

2008 General Fund Assumptions August 27, 2007

Revenue Assumptions:

- Projected enrollment increases by 117 students to 7,455

- Special Education Projected Pupil Count

	<u>2006-07</u>	<u>2007-08</u>
Severe Disabilities	145	145
Mild & Moderate	542	554
Communication / Homebound	419	471
	<u>\$2,631,155</u>	<u>\$2,677,601</u>

- Vocational Education funding up \$20,000 to \$458,050

- 220 Academic Honors Diplomas in Class of 2007
220 x \$900 = \$198,000

- Full-Day KG funding

265 students x \$650 =	\$172,250	(state support)
9 students x \$650 =	\$5,850	(reduced parent pay)
36 students x \$0 =	\$0	(free students)
220 students x \$1350 =	<u>\$297,000</u>	(full parent pay)
Total	<u>\$475,100</u>	

- Primetime funding remains flat-lined: \$1,105,250

- Total Funding as follows:

Basic Grant Funding is \$39,858,012

State Support - \$18,571,135	decrease of \$867,699	-4.48%
Maximum levy - \$19,621,204	increase of \$2,213,194	+ 12.7%
Misc. taxes - \$ 1,887,000	increase of \$ 136,231	+7.78%

All Projected Miscellaneous Revenues: \$1,305,479

Total General Fund for 2008: \$41,400,000

Expenditure Assumptions:

- Increased wages for support staff for 2007-08 and 2008-09 have not been determined
- 2007-08 and 2008-09 contracts remain to be negotiated with UTACG
- Certified Staff Additions:
 - 2007-08: 8.5 new teachers
4.0 teachers moved from other funds
 - 2008-09: none
- Non-Certified Staff Additions:
 - 2007-08: 2.0 assistant principals
0.5 technology director moved from CPF
1.5 clerical positions
-10.0 instructional assistants
 - 2008-09: none
- Summer School funded at \$46,000 in 2008, the same as 2007
- Utility Projections
 - Capital Projects Fund can pay \$1,297,874 of utilities in 2008
 - Total utility expense in the General Fund is unchanged for 2008
- Property/Liability/Auto: have projected a 10% premium increase for 2008
- Group Insurance
 - Slight increase in the number of participants
 - No increase for 2007-08 due to Cash Stabilization reserve pledge
 - No rate increase projected for September 1, 2008
- PERF rate: 4.50% in 2005, 4.75% in 2006, 5.25% in 2007, and 6.25% in 2008
- TRF rate: 7.00% for 2006-07 and 7.25% for 2007-08
- Teacher mentor stipends moved to Title II for 2008

Center Grove Community School Corporation
Cash Flow Forecast - General Fund
For Year Ended December 31, 2008

	Budget	January	February	March	April	May	June	July	August	September	October	November	December	Annual
SUMMARY:														
Beginning Cash Balance	3,241,027	3,241,027	1,593,284	(114,459)	(1,822,202)	(3,529,945)	(4,772,467)	3,300,222	1,545,978	(161,765)	(1,901,041)	(3,640,318)	(4,879,873)	3,241,027
Encumbrances from prior year														
Estimated Revenue	41,400,000	1,776,098	1,716,098	1,716,098	1,716,098	2,181,319	11,543,030	1,716,098	1,716,098	1,716,098	1,716,098	2,215,819	11,671,051	41,400,000
Estimated Expenditures	41,400,000	3,423,841	3,423,841	3,423,841	3,423,841	3,423,841	3,470,341	3,470,341	3,423,841	3,455,374	3,455,374	3,455,374	3,550,150	41,400,000
Temporary Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Ending Cash Balance	3,241,027	1,593,284	(114,459)	(1,822,202)	(3,529,945)	(4,772,467)	3,300,222	1,545,978	(161,765)	(1,901,041)	(3,640,318)	(4,879,873)	3,241,027	3,241,027
Revenue:														
Local Property Tax	17,678,407						8,839,203						8,839,203	17,678,407
Financial Institutions Tax	10,000						5,000						5,000	10,000
License Excise Tax	1,850,000						925,000						925,000	1,850,000
CVET	27,000						13,500						13,500	27,000
Property Tax Replacement	930,442						465,221					465,221		930,442
Interest on Investments	399,832	33,319	33,319	33,319	33,319	33,319	33,319	33,319	33,319	33,319	33,319	33,319	33,319	399,832
Other Local Revenue	609,850	50,821	50,821	50,821	50,821	50,821	50,821	50,821	50,821	50,821	50,821	50,821	50,821	609,850
State Support	19,583,490	1,631,958	1,631,958	1,631,958	1,631,958	1,631,958	1,631,958	1,631,958	1,631,958	1,631,958	1,631,958	1,631,958	1,631,958	19,583,490
Sum Sch/Prof. Devel/Beg Tchr/FDK	275,750	60,000					9,000					34,500		275,750
Remediation/GQE Grant	35,229						35,229							35,229
Total Revenue	41,400,000	1,776,098	1,716,098	1,716,098	1,716,098	2,181,319	11,543,030	1,716,098	1,716,098	1,716,098	1,716,098	2,215,819	11,671,051	41,400,000
Operating Expenses:														
Personnel Costs:														
Salaries:														
Administrators	2,051,739	170,893	170,893	170,893	170,893	170,893	170,893	170,893	170,893	171,149	171,149	171,149	171,149	2,051,739
Teachers	21,623,654	1,787,795	1,787,795	1,787,795	1,787,795	1,787,795	1,810,295	1,810,295	1,787,795	1,819,073	1,819,073	1,819,073	1,819,073	21,623,654
Support	6,592,865	537,507	537,507	537,507	537,507	537,507	561,507	561,507	537,507	537,507	537,507	537,507	537,507	6,592,865
Benefits:	30,268,259	2,496,196	2,496,196	2,496,196	2,496,196	2,496,196	2,542,696	2,542,696	2,496,196	2,527,729	2,527,729	2,527,729	2,527,729	30,268,259
Administrators	751,170	62,598	62,598	62,598	62,598	62,598	62,598	62,598	62,598	62,598	62,598	62,598	62,598	751,170
Teachers	5,397,747	449,812	449,812	449,812	449,812	449,812	449,812	449,812	449,812	449,812	449,812	449,812	449,812	5,397,747
Support	1,601,263	133,439	133,439	133,439	133,439	133,439	133,439	133,439	133,439	133,439	133,439	133,439	133,439	1,601,263
Total Personnel Costs	7,750,180	645,848	645,848	645,848	645,848	645,848	645,848	645,848	645,848	645,848	645,848	645,848	645,848	7,750,180
Purchases:	38,018,439	3,142,044	3,142,044	3,142,044	3,142,044	3,188,544	3,188,544	3,188,544	3,142,044	3,173,577	3,173,577	3,173,577	3,268,353	38,018,439
300 Prof & Tech Services	198,900	16,575	16,575	16,575	16,575	16,575	16,575	16,575	16,575	16,575	16,575	16,575	16,575	198,900
400 Public or Private Utilities	225,000	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	225,000
500 Other & Communications	1,543,771	128,648	128,648	128,648	128,648	128,648	128,648	128,648	128,648	128,648	128,648	128,648	128,648	1,543,771
600 Supplies	1,294,990	107,916	107,916	107,916	107,916	107,916	107,916	107,916	107,916	107,916	107,916	107,916	107,916	1,294,990
700 Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
800 Other & Dues & Fees	118,900	9,908	9,908	9,908	9,908	9,908	9,908	9,908	9,908	9,908	9,908	9,908	9,908	118,900
Total Purchases	3,381,561	281,797	281,797	281,797	281,797	281,797	281,797	281,797	281,797	281,797	281,797	281,797	281,797	3,381,561
Total Operating Expenses	41,400,000	3,423,841	3,423,841	3,423,841	3,423,841	3,423,841	3,470,341	3,470,341	3,423,841	3,455,374	3,455,374	3,455,374	3,550,150	41,400,000
Net Operating Cash Flow	(0)	(1,647,743)	(1,707,743)	(1,707,743)	(1,707,743)	(1,242,522)	8,072,689	(1,754,243)	(1,707,743)	(1,739,277)	(1,739,277)	(1,239,555)	8,120,901	(0)
Temporary Loan Receipt/Payment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Available Cash Flow	(0)	(1,647,743)	(1,707,743)	(1,707,743)	(1,707,743)	(1,242,522)	8,072,689	(1,754,243)	(1,707,743)	(1,739,277)	(1,739,277)	(1,239,555)	8,120,901	(0)

**Center Grove Community School Corporation
General Fund Revenue**

Source of Revenue	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget	Rev. Type
Local Property Tax Levy	10,351,526	10,785,032	12,282,268	14,272,324	15,591,489	16,378,384	17,678,407	L
Local Property Tax Levy Appeal		372,781	350,636			310,105		L
Total Property Tax Levy	10,351,526	11,157,813	12,632,904	14,272,324	15,591,489	16,688,489	17,678,407	L
Property Tax Replacement	801,407	570,665	602,622	655,465	779,184	719,521	930,442	L
Maximum Levy	11,152,933	11,728,478	13,235,526	14,927,789	16,370,673	17,408,010	18,608,849	L
Financial Institutions Tax	11,507	12,771	13,991	14,500	10,828	9,857	10,000	L
License Excise Tax	1,908,824	1,842,027	1,749,599	1,918,685	1,882,834	1,713,968	1,850,000	L
Commercial Vehicle Excise Tax	22,737	22,144	22,514	25,662	28,190	26,944	27,000	L
Total Miscellaneous Taxes	1,943,068	1,876,942	1,786,104	1,958,847	1,921,852	1,750,769	1,887,000	L
Tuition Support	17,090,931	17,612,701	17,560,541	16,116,395	14,999,555	15,081,504	15,144,589	S
Academic Honors Diploma	129,328	165,636	167,562	175,266	143,100	184,500	198,000	S
Supplemental Remediation Grant			63,463	128,561				S
Special Education	1,988,958	2,211,231	2,289,207	2,531,885	2,570,083	2,631,155	2,677,601	S
Vocational Education	286,100	279,950	292,325	423,025	475,650	436,425	458,050	S
At-Risk	26,329	27,187	-	-	-	-	-	S
Prime Time	1,105,250	1,105,250	1,188,144	1,105,250	1,105,250	1,105,250	1,105,250	S
Total State Support-Basic Grant	20,626,896	21,401,955	21,561,242	20,480,382	19,293,638	19,438,834	19,583,490	S
Summer School Reimbursement	63,449	21,636	14,657	34,362	41,414	34,500	34,500	S
Remediation / GQE Grants	88,717	118,842	88,792	43,726	42,263	42,194	35,229	S
Teacher Intern	15,000	5,700	6,000	9,900	13,800	9,000	9,000	S
Professional Development Grant	49,883	77,094	74,638	78,016	24,000	60,000	60,000	S
Full Day Kindergarten - State Grant				93,757		93,750	172,250	S
Full Day Kindergarten - Parent Fees							302,850	M
Interest on Investments	187,309	169,293	137,382	312,984	420,706	380,000	399,832	M
Rental of Property	100,298	87,403	98,513	152,859	130,044	150,000	150,000	M
Extracurricular Receipts	146,290	110,022	100,515	144,702	144,167	100,000	120,000	M
Miscellaneous Sources	6,465	25,696	55,895	10,640	50,056	37,000	37,000	M
Transfer from Other Funds	395,632	395,632						
Total	34,775,940	36,018,693	37,159,263	38,247,964	38,452,614	39,504,057	41,400,000	
Dollar Increase over Prior Year	1,694,485	1,242,753	1,140,571	1,088,700	204,650	1,051,443	1,895,943	
% Increase over Prior Year	5.36%	3.57%	3.17%	2.93%	0.54%	2.73%	4.80%	

General Fund Spending Plan

Account Number	Location	Description	2007	2008
11050 Full Day KG				
11050 110.00 000	ESB	Full Day KG - Certified Salaries	\$194,601.77	\$250,053.09
11050 120.00 000	ESB	Full Day KG - Support Salaries	\$0.00	\$152,088.00
11050 211.00 000	ESB	Full Day KG - Support Fica	\$0.00	\$11,634.73
11050 212.00 000	ESB	Full Day KG - Certified Fica	\$0.00	\$18,586.94
11050 213.00 000	ESB	Full Day KG - Severