Use of the television media to assist in the instructional program.	1,000
2240	<u>Computer - Assisted Instruction Services</u> Computer supplies, materials, equipment, and maintenance of equipment to assist the instructional program.	722,700
2250	<u>School Library Services</u> Activities such as selecting, acquiring, preparing, cataloging and circulating books and other printed materials. Planning the use of the library by students, teachers and other members of the instructional staff. Guiding individuals in their use of library books and materials.	528,863
2260	<u>Curriculum Development Services</u> Activities designed to help develop curriculum, prepare and utilize special curriculum materials.	228,839
2270	<u>Staff Development Services</u> Activities of an instructional staff development service designed to contribute the professional or occupational growth and competence of members of the school district instructional staff.	462,872
Total 2200 - Support Svcs. - Instruction Staff		2,463,981
2310	<u>Board Services</u> Activities required to perform the duties of the Board of Education and all members excluding activities related to the Board Treasurer responsibilities.	84,890
2320	<u>Board Treasurer Services</u> Activities required to perform the duties of the Treasurer of the Board of Education.	400
2330	<u>Tax Collection Services</u> Services rendered in connection with tax assessment and collection.	97,760
2340	<u>Staff Relation Services</u> Activities concerned with staff relations system-wide and the responsibility for contractual negotiations.	539,031
2350	<u>Legal Services</u> Legal Services provided to the school district by its solicitor.	172,000
2360	<u>Office of the Superintendent</u>	313,587

# POTTSTOWN SCHOOL DISTRICT

## 2007-2008 BUDGET

### SUMMARY OF FUNCTION DIMENSION

<b>Function</b>	<b>Description</b>	<b>2009-10 Amount</b>
	Activities performed by the Superintendent in general direction and management of the affairs of the school district.	
2360	<u>Director of Development</u> Activities performed to increase school district funding sources.	134,383
2370	<u>Community Relation Services</u> Activities and programs developed and operated system-wide for the betterment of the school/community relations.	74,570
2380	<u>Office of the Principal Services</u> Activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school. Evaluation of the staff members of the school, assignment of duties of staff members, supervision of maintenance and records of the school and coordination of school instructional activities with instructional activities of the school district.	2,069,158
Total 2300 - Support Services - Administration		3,485,779
2420	<u>Medical Services</u> Activities such as health appraisals through periodic health examinations.	596,043
2430	<u>Dental Services</u> Activities associated with dental screening and dental care.	2,000
2440	<u>Nursing Services</u> Activities associated with nursing such as health inspections, treatment of minor injuries, and referral for other health services.	414,782
2450	<u>Non-Public Health Services</u> Activities associated with health services which are directly applicable to non-publix school pupils.	30,424
Total 2400 - Support Services - Public Health		1,043,249
2500 - Support Services - Business		
2510	<u>Fiscal Services</u> Activities concerned with the fiscal operations of the school district which include budgeting, receiving and dispersing, financial and property accounting, payroll, inventory control, internal auditing, and funds management.	560,464

# POTTSTOWN SCHOOL DISTRICT

## 2007-2008 BUDGET

### SUMMARY OF FUNCTION DIMENSION

<u>Function</u>	<u>Description</u>	<u>2009-10 Amount</u>
2530	<u>Warehouse &amp; Distribution Services</u> Receiving, storing, and distributing supplies, furniture, equipment, materials, and mail.	90,655
2540	<u>Printing &amp; Duplicating Services</u> Includes the cost for centralized services for duplicating school materials.	162,312
Total 2500 - Support Services - Business		813,431
2600 - Operation & Management of Plant Svcs.		147,750
2610	<u>Supervision, Operation &amp; Maintenance of Plant</u> Directing, managing, and supervising the operation and maintenance of school plant facilities.	143,380
2620	<u>Operation of Building Services</u> Activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repair and replacement of facilities and equipment. Also includes the cost of building rental property insurance.	4,201,929
2630	<u>Care &amp; Upkeep of Grounds Services</u> The maintenance of the land and its improvement other than buildings. Includes snow removal, landscaping, grounds, and roadway maintenance.	292,186
2640	<u>Care &amp; Upkeep of Equipment Services</u> Maintaining in good condition the equipment owned or used by the school district. Includes such activities as servicing or repairing furniture, machines, and movable equipment.	5,390
2650	<u>Vehicle Operation &amp; Maintenance Svcs.</u> Activities involved in maintaining the school district's vehicles to keep them in good operational order.	100,375
2660	<u>Security Services</u> Activities concerned with maintaining order and safety in school buildings at all times, on the grounds, and in the vicinity of the schools. It includes the school crossing guards as well as playground aides.	491,649
Total 2600 - Operation & Maintenance of Plant		5,382,659
2700 - <u>Student Transportation Svcs.</u>		
2700	<u>Student Transportation - Public</u> This includes the activities concerned with the conveyance of students to and from school.	1,680,148

# POTTSTOWN SCHOOL DISTRICT

## 2007-2008 BUDGET

### SUMMARY OF FUNCTION DIMENSION

<u>Function</u>	<u>Description</u>	<u>2009-10 Amount</u>
2750	<u>Student Transportation - Non-Public</u> The portion of the transportation costs concerned with the conveyance of non-public students to and from school as provided by state law.	145,807
Total 2700 - Student Transportation Services		1,825,955
2800 - Support Services - Central		
2814	<u>Strategic Plan</u> Those activities concerned with the evolving process of utilizing the products of research and considered judgment in the deliberate improvement of education programs.	625
2834	<u>Staff Development</u> Those expenditures associated with all staff development services for administrative and support staff.	135,096
2840	<u>Data Processing</u> Those activities concerned with preparing data, management and reporting.	11,010
2850	<u>Title I Coordinator</u> Those activities associated with coordination, reporting, and/or evaluation of programs which are federally funded.	0
2851	<u>Drug Free Coordinator</u>	0
Total 2800 - Support Services		146,731
2900 - Other Support Services		
2900	<u>Support Services Intermediate Unit</u> This includes payments made to support the operations of the Intermediate Unit.	27,573
Total 2000 Function - Support Services		<u>17,513,535</u>
<b>Function 3000 Operation of Non-Instruction Services</b>		
3210	<u>Student Activities</u> School sponsored activities under the guidance and supervision of the school district staff designed to provide students with experiences as motivation, enjoyment, and improvement of skills, including such activities as band, chorus, choir, safety patrol sponsors, school newspaper, school year book, student government, and many other activities provided for the students.	181,882

# POTTSTOWN SCHOOL DISTRICT

## 2007-2008 BUDGET

### SUMMARY OF FUNCTION DIMENSION

<b>Function</b>	<b>Description</b>	<b>2009-10 Amount</b>
3310	<u>Community Recreation</u> Activities concerned with providing recreation for the community as a whole.	0
3390	<u>Other Comm Services</u> Other activities provided for the community.	41,327
Total 3000 Of Instructional Services		<u>223,209</u>
<b>Function 4500 Building Acquisition and Contracted Services</b>		
4500	<u>Debt Services</u> Those activities concerned with building acquisition through purchases and with equipment purchases.	0
Total 4500 Bu Acquisition		0
<b>Function 5000 Other Financing Uses</b>		
5100	<u>Debt Services</u> Servicing the debt of the school district including payments of general long -term debt, tax anticipation interest, and other payments due to the Commonwealth.	3,213,273
5200	<u>Special Revenue Funds Transfers</u> Fund transfers to special revenue funds.	566,800
5230	<u>Capital Project Transfer</u> Funds transferred to cover capital expenses.	0
5251	<u>Food Service Fund Transfers</u> Fund transfers to the food service fund.	0
5260	<u>Data Processing Fund Transfers</u> Fund transfers to the data processing fund.	192,712

