

SOUTH EASTERN SCHOOL DISTRICT
2009-2010 Final Budget -Comparison
General Fund Budget Workpapers

Expenditures	Actual 2007-2008	Budget 2008-2009	Budget 2009-2010	\$ Inc (Dec)	% Inc (Dec)	Notes
SALARIES:						
Teachers/Counselors/Nurses	13,240,652	14,284,701	15,232,821	948,120	7%	(Contract 4.4% Increase) Salary rolls from Actual costs not budgeted.
Administrators	1,298,516	1,531,702	1,753,865	221,962	14%	In 08-09 Staff Asst Pos was in New Pos. AD/Asst not budgeted. Comp Increase - 4.72%
Support Staff	1,975,484	2,081,641	2,307,003	225,362	11%	(Contract 5% Increase) \$17,818 from Step 15. \$36,400 from Night/Service. \$71,053 from New Emp. Comp Increase 4.65%
Retirements		(398,772)	(145,228)	254,544	-64%	Expectation of Fewer Retirements.
Other Salaries	191,880	183,537	180,971	(2,566)	-1%	
Extracurricular Activities	123,615	82,377	84,522	2,244	3%	
New Positions		368,197	318,248	(49,949)	-14%	
Substitutes / Overtime	983,596	840,000	758,000	118,000	18%	In line with Actual. With plan to bring more staff development in house.
Total Salaries	17,813,843	18,772,382	20,490,102	1,717,719	9%	
BENEFITS:						
Group Insurance	3,133,653	4,314,732	4,648,920	334,188	8%	
FICA (Social Security and Medicare)	1,339,990	1,436,047	1,566,355	129,308	9%	
Payments to PA Retirement System	1,246,782	1,338,433	1,454,759	116,326	9%	(Rate is 4.78%) Need to Prepare for significant increase in 12-13.9% includes New Pos.
Tuition Reimbursement	323,493	330,000	275,000	(55,000)	-17%	
Unemployment Compensation	7,402	25,000	9,000	(16,000)	-64%	
Worker's Compensation	90,645	96,675	105,524	8,849	9%	
Total Benefits	6,141,965	7,540,887	8,058,558	517,671	7%	
Total Salaries and Benefits	23,955,808	26,313,269	28,548,660	2,235,390	8%	
DEPARTMENTS:						
Buildings and Grounds	2,110,856	1,839,290	1,956,184	116,894	6%	
Security Services	12,095	35,490	89,696	54,206	153%	Reflects dedicated SRO.
Technology	198,826	276,568	278,650	2,082	1%	
Transportation - Public/Non Public	2,097,297	2,374,735	2,262,623	(112,112)	-5%	
Special Education	971,145	1,515,934	1,293,035	(222,899)	-15%	
English as a Second Language	186,348	136,080	133,920	(2,160)	-2%	
Summer School Supplies/Transportation		9,000	9,000	-	0%	
Human Resources	11,413	14,050	7,050	(7,000)	-50%	Elimination of Employee Assistance Program (Minimal Use)
Business Office	75,086	103,000	87,970	(15,030)	-15%	
Office of the Superintendent	33,444	31,800	31,800	-	0%	
Office of the Assistant Superintendent	12,245	-	-	-	#DIV/0!	
Curriculum & Instruction	279,118	367,184	317,184	(50,000)	-14%	
Staff Development	133,386	112,071	107,071	(5,000)	-4%	
Board Services	43,009	63,700	63,300	(400)	-1%	
Tax Collection	10,613	15,000	15,000	-	0%	
Copiers	156,061	148,000	148,000	-	0%	
Information Services	28,676	22,000	28,500	6,500	30%	In line with Actual.
Legal Fees	108,039	95,000	95,000	-	0%	
Tuition to Other Schools	2,251,851	2,739,579	3,053,974	314,395	11%	
Community Services	815	9,500	3,600	(5,800)	-62%	
Classrooms for the Future/ ACCESS Grants		417,000	25,000	(392,000)	-94%	
Donations/Local Grants	864,658	125,000	125,000	-	0%	
Food Service Transfer	90,000	100,000	150,000	50,000	50%	Increase funding to Actual.
Athletic Fund Transfer	433,500	527,853	610,172	82,319	16%	
Budgetary Reserve		115,964	100,000	(15,964)	-14%	
Capital Projects Reserve	443,580	-	600,576	600,576	#DIV/0!	For Capital Projects without having to issue debt.
Debt Service - Principal & Interest	4,994,351	5,269,340	4,422,477	(846,864)	-16%	
Total Department Budgets	15,546,016	16,463,139	16,014,782	(448,356)	-3%	
BUILDINGS:						
Della-Peach Bottom Elementary School	58,585	60,000	54,000	(6,000)	-10%	
Fawn Elementary School	44,632	40,000	40,000	-	0%	
Stewartstown Elementary School	66,403	68,000	64,000	(4,000)	-6%	
Middle School West	71,093	76,000	72,000	(4,000)	-5%	
Middle School East	76,842	76,000	72,000	(4,000)	-5%	
Kenard Dale High School	205,602	230,245	218,245	(12,000)	-5%	
Total Building Budgets	623,367	550,245	520,245	(30,000)	-5%	
TOTAL EXPENDITURES	40,025,181	43,326,652	45,083,686	1,757,034	4%	
SURPLUS/(DEFICIT)	935,178	(700,000)	(2,468,430)	(1,768,430)	253%	
Real Estate Tax Increase to 5.4% Index			1,247,289			
SURPLUS/(DEFICIT) after R.E. Increase			(1,221,142)			
General Fund Transfer			1,221,142			
General Fund Balance 2007-2008			3,224,824			
Less: Designated LBT Medical Claims			(661,762)			
Less: Designated Senior Tax Rebate Balance			(15,000)			
Less: Designated Utility Costs			(25,000)			
Less: General Fund Balance Use			(1,221,142)			
Less: Budgetary Reserve			(100,000)			
Plus: Projected Balance from 2008-2009			15,964			
Projected General Fund Balance 2009-2010			1,217,884			