# POTTSTOWN SCHOOL DISTRICT

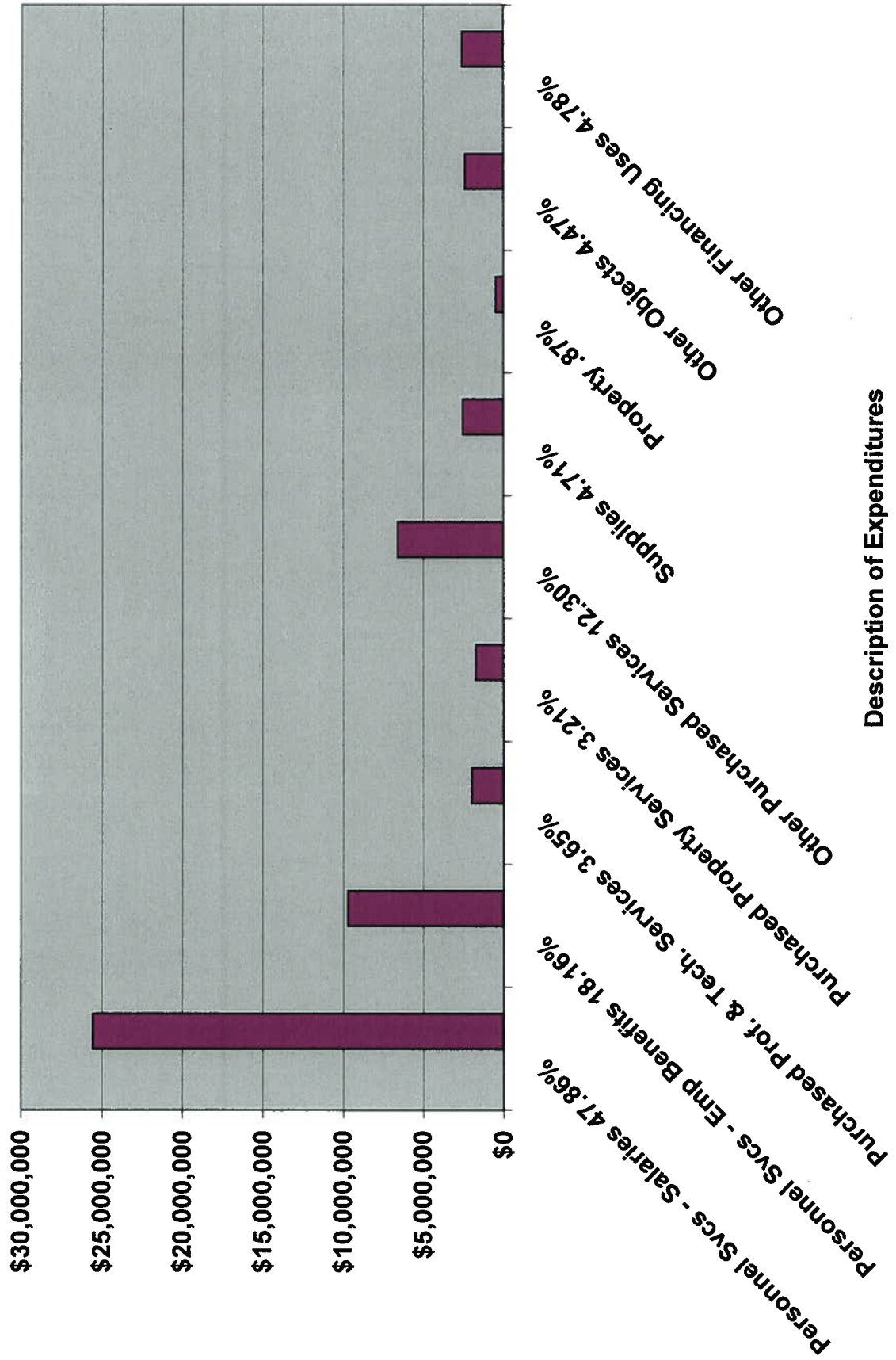
## 2007-2008 BUDGET

### SUMMARY OF FUNCTION DIMENSION

<b>Function</b>	<b>Description</b>	<b>2009-10 Amount</b>
5900	<p><u>Budgetary Reserve</u></p> <p>It is sound management practice to provide for operating contingencies through a budgetary reserve. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the costs of goods and services and the occurrence of events which are vaguely perceptible during the time of budget preparations but which nevertheless, may require expenditures by the school district during the year for which the budget is being prepared. To the extent that the contingencies for which the budgetary reserve has been provided fails to materialize in the budget year, there will be a balance remaining in the budgetary reserve at the close of the budget year. If covered by the revenues realized during the budget year as it should be in all school systems operating on a pay-as-you-go basis, such a balance becomes part of the total resources available for application against the requirements of the next school year.</p>	500,000
Total Function Financing Uses		<u>4,472,785</u>
Total Budget		<u><u>53,401,543</u></u>

**2009-2010  
Expenditures by  
Object**

# 2009-2010 Expenditures by Object



**POTTSTOWN SCHOOL DISTRICT**  
**2009-2010**  
**BUDGET BY OBJECT**

**OBJECT DIMENSION**

This dimension is used to describe the object which is the service or commodity obtained as the result of a specific expenditure. There are nine major object categories, each of which is further subdivided into sub-objects for more detailed accounting.

100	PERSONNEL SERVICES - SALARIES	\$25,556,671
200	PERSONNEL SERVICES - EMPLOYEE BENEFITS	9,699,843
300	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	1,949,763
400	PURCHASED PROPERTY SERVICES	1,712,306
500	OTHER PURCHASED SERVICES	6,566,018
600	SUPPLIES	2,515,668
700	PROPERTY/ASSETS	463,878
800	OTHER OBJECTS	2,386,884
900	OTHER FINANCING USES	<u>2,550,512</u>
	<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$53,401,543</b>

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

OBJECT	DESCRIPTION	2009-10	2008-09	% of	2007-08	2006-07
		BUDGET	BUDGET	Change	BUDGET	BUDGET
100	Personnel Svcs Salary	-	33,447		-	-
111	Administrative Salaries-Regular	2,468,562	2,314,485	6.66%	2,010,360	1,808,914
115	Termination/Leave Payment	66,920	66,920	0.00%	84,000	475,838
121	Educational Salaries-Regular	15,684,171	15,594,801	0.57%	14,817,571	13,561,739
122	Educational Salaries-Temporary	353,353	396,303	-10.84%	256,672	249,464
124	Educational Salaries-Sabbatical	151,166	74,348	103.32%	33,395	-
130	Professional Salaries-Activities	79,261	75,960	4.35%	73,946	72,229
131	Professional Salaries-Nursing and	1,186,799	914,991	29.71%	670,180	590,125
141	Asst. Director Salary	368,584	352,676	4.51%	320,146	287,552
151	Clerical Salaries-Regular	1,059,318	1,071,471	-1.13%	1,031,773	962,143
152	Temp Clerical Salaries	-	26,016	-100.00%		
153	Clerical Salaries-Overtime	18,500	18,500	0.00%	14,850	6,125
161	Maintenance Salaries-Regular	357,799	342,579	4.44%	328,711	316,070
162	Maintenance Salaries-Temporary	60,000	60,000	0.00%	30,500	25,950
163	Maintenance Salaries-Overtime	50,000	50,000	0.00%	12,500	15,575
171	Operative Salaries-Regular	258,962	265,248	-2.37%	282,668	274,382
172	Printing/Duplicating Temporary	-	-	0.00%	-	-
181	Plant Operation Salaries-Regular	1,326,214	1,296,384	2.30%	1,304,126	1,325,854
182	Plant Operation Salaries-Temporary	76,000	76,000	0.00%	105,000	100,000
183	Plant Operation Salaries-Overtime	500	500	0.00%	39,300	45,785
191	Instructional/Operation Aides-Regular	1,990,562	2,012,392	-1.08%	1,779,659	1,542,329
Object 100 Totals		25,556,671	25,043,021	2.05%	23,195,357	21,660,074

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

OBJECT	DESCRIPTION	2009-10		2008-09		% of		2007-08		2006-07	
		BUDGET	BUDGET	BUDGET	BUDGET	Change	BUDGET	BUDGET	BUDGET	BUDGET	
211	Health Insurance	4,369,045	3,678,551			18.77%	2,809,233			2,738,806	
212	Dental Ins. & Health/Welfare Ins.	310,038	291,509			6.36%	306,407			281,572	
213	Life Insurance	26,109	24,907			4.83%	24,803			22,640	
214	Income Protections Insurance	49,745	46,887			6.10%	45,088			45,797	
215	Vision Insurance	11,973	11,441			4.65%	14,474			12,330	
216	Prescription Insurance	919,984	733,722			25.39%	688,399			862,421	
219	Other Group Insurance	-	-			0.00%	-			-	
220	Soc Sec Contributions	1,943,143	1,901,719			2.18%	1,766,415			1,639,978	
230	Public School Employees' Retirement	1,809,806	1,765,017			2.54%	1,626,426			1,345,370	
240	Tuition Reimbursement	120,000	120,000			0.00%	119,605			129,475	
250	Unemployment Compensation	40,000	26,350			51.80%	26,350			26,310	
260	Workers' Compensation	100,000	91,168			9.69%	90,020			115,810	
290	Uniforms	-	-			0.00%	2,150			2,150	
		9,699,843	8,691,271			11.60%	7,519,370			7,222,659	
Object 200 Totals											
300	Technical Services	-	-			0.00%	-			-	
310	Office/Administrative Services	2,000	2,000			0.00%	2,000			2,001	
320	Contracted Educational Services	6,500	6,700			-2.99%	20,100			9,500	
322	Contracted Prof. Ed. Svcs.-I.U.	514,031	514,031			0.00%	535,147			822,998	
323	Prof Ed Svcs - I.U.	17,000	32,000			-46.88%	-			-	
324	Prof Ed Svcs - Develop	2,000	13,000			-84.62%	-			-	
329	Sp. Pgm. Prof. Ed. Svcs.-Other	188,426	20,500			819.15%	109,200			52,956	
330	Other Professional Services	509,107	265,053			92.08%	20,500			239,112	
340	Contracted Technical Services	12,125	11,950			1.46%	260,880			11,929	

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

OBJECT	DESCRIPTION	2009-10	2008-09	% of	2007-08	2006-07
		BUDGET	BUDGET	Change	BUDGET	BUDGET
348	Services in Support of Technology Plan	-	-	0.00%	9,750	-
350	Security/Safety Services	195,788	181,258	8.02%	235,502	174,150
390	Contracted Professional Services	502,786	592,611	-15.16%	391,143	409,059
	Object 300 Totals	1,949,763	1,639,103	18.95%	1,584,222	1,721,705
411	Disposal Services	40,674	36,974	10.01%	36,974	36,595
412	Snow Plowing Service	4,400	4,000	10.00%	4,000	4,000
414	Lawn Care	77,171	70,155	10.00%	70,155	24,300
422	Electricity	957,660	870,600	10.00%	870,600	827,040
424	Water/Sewer	106,893	97,175	10.00%	97,175	92,730
431	Repair/Maintenance Buildings	247,685	225,168	10.00%	231,900	121,700
432	Maintenance Services	58,820	56,800	3.56%	57,050	53,286
433	Repair/Maintenance Vehicles	31,939	29,775	7.27%	29,775	31,750
438	Repair DP Equipment	51,650	87,616	-41.05%	105,550	85,024
441	Rental/Land, Buildings	-	-	0.00%	-	-
442	Rental of Equipment	67,480	67,780	-0.44%	58,580	60,455
444	Rental Vehicles	29,680	28,600	3.78%	28,600	20,600
448	Lease/Rent Hardware	32,625	32,625	0.00%	37,905	29,825
460	Extermination Services	5,629	5,115	10.05%	5,115	4,890
490	Other Contracted Services	-	-	0.00%	-	-
	Object 400 Totals	1,712,306	1,612,383	6.20%	1,633,379	1,392,195
513	Contracted Carriers	830,732	819,065	1.42%	796,365	763,860
516	Contracted Carriers - IU	577,500	550,000	5.00%	530,000	340,000

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

OBJECT	DESCRIPTION	2009-10	2008-09	% of	2007-08	2006-07
		BUDGET	BUDGET	Change	BUDGET	BUDGET
521	Fire and Extended Coverage Insurance	73,013	66,375	10.00%	60,375	57,260
522	Automotive Liability Insurance	76,311	69,820	9.30%	50,970	48,020
523	General Property & Liability Insurance	88,812	79,920	11.13%	79,920	81,075
524	Pupil Transportation Insurance	1,102	1,050	4.95%	1,050	980
525	Bonding Insurance	5,020	3,020	66.23%	3,020	3,265
529	Other Insurance	10,745	7,470	43.84%	7,470	7,375
530	Communication-Telephone/Postage	46,069	51,880	-11.20%	52,988	60,440
538	Transport/TC Services	137,208	131,012	4.73%	150,617	162,367
540	Advertising	42,100	42,100	0.00%	43,600	26,200
550	Printing	26,200	30,800	-14.94%	37,200	24,585
561	Tuition to Other LEA's	461,816	439,824	5.00%	360,500	354,570
562	Tuition to Pa Charter School	1,355,592	1,291,039	5.00%	1,064,434	1,006,000
563	Tuition Private Schools	1,600,836	1,338,341	19.61%	1,117,500	254,950
564	Tuition to Area Vocational Schools	95,506	90,958	5.00%	107,575	128,000
566	Tuition to Community College	15,000	15,000	0.00%	15,000	10,000
567	Tuition to APS	307,059	292,437	5.00%		
568	Payment to Handicapped School	449,244	427,851	5.00%	920,475	1,393,500
569	Tuition - Other	118,326	112,692	5.00%	19,200	68,975
580	Travel/Expenses	185,254	110,077	68.29%	110,464	95,625
594	Tuition-I.U. Operated Classes	35,000	35,000	0.00%	52,200	48,645
595	I.U. Payment Withholding	25,871	25,871	0.00%	25,871	25,328
596	I.U. Payments-Direct	1,702	1,702	0.00%	1,702	1,646
599	Other Purchased Services	-	3,900	0.00%	4,900	2,510
<b>Object 500 Totals</b>		<b>6,566,018</b>	<b>6,037,204</b>	<b>8.76%</b>	<b>5,613,396</b>	<b>4,965,176</b>

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

OBJECT	DESCRIPTION	2009-10	2008-09	% of		2007-08	2006-07
		BUDGET	BUDGET	Change	BUDGET	BUDGET	
610	General Supplies	1,263,724	1,088,570	16.09%	1,020,101	815,429	
611	Computer Supplies	-	100	-100.00%	-	-	
614	Custodial Supplies	70,400	64,000	10.00%	64,000	64,000	64,000
618	Administrative Software Fees	112,953	91,526	23.41%	147,177	85,130	85,130
621	Natural Gas	346,225	314,750	10.00%	314,750	209,690	209,690
624	Fuel Oil	99,250	90,225	10.00%	90,225	310,275	310,275
626	Gasoline	73,716	69,420	6.19%	54,300	47,300	47,300
631	Food	-	-	0.00%	-	-	-
640	Books & Periodicals	489,800	475,980	2.90%	458,732	397,956	397,956
648	Educational Software/License	59,600	56,000	6.43%	51,000	259,156	259,156
Object 600 Totals		2,515,668	2,250,571	11.78%	2,200,285	2,188,936	
720	Buildings	-	-	0.00%	-	-	-
750	Equipment-Original	32,350	28,550	13.31%	51,550	27,394	27,394
751	Non Capital Equipment	26,278	86,493	-69.62%	97,933	9,000	9,000
757	Non Capital Equipment End User	384,800	327,435	17.52%	47,000	46,970	46,970
758	Long Term Software Purchase	1,000	1,000	0.00%	2,443	1,250	1,250
760	Equipment Replacement	17,450	17,600	-0.85%	24,400	15,000	15,000
761	Non Capital Equipment Replacement	2,000	87,000	-97.70%	161,300	97,000	97,000
762	Capital Equip Replacement	-	-	0.00%	-	-	-
767	Non Capital Long term Software Replacement	-	-	0.00%	220,000	142,000	142,000
768	Hardware/Software Replace	-	-	0.00%	-	-	-
788	Capital Long Term Software Replacement	-	-	0.00%	-	-	-
Object 700 Totals		463,878	548,078	-15.36%	604,626	338,614	338,614

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

OBJECT	DESCRIPTION	% of			
		2009-10	2008-09	2007-08	2006-07
		BUDGET	BUDGET	BUDGET	BUDGET
			Change		
810	Dues and Fees	98,061	91,516	91,706	31,735
831	Interest-Loan & Lease-Purchase Agreements	-	4,485	4,485	6,728
832	Interest-Serial Bonds	1,337,273	1,505,226	1,505,226	1,650,493
840	Budgetary Reserve	500,000	500,000	400,000	400,000
880	Refund of Prior Year's Receipts	20,000	20,000	20,000	15,000
890	Miscellaneous Expenditures	431,550	-	-	10,000
	<b>Object 800 Totals</b>	<b>2,386,884</b>	<b>2,121,227</b>	<b>2,021,417</b>	<b>2,113,956</b>
911	Loan Agreement-Principal Payments	-	65,000	65,000	65,000
912	Principal Serial Bonds	1,791,000	1,670,000	1,670,000	1,465,000
933	Athletic Fund Transfer	566,800	544,817	470,413	457,202
939	Contribution of Other Funds	192,712	185,300	158,994	205,021
	<b>Object 900 Totals</b>	<b>2,550,512</b>	<b>2,465,117</b>	<b>2,364,407</b>	<b>2,192,223</b>
	<b>Total General Fund</b>	<b>53,401,543</b>	<b>50,407,975</b>	<b>46,736,459</b>	<b>43,795,538</b>

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

<u>Object</u>	<u>Description</u>	<u>Amount</u>
100	<u>Personal Services - Salaries</u> Gross salaries paid to employees of the school district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.	
111	<u>Official/Administrative</u> Those individuals assigned to perform management activivites such as developing board policies for the school district and executing these policies through the direction of staff members at all school district levels.	\$2,468,562
115	<u>Termination Payment</u> Payments made to employees upon termination of employment.	66,920
121	<u>Professional - Educational</u> Salaries of the professional staff.	15,684,171
122	<u>Professional - Edicational Substitue Salaries</u> Gross salaries of part-time employees hired by the school district to do substitute work for the professional staff.	353,353
124	<u>Professional - Educational Sabbatical Leave</u> Gross salaries paid by the school district to employees on sabbatical leave.	151,166
130	<u>Professional - Other Salaries</u> Salaries paid to professional staff who work with students in the student activities program. This does not include athletic coaches.	79,261
131	<u>Professional - Other</u> Salaries of other professionals such as school nurses.	1,186,799
141	<u>Technical</u> Those individuals who perform assignments requiring technical training.	368,584
151	<u>Office/Clerical Salaries</u> Those individuals who perform the activities of preparing, transferring, transcribing, systematizing, or preserving communications, records, and transactions regardless of the level of skills required where the activities are predominantly non-manual.	1,059,318
153	<u>Clerical Salaries-Overtime</u>	18,500
161	<u>Maintenance Salaries-Regular</u> Those individuals who perform manual assignments requiring a relatively high skill level as well as requiring considerable judgement and a thorough and comprehensive knowledge of the process involved in their work.	357,799
162	<u>Maintenance Salaries-Temporary</u>	60,000

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

<u>Object</u>	<u>Description</u>	<u>Amount</u>
163	<u>Maintenance Salaries-Overtime</u>	50,000
171	<u>Operative Salaries-Regular</u> The individuals who perform manual assignments requiring an intermediate skill level necessary to perform machine operating activities.	258,962
172	<u>Printing/Duplicating Temporary</u>	-
181	<u>Plant Operation Salaries-Regular</u>	1,326,214
182	<u>Plant Operation Salaries-Temporary</u> Those individuals who perform manual assignments which require generally no special training.	76,000
183	<u>Plant Operation Salaries-Overtime</u>	500
191	<u>Instructional/Operation Aides-Regular</u> Those individuals who perform assignments regardless of the level of difficulty which relates to both protective and non-protective supportive services as well as instructional assistance. Object 100 Totals	1,990,562 25,556,671
211	<u>Health Insurance</u> The school district's share of medical insurance coverage extended by the district as an employee benefit.	4,369,045
212	<u>Dental Ins. &amp; Health/Welfare Ins.</u> The school district's share of dental insurance coverage extended by the district as an employee benefit.	310,038
213	<u>Life Insurance</u> The school district's share of life insurance coverage extended by the district as an employee benefit.	26,109
214	<u>Income Protections Insurance</u> The school district's share of income protection insurance coverage extended by the district as an employee benefit.	49,745
215	<u>Vision Insurance</u> The school district's share of vision insurance coverage extended by the district as an employee benefit.	11,973
216	<u>Prescription Insurance</u>	919,984

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

<u>Object</u>	<u>Description</u>	<u>Amount</u>
	The school district's share of prescription insurance coverage extended by the district as an employee benefit.	
219	<u>Other Group Insurance</u> The school district's share of other insurance coverage extended by the district as an employee benefit.	-
220	<u>Soc Sec Contributions</u> The school district's share of social security taxes paid to the Commonwealth of Pennsylvania Social Security Contributions Fund.	1,943,143
230	<u>Public School Employees' Retirement</u> The school district's share of retirement contributions paid to the Public School Employees Retirement Fund.	1,809,806
240	<u>Tuition Reimbursement</u> Amounts reimbursed to the school district employee qualifying for tuition reimbursement based upon the school district's tuition reimbursement policy.	120,000
250	<u>Unemployment Compensation</u> Expenditures by the school district for unemployment compensation.	40,000
260	<u>Workers' Compensation</u> Expenditures by the district for worker's compensation insurance coverage.	100,000
290	<u>Uniforms</u> Expenditures by the district for uniforms. Object 200 Totals	- <hr style="width: 100%; border: 0.5px solid black;"/> 9,699,843
300	<u>Technical Services</u> Services by which their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, and consultants.	-
310	<u>Office/Administrative Services</u> Expenditures for services in support of various policy making and managerial activities of the school district. Included are consulting activities pertaining to general business and financial management of the school district.	2,000
320	<u>Contracted Educational Services</u> Expenditures for services in support of the instructional program and its administration.	6,500
322	<u>Contracted Prof. Ed. Svcs.-I.U.</u>	514,031
329	<u>Sp. Pgm. Prof. Ed. Svcs.-Other</u>	207,426

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

<u>Object</u>	<u>Description</u>	<u>Amount</u>
330	<u>Other Professional Services</u> Expenditures for professional services other than educational in support of the school district's operation. Included are medical doctors,lawyers, architects, auditors,accountants, and negotiation specialists.	509,107
340	<u>Contracted Technical Services</u> Expenditures for services to the school district which require basic scientific knowledge. Included are data processing services, purchasing and warehousing services, and graphic arts.	12,125
348	<u>Services in Support of Technology Plan</u>	-
350	<u>Security/Safety Services</u> Expenditures to provide safety/security measures.	195,788
390	<u>Contracted Professional Services</u> Expenditures for services to the school district not classified elsewhere. Object 300 Totals	502,786
		1,949,763
411	<u>Disposal Services</u> Expenditures for the pickup and disposition of garbage.	40,674
412	<u>Snow Plowing Service</u> Expenditures for snow removal not provided by school district personnel.	4,400
414	<u>Lawn Care</u> Expenditures for lawn and grounds upkeep provided by outside contractor.	77,171
422	<u>Electricity</u> Expenditures for electric utility services, other than heating, from a public utility.	957,660
424	<u>Water/Sewer</u> Expenditures for water and sewage utility services.	106,893
431	<u>Repair/Maintenance Buildings</u> Expenditures for repairs and maintenance services not provided by school district personnel. This includes contracts and agreements covering the upkeep of buildings and equipment.	247,685
432	<u>Maintenance Services</u>	58,820
433	<u>Repair/Maintenance Vehicles</u>	31,939
438	<u>Repair DP Equipment</u>	51,650

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

<u>Object</u>	<u>Description</u>	<u>Amount</u>
441	<u>Rental/Land, Buildings</u>	-
442	<u>Rental of Equipment</u> Expenditures for the leasing or renting of equipment for both temporary and long range use by the school district.	67,480
444	<u>Rental Vehicles</u>	29,680
448	<u>Lease/Rent Hardware</u>	32,625
460	<u>Extermination Services</u> Expenditures for extermination services not provided by school district personnel.	5,629
490	<u>Other Contracted Services</u> Object 400 Totals	- <hr style="width: 100%; border: 0.5px solid black;"/> 1,712,306
513	<u>Contracted Carriers</u> Payments for contractual agreements to operate school buses, station wagons and other motor vehicles to transport pupils for the school district.	830,732
516	<u>Contracted Carriers - IU</u> Amounts withheld from Basic Instruction Subsidy for transportation of pupils to and from school and/or school related activities included in the Individualized Education Plan (IEP).	577,500
521	<u>Fire and Extended Coverage Insurance</u> Expenditures for fire insurance premiums covering the loss of school district property from fire including cost for appraisals of school property for fire insurance purposes.	73,013
522	<u>Automotive Liability Insurance</u> Expenditures for public liability, medical care, and automotive liability insurance.	76,311
523	<u>General Property &amp; Liability Insurance</u> Expenditures for general property and liability insurance coverage.	88,812
524	<u>Pupil Transportation Insurance</u> Expenditures for property and liability insurance coverage purchased for the pupil transportation program excluding automotive liability insurance.	1,102
525	<u>Bonding Insurance</u> Expenditures for bonds guaranteeing the school district against losses resulting from the actions of the treasurer, tax collector, secretary, or other personnel of the school district.	5,020

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

<u>Object</u>	<u>Description</u>	<u>Amount</u>
529	<u>Other Insurance</u> Expenditures for insurance coverage for the Vocational Education Department.	10,745
530	<u>Communication-Telephone/Postage</u> The area includes telephone, postage, and postage machine rental.	46,069
538	<u>Transport/TC Services</u>	137,208
540	<u>Advertising</u> Expenditures for printed announcements in newspaper or announcements broadcast by way of radio. These expenditures include advertising for such purpose as personnel recruitment and legal ads.	42,100
550	<u>Printing</u> The area includes the design and printing of forms and materials for the school district.	26,200
561	<u>Tuition to Other LEA's</u> Expenditures for services rendered by private schools to Pottstown resident students.	461,816
562	<u>Tuition to Pa Charter School</u> Expenditures to reimburse Pennsylvania charter schools for educational services.	1,355,592
563	<u>Tuition Private Schools</u> Expenditures for services rendered by private schools to Pottstown resident students.	1,907,895
564	<u>Tuition to Area Vocational Schools</u> Expenditures for services rendered by area vocational-technical schools for Pottstown resident students.	95,506
566	<u>Tuition to Community College</u> Expenditures for tuition to Montgomery County Community College for Pottstown Senior High School students.	15,000
568	<u>Payment to Handicapped School</u> Students attending Approved Private Schools and Private Residential Rehabilitative Institutions(In-State).	449,244
569	<u>Tuition - Other</u> Expenditures for services rendered by other educational agencies.	118,326
580	<u>Travel/Expenses</u> Expenditures for transportation, meals, lodging, and associated expenses incurred by staff members traveling on behalf of the school district.	185,254

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

<u>Object</u>	<u>Description</u>	<u>Amount</u>
594	<u>Tuition-I.U. Operated Classes</u> Amounts withheld for Intermediate Unit operated classes.	35,000
595	<u>I.U. Payment Withholding</u> Amounts withheld from the district's basic instructional subsidy for support of the Intermediate Unit.	25,871
596	<u>I.U. Payments-Direct</u> Support payments made directly to the Intermediate Unit.	1,702
599	<u>Other Purchased Services</u> Object 500 Totals	- <hr/> 6,566,018
610	<u>General Supplies</u> Expenditures for all supplies acquired for the operation of the school district including freight and storage.	1,263,724
614	<u>Custodial Supplies</u> Expenditures for custodial supplies.	70,400
618	<u>Administrative Software Fees</u> Purchase or licensing of software to support the operating system. Includes purchase prices as well as licensing fees, annual upgrades/maintenance fees for proprietary software.	112,953
621	<u>Natural Gas</u> Expenditures for gas utility services used for heating purposes from a public utility.	346,225
624	<u>Fuel Oil</u> Expenditures for oil purchases used for heating.	99,250
626	<u>Gasoline</u> Expenditures for gasoline purchased for the use in school district vehicles.	73,716
631	<u>Food</u> Expenditures for food purchased including related costs such as storage and transportation.	-
640	<u>Books &amp; Periodicals</u> Expenditures for textbooks and periodicals available for general use including any reference books. This category includes the cost of workbooks, textbook binding or repairs as well as library books and the binding and repair of library books.	489,800
648	<u>Educational Software/License</u> Expenditures associated with educational software. Also includes all software licensing fees. Object 600 Totals	59,600 <hr/> 2,515,668

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

<u>Object</u>	<u>Description</u>	<u>Amount</u>
720	<u>Buildings</u> Expenditures for acquiring existing buildings/modulars.	-
750	<u>Equipment-Original</u> Expenditure for original and additional equipment.	32,350
751	<u>Non Capital Equipment</u> Expenditures that have a useful life that extends beyond the current fiscal period but does not meet the district's capitalization policy.	26,278
757	<u>Non Capital Equipment End User</u> Expenditures associated with the original purchase of electronic information systems equipment with useful lives that extend beyond the current fiscal period and have an original cost that meets the district's capitalization policy.	384,800
758	<u>Long Term Software Purchase</u> Expenditures associated with original purchase of electronic data processing equipment used by students, teachers and other staff.	1,000
760	<u>Equipment Replacement</u> Expenditure for replacement equipment.	17,450
761	<u>Non Capital Equipment Replacement</u>	2,000
767	<u>Non Capital Long term Software Replacement</u> Expenditures associated with the replacement or upgrade of electronic information systems equipment or software used by students, teachers, and LEA staff.	-
788	<u>Capital Long Term Software Replacement</u> Expenditures for purchase of transport infrastructure, a relatively permanent system of cables and equipment within a building. Represents anything used to move data around.	-
	Object 700 Totals	463,878
810	<u>Dues and Fees</u> Expenditures for memberships in professional and other organizations or associations.	98,061
831	<u>Interest-Loan &amp; Lease-Purchase Agreements</u> Expenditures for interest on loans and lease purchase agreements.	-
832	<u>Interest-Serial Bonds</u> Expenditures from the general fund for the payment of bond interest.	1,337,273
840	<u>Budgetary Reserve</u> School district budgetary reserves.	500,000

**POTTSTOWN SCHOOL DISTRICT  
BUDGET PREPARATION REPORT  
EXPENDITURES**

<u>Object</u>	<u>Description</u>	<u>Amount</u>
880	<u>Refund of Prior Year's Receipts</u> Expenditure of the general fund for refund of prior years receipts which must be paid.	20,000
890	<u>Miscellaneous Expenditures</u> Object 800 Totals	431,550 <hr/> 2,386,884
911	<u>Loan Agreement-Prinipal Payments</u>	-
912	<u>Principal Serial Bonds</u> Redemption of principal of serial bonds.	1,791,000
933	<u>Athletic Fund Transfer</u>	566,800
939	<u>Contribution of Other Funds</u> Transfers of money from the school district General Fund to the Data Processing Fund to make up the differential between data processing expenditures and data processing revenues. Object 900 Totals	192,712  <hr/> 2,550,512
Total General Fund		<hr/> <u>53,401,543</u>

**2009-2010**

**PDE 2028**

**GENERAL FUND  
BUDGET**

**PDE-2028 - FINAL GENERAL FUND BUDGET  
Fiscal Year 07/01/2009 - 06/30/2010**

**PROPOSED VERSION**

<u>General Fund Budget Approval</u>	
Date of Adoption of the General Fund Budget:	6/18/2009
President of the Board - Original Signature Required	Date
Secretary of the Board - Original Signature Required	Date
Chief School Administrator - Original Signature Required	Date
Penny O'Donnell Contact Person	(610) 970-6604 Telephone
podonnel@pottstownsd.org E-mail Address	Extension

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333

ITEM	AMOUNTS
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Reserve for Encumbrances - Start of Year	0
2 Estimated Unreserved Fund Balance - Start of Year	3,972,009
3	0
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>3,972,009</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	30,923,726
7000 Revenue from State Sources	18,459,566
8000 Revenue from Federal Sources	3,518,251
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>52,901,543</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>56,873,552</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	25,627,356
6112	Interim Real Estate Taxes	100,000
6113	Public Utility Reality Tax	35,752
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	20,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	38,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	73,000
6150	Current Act 511 Taxes - Proportional Assessments	2,245,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	876,500
6500	Earnings on Investments	300,000
6700	Revenues from Student Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	734,642
6910	Rentals	48,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	80,000
6960	Services Provided Other Local Governmental Units / LEAs	6,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	739,476
<b>REVENUE FROM LOCAL SOURCES</b>		<b>30,923,726</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	9,697,636
7140	Charter Schools	344,663
7160	Tuition for Orphans and Children Placed in Private Homes	25,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	2,000
7220	Vocational Education	217,859
7230	Alternative Education	0
7240	Driver Education - Student	200,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,996,354
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	271,475
7292	Pre-K Counts	557,550
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	465,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	720,314
7330	Health Services (Medical, Dental, Nurse, Act 25)	73,000
7340	State Property Tax Reduction Allocation	1,625,143
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	559,101
7502	Dual Enrollment Grants	22,330
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	25,000
7810	State Share of Social Security and Medicare Taxes	1,023,912
7820	State Share of Retirement Contributions	633,229
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>18,459,566</b>

FUNCTION	DESCRIPTION	Amounts
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	218,153
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	75,368
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	841,036
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	186,459
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	14,416
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	52,450
8522	Vocational Education - Capital Outlay	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	968,800
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A	380,069
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	21,200
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	560,300
8810	Medical Assistance Reimbursements (ACCESS)	200,000
8820	Medical Assistance Reimbursements - Title 19	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>3,518,251</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9710	Transfers from Component Units	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>52,901,543</b>

Index (current): 5.7%  
 Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 4  
 Approx. Tax Revenue from RE Taxes: \$25,627,371  
 Amount of Tax Relief from State/Local Sources: + \$1,625,143  
 Approx. Tax Revenue for Tax Rate Calculation: \$27,252,514  
 Montgomery

	Revenue	Total
<b>2008-09 Calculations</b>		
a. Assessed Value	\$829,017,802	\$829,017,802
b. Real Estate Mills	32.8616	
<b>I. 2009-10 Calculations</b>		
c. 2007 STEB Market Value	\$839,142,900	\$839,142,900
d. Assessed Value	\$826,475,792	\$826,475,792
e. Assessed Value of New Constr/ Renov	\$0	\$0
Estimated Percent Collection	94.93200%	
<b>2008-09 Calculations</b>		
f. 2008-09 Tax Levy	\$27,242,851	\$27,242,851
(a * b)		
<b>2009-10 Calculations</b>		
g. Percent of Total Market Value	100.000%	100.000%
h. Rebalanced 2008-09 Tax Levy	\$27,242,851	\$27,242,851
(f Total * g)		
i. Base Mills Subject to Index	32.8616	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage		94.93200%
k. Tax Levy Needed	\$28,707,405	\$28,707,405
(Approx. Revenue * g / j)		
l. 2009-10 Real Estate Mills	34.7347	
(k / d * 1000)		
m. Tax Levy Generated By Mills	\$28,707,389	\$28,707,389
(l / 1000 * d)		
n. Tax Revenue Generated By Mills	\$27,252,499	\$27,252,499
(m * Est. Pct. Collection)		
o. Tax Revenue minus Amount of Tax Relief		\$25,627,356
(n - Amount of Tax Relief)		

Index (current): 5.7% Revenue  
 Calculation Method: 4  
 Number of Decimals For Tax Rate Calculation: 4  
 Approx. Tax Revenue from RE Taxes: \$25,627,371  
 Amount of Tax Relief from State/Local Sources: + \$1,625,143  
 Approx. Tax Revenue for Tax Rate Calculation: \$27,252,514  
 Montgomery

	Total
<b>Index Maximums</b>	
p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	34.7347
q. Mills In Excess of Index if ( $i > p$ ), ( $i - p$ )	0.0000
r. Maximum Tax Levy Based On Index ( $p / 1000$ ) * d	\$28,707,389
IV. s. Millage Rate within Index? (If $i > p$ Then No)	Yes
t. Tax Levy In Excess of Index if ( $m > r$ ), ( $m - r$ )	\$0
u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$0
	\$28,707,389
	0.0000
	\$0
	\$0

<b>Information Related to Property Tax Relief</b>	
Assessed Value Exclusion per Homestead	\$10,940
Number of Homestead/Farmstead Properties	4,280
V. Median Assessed Value of Homestead Properties	\$80,115
Portion of Act 1 EIT Revenue Used for Tax Relief	\$0
State Property Tax Reduction Allocation	\$1,625,143
Amount of Tax Relief from State/Local Sources	\$1,625,143

CODE	County #	County Name	Assessed Value	Millage	Taxable Value	Tax Levy	Percent Collected	Tax Revenue Generated By Mills	Amount of Tax Relief	Estimated Revenue
6111	46	Montgomery	826,475,792	34.7347	0	28,707,389	94.93200%	27,252,499		
					0	0	0.00000%	0		
					0	0	0.00000%	0		
					0	0	0.00000%	0		
Totals			826,475,792			28,707,389		27,252,499	1,625,143	25,627,356
6120	Per Capita Taxes, Section 679					Rate				Estimated Revenue
						5.00				38,000

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	\$5.00	\$0.00	38,000	38,000
6142	Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	35,000	35,000
6144	Trailer Taxes	\$0.00	\$0.00	0	0
6145	Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146	Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149	Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			73,000	73,000

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.50%	0.00%	1,700,000	1,700,000
6152	Occupation Taxes - Proportional Rate	60	0	95,000	95,000
6153	Real Estate Transfer Taxes	0.50%	0.00%	450,000	450,000
6154	Amusement Taxes	0.00%	0.00%	0	0
6155	Business Privilege Taxes - Proportional Rate	0	0	0	0
6156	Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157	Mercantile Taxes	0	0	0	0
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			2,245,000	2,245,000
	Total Act 511, Current Taxes				
	Act 511 Tax Limit	→	839,142,900	X	12
			Market Value		Mills
					10,099,715
					(511 Limit)

PROPOSED VERSION

Tax Function	Description	Tax Rate Charged in: 2008-2009 (Rebalanced)	2009-2010	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2008-2009 (Rebalanced)	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>								
	Montgomery County								
6120	Per Capita Taxes, Section 679	32.8616	34.7347	5.70%	Yes	5.7%			
	<u>Act 1 EIT/PII</u>								
6131	Earned Income Taxes, Act 1	\$5.00	\$5.00	0.00%	Yes	5.7%			
6132	Personal Income Taxes, Act 1								
	<u>Act 511 Flat Rate Taxes</u>								
6141	Per Capita Taxes, Act 511	\$5.00	\$5.00	0.00%	Yes	5.7%			
6142	Occupation Taxes - Flat Rate								
6143	Local Services / Occupational Privilege Tax	\$5.00	\$5.00	0.00%	Yes	5.7%			
6144	Trailer Taxes								
6145	Business Privilege Taxes - Flat Rate								
6146	Mechanical Device Taxes - Flat Rate								
6149	Other Flat Rate Assessments								
	<u>Act 511 Proportional Rate Taxes</u>								
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	5.7%			
6152	Occupation Taxes - Proportional Rate	60.000	60.000	0.00%	Yes	5.7%			
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%			
6154	Amusement Taxes								
6155	Business Privilege Taxes - Proportional Rate								
6156	Mechanical Device Taxes - Percentage								
6157	Mercantile Taxes								
6159	Other Proportional Assessments								



ITEM	AMOUNTS
1000	
Instruction	
1100 Regular Programs - Elementary/Secondary	17,468,822
1200 Special Programs - Elementary/Secondary	10,252,397
1300 Vocational Education	1,195,183
1400 Other Instructional Programs - Elementary/Secondary	1,440,633
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	834,979
Total 1000 Instruction	31,192,014
2000	
Support Services	
2100 Support Services - Pupil Personnel	2,324,177
2200 Support Services - Instructional Staff	2,463,981
2300 Support Services - Administration	3,485,779
2400 Support Services - Pupil Health	1,043,249
2500 Support Services - Business	813,431
2600 Operation & Maintenance of Plant Services	5,382,659
2700 Student Transportation Services	1,825,955
2800 Support Services - Central	146,731
2900 Other Support Services	27,573
Total 2000 Support Services	17,513,636
3000	
Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	181,882
3300 Community Services	41,327
3400 Scholarships and Awards	0
Total 3000 Operation of Non-Instructional Services	223,209
4000	
Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	0
Total 4000 Facilities Acquisition, Construction and Improvement	0
Total Estimated Expenditures	48,928,768
5000	
Other Expenditures and Financing Uses	
5100 Debt Service	3,213,273
5200 Interfund Transfers - Out	759,512
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	500,000
Total Other Financing Uses	4,472,785
Total Estimated Expenditures and Other Financing Uses	53,401,543
Appropriation of Prior Year Encumbrances	0
Total Appropriations	53,401,543
Ending Unreserved Fund Balance	3,472,009

<u>ITEM</u>	<u>AMOUNTS</u>
Total Appropriations and Ending Fund Balances	56,873,552

Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,343,790
200	Personnel Services-Employee Benefits	4,234,763
300	Purchased Professional & Technical Services	151,394
400	Purchased Property Services	7,820
500	Other Purchased Services	1,086,830
600	Supplies	628,225
700	Property	16,000
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	17,468,822
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,775,345
200	Personnel Services-Employee Benefits	2,175,026
300	Purchased Professional & Technical Services	543,331
400	Purchased Property Services	5,930
500	Other Purchased Services	2,440,965
600	Supplies	255,100
700	Property	56,700
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	10,252,397
1300	Vocational Education	
100	Personnel Services-Salaries	830,315
200	Personnel Services-Employee Benefits	211,976
300	Purchased Professional & Technical Services	1,100
400	Purchased Property Services	7,000
500	Other Purchased Services	98,206
600	Supplies	43,336
700	Property	3,250
800	Other Objects	0
	Total Vocational Education	1,195,183
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	229,639
200	Personnel Services-Employee Benefits	63,051
300	Purchased Professional & Technical Services	3,948
400	Purchased Property Services	0
500	Other Purchased Services	931,582
600	Supplies	212,413
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,440,633

Function-Object	Description	Amounts
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	219,484
200	Personnel Services-Employee Benefits	73,218
300	Purchased Professional & Technical Services	45,913
400	Purchased Property Services	0
500	Other Purchased Services	7,500
600	Supplies	57,314
700	Property	0
800	Other Objects	431,550
	Total Pre-Kindergarten	834,979
	Total Instruction	31,192,014

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,565,213
200	Personnel Services-Employee Benefits	494,616
300	Purchased Professional & Technical Services	189,259
400	Purchased Property Services	2,650
500	Other Purchased Services	39,289
600	Supplies	30,400
700	Property	1,000
800	Other Objects	1,750
	Total Support Services - Pupil Personnel	2,324,177
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	921,286
200	Personnel Services-Employee Benefits	332,093
300	Purchased Professional & Technical Services	447,359
400	Purchased Property Services	66,000
500	Other Purchased Services	33,443
600	Supplies	297,900
700	Property	365,800
800	Other Objects	100
	Total Support Services - Instructional Staff	2,463,981
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,063,459
200	Personnel Services-Employee Benefits	728,576
300	Purchased Professional & Technical Services	423,778
400	Purchased Property Services	55,445
500	Other Purchased Services	120,770
600	Supplies	63,026
700	Property	1,000
800	Other Objects	29,725
	Total Support Services - Administration	3,485,779
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	726,440
200	Personnel Services-Employee Benefits	288,604
300	Purchased Professional & Technical Services	5,605
400	Purchased Property Services	2,600
500	Other Purchased Services	1,000
600	Supplies	19,000
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	1,043,249

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	491,735
200	Personnel Services-Employee Benefits	184,526
300	Purchased Professional & Technical Services	9,500
400	Purchased Property Services	60,130
500	Other Purchased Services	16,345
600	Supplies	44,270
700	Property	6,000
800	Other Objects	925
	Total Support Services - Business	813,431
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,936,732
200	Personnel Services-Employee Benefits	790,733
300	Purchased Professional & Technical Services	126,225
400	Purchased Property Services	1,454,962
500	Other Purchased Services	329,291
600	Supplies	738,368
700	Property	6,128
800	Other Objects	220
	Total Operation & Maintenance of Plant Services	5,382,659
2700	Student Transportation Services	
100	Personnel Services-Salaries	234,659
200	Personnel Services-Employee Benefits	71,361
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	39,769
500	Other Purchased Services	1,419,219
600	Supplies	60,606
700	Property	0
800	Other Objects	341
	Total Student Transportation Services	1,825,955
2800	Support Services - Central	
100	Personnel Services-Salaries	97,733
200	Personnel Services-Employee Benefits	29,863
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,725
600	Supplies	16,410
700	Property	0
800	Other Objects	0
	Total Support Services - Central	146,731

Function-Object	Description	Amounts
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	27,573
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	27,573
	Total Support Services	17,513,635
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	114,026
200	Personnel Services-Employee Benefits	19,276
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	10,000
500	Other Purchased Services	11,280
600	Supplies	19,300
700	Property	8,000
800	Other Objects	0
	Total Student Activities	161,882

Function-Object	Description	Amounts
3300	Community Services	
100	Personnel Services-Salaries	6,815
200	Personnel Services-Employee Benefits	2,161
300	Purchased Professional & Technical Services	2,351
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	30,000
700	Property	0
800	Other Objects	0
	Total Community Services	41,327
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-Instructional Services	223,209
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	1,422,273
900	Other Uses of Funds	1,791,000
	Total Debt Service	3,213,273
5200	Interfund Transfers - Out	
900	Other Uses of Funds	759,512
	Total Interfund Transfers - Out	759,512

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	500,000
	Total Budgetary Reserve	500,000
	Total Other Expenditures and Financing Uses	4,472,785
	<b>TOTAL EXPENDITURES</b>	<b>53,401,543</b>

**CASH AND SHORT-TERM INVESTMENTS**

General Fund	3,472,009	06/30/2009 Estimate	06/30/2010 Projection
Special Revenue Funds:			
Section 690 Capital Reserve Fund	0		3,472,009
Section 1431 Capital Reserve Fund	439,471		400,000
Athletic Fund	1,000		1,000
Other Special Revenue Funds	0		0
Capital Project Fund	0		0
Debt Service Fund	0		0
Enterprise Funds:	0		0
Cafeteria Fund	40,000		40,000
Other Enterprise Funds	0		0
Internal Service Fund	0		0
Trust Fund	200,000		200,000
Agency Fund	0		0
<b>Total Cash and Short-Term Investments</b>	<b>4,152,480</b>		<b>4,113,009</b>

**LONG-TERM INVESTMENTS**

General Fund	0		0
Special Revenue Funds:			
Section 690 Capital Reserve Fund	0		0
Section 1431 Capital Reserve Fund	0		0
Athletic Fund	0		0
Other Special Revenue Funds	0		0
Capital Project Fund	0		0
Debt Service Fund	0		0
Enterprise Funds:	0		0
Cafeteria Fund	0		0
Other Enterprise Funds	0		0
Internal Service Fund	0		0
Trust Fund	0		0
Agency Fund	0		0
<b>Total Long-Term Investments</b>	<b>0</b>		<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>4,152,480</b>		<b>4,113,009</b>

LONG-TERM INDEBTEDNESS

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	35,137,000	33,346,000
Accumulated Compensated Absences	0	0
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>35,137,000</b>	<b>33,346,000</b>
<u>SHORT-TERM PAYABLES</u>		
Other Funds	0	0
General Fund	0	0
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>0</b>	<b>0</b>
<b>TOTAL INDEBTEDNESS</b>	<b>35,137,000</b>	<b>33,346,000</b>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved Explanation: Ending Fund Balance equals Beginning Fund Balance	
0771	Estimated Ending Unreserved Designated Fund Balance Explanation: Contingency Funds available from Fund Balance	500,000
0772	Estimated Ending Unreserved Undesignated Fund Balance Explanation: Ending Fund Balance equals Expenditures over Revenue for 2009-10	2,972,009
	Ending Fund Balance - Unreserved	3,472,009
5900	Budgetary Reserve Explanation: Contingency Fund	500,000
<b>TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE</b>		<b>3,972,009</b>
0799	Estimated Ending Reserved and Designated Unreserved Fund Balances not scheduled for liquidation this year. (These amounts are not included on the Budget Summary of Estimated Revenues and Other Financing Uses.)	0

**2009-2010  
Capital Reserve  
Budget**

## POTTSTOWN SCHOOL DISTRICT CAPITAL RESERVE BUDGET

Capital Reserve Fund, Balance July 1, 2008		\$754,560
Estimated Interest		10,810
Estimated Funds Available		\$765,370

	<u>Budget</u>	<u>Act./Est.</u>	
LESS: 2008-09 Proposed Expenditures			
Elementary Schools Project		193,829	
Rebuilding and Resurface Tennis Courts	100,000		
Replace Tennis Court Fence/Gates	20,000		
Modular Classrooms(permits, setup, flooring, decking)	86,645	86,645	
Security Upgrades	191,168	226,815	
Replace Maintenance Truck - Electrical	16,000	16,000	
Boiler installation at Franklin from Admin. Bldg.	41,267	41,300	
Replace 2 sets of doors at the High School	5,600 *		
Replace 2 motors on baskets at Middle School	1,650 *		
Door replacement at S.E. corner of Middle School	6,000 *		
Security Gate for Rupert basement exit	5,000 *		
* Items were funded out of General Fund Operations	473,330	564,589	\$564,589
<b>Estimated Balance, June 30,2009</b>			<b>\$200,781</b>

	<u>Budget</u>	
PLUS: 2009-2010 Estimated Receipts		
Transfer from General Fund Balance	500,000	
Interest Earnings 2007-08	10,000	\$510,000

LESS: 2009-10 Proposed Expenditures	<u>Budget</u>	
Rebuilding and Resurface Tennis Courts	100,000	
Replace Tennis Court Fence/Gates	20,000	
Resurfacing Stadium Track	69,000	
Replace Maintenance Truck - HVAC	16,000	
Replace High School chiller compressor	41,300	246,300

**Estimated Balance, June 30, 2010** **\$464,481**

# **Pottstown School District**

## **Athletic Budget 2009-2010**

**Mr. David P. Krem, Superintendent of Schools  
Mrs. Linda S. Adams, Business Administrator  
Mr. Jeffrey White, Director of Co-Curricular Activities**

**Pottstown School District  
Pottstown PA  
Athletic Fund - Revenue**

Description	2009-10	2008-09	2009-10 %	2007-08	2006-07
	Budget	Budget	Increase over Budget	Budget	Budget
Beginning Balance	\$ -	\$ -	-	\$ -	\$ -
Earnings on Investment	1,500	1,500	0.0%	1,500	1,000
Senior High Boy's Basketball	6,242	6,000	4.0%	6,000	4,800
Senior High Football	26,354	24,200	8.9%	24,200	17,000
Senior High Wrestling	2,774	2,450	13.2%	2,450	1,550
Senior High Girl's Basketball	3,468	2,850	21.7%	2,850	3,650
PCTV & WPAZ Broadcast Rights	-	-	0.0%	-	-
State Share SocSec, Medicare, Retirement	20,806	19,278	7.9%	19,278	18,588
Golf Fund Raiser	-	-	0.0%	-	2,000
MS Girls Soccer Funding	9,710	9,200	5.5%	9,200	-
Miscellaneous Revenue	-	-	0.0%	-	-
<b>Total Revenue</b>	<b>70,854</b>	<b>65,478</b>	<b>8.2%</b>	<b>65,478</b>	<b>48,588</b>
Contribution from General Fund	566,800	544,817	4.0%	470,413	457,202
<b>Total Receipts</b>	<b>\$ 637,654</b>	<b>\$ 610,295</b>	<b>4.5%</b>	<b>\$ 535,891</b>	<b>\$ 505,790</b>

**Pottstown School District  
Pottstown PA  
Athletic Fund - Expenditures by Function**

Description	2009-10	2008-09	2009-10 %	2007-08	2006-07
	Budget	Budget	Increase over Budget	Budget	Budget
Administration	\$ 167,014	\$ 171,333	\$ (4,319)	\$ 153,171	\$ 157,956
Middle School Baseball	\$ 13,929	12,001	\$ 1,928	11,512	10,082
Senior High Baseball	\$ 20,168	18,299	\$ 1,869	17,784	16,103
Total Baseball	34,097	30,300	\$ 3,797	29,296	26,185
Middle School Basketball	\$ 12,528	12,066	\$ 462	11,751	11,058
Senior High Basketball	\$ 34,653	30,491	\$ 4,162	25,407	24,346
Total Basketball	47,181	42,557	\$ 4,624	37,158	35,404
Cross Country	\$ 14,959	14,062	\$ 897	13,558	13,041
Middle School Football	\$ 24,405	23,507	\$ 898	20,727	19,247
Senior High Football	\$ 85,212	82,306	\$ 2,906	77,420	70,945
Total Football	109,617	105,813	\$ 3,804	98,147	90,192
Senior High Golf	\$ 5,879	5,335	\$ 544	5,259	4,876





**2009-2010**

**CAFETERIA BUDGET**

**POTTSTOWN SCHOOL DISTRICT  
FOOD SERVICE  
Proposed 2009-2010 Budget  
Fiscal Year 7/1/2009 - 6/30/2010  
May 21, 2009**

	<b>CURRENT 0809 BUDGET</b>	<b>PROPOSED 0910 BUDGET</b>
<b>PERSONNEL SERVICES - SALARIES</b>		
Food Service Salaries	464360	\$485,458
<b>PERSONNEL SERVICES - EMPLOYEE BENEFITS</b>		
Medical Insurance	\$76,569	\$152,878
Dental Insurance	\$10,019	\$8,898
Life Insurance	\$400	\$211
Income Protect Ins	\$545	\$432
Eye Care Insurance	\$814	\$752
Prescription Insurance	\$22,639	\$24,121
Soc Sec Contribution	\$17,618	\$17,986
Retirement Contribution	\$14,093	\$10,688
Worker's Compensation	\$1,500	\$1,500
Total Benefits	\$144,197	\$217,466
Total Salaries & Benefits	\$608,557	\$702,924
<b>PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</b>		
		\$0
<b>PURCHASED PROPERTY SERVICES</b>		
Processing Fees	\$11,000	\$0
Equipment Rental		\$0
Contracted Services	\$31,000	\$34,000
<b>OTHER PURCHASED SERVICES</b>		
Travel/Expenses	\$1,800	\$900
<b>SUPPLIES</b>		
Food	\$409,020	\$377,625
Food/Storage	\$3,100	\$5,100
Milk	\$103,000	\$115,000
Paper Goods	\$46,000	\$33,000
Cleaning Supplies	\$6,000	\$4,500
Gas & Insurance	\$6,000	\$3,000
<b>PROPERTY</b>		
Equipment-Replacement	\$11,000	\$10,000
<b>OTHER OBJECTS</b>		
Office Supplies	\$295	\$300

<b>TOTAL EXPENDITURES</b>	<b>\$1,236,772</b>	<b>\$1,286,349</b>
<b>REVENUES</b>		
<b>LOCAL</b>		
Interest on Investments	\$6,000	\$2,800
Daily Lunch Sales	\$194,750	\$165,575
Daily Breakfast Sales	\$9,200	\$7,726
Ala Carte/Milk	\$190,000	\$154,000
Catering and Summer Feeding Program	\$89,500	\$82,400
Catering	\$8,000	\$18,000
Indirect Costs		\$0
Gains/Losses Fixed Assets		\$0
Miscellaneous Revenue	\$26,150	\$0
<b>STATE</b>		
State Lunch Subsidy	\$37,920	\$45,360
State Breakfast Subsidy	\$7,750	\$9,413
State Share Soc Sec & Medicare Taxes	\$23,566	\$26,540
State Share Retirement	\$14,268	\$16,400
<b>FEDERAL</b>		
Federal Lunch Subsidy Regular	\$23,000	\$20,000
Federal Lunch Subsidy Free	\$445,280	\$546,490
Federal Lunch Subsidy Reduced	\$76,760	\$72,270
Donated Commodities	\$0	\$0
Federal Breakfast Subsidy Regular	\$1,848	\$1,925
Federal Breakfast Subsidy Free	\$101,244	\$109,032
Federal Breakfast Subsidy Reduced	\$7,686	\$8,418
		\$0
<b>TOTAL REVENUES</b>	<b>\$1,236,772</b>	<b>\$1,286,349</b>
	(\$0)	(\$0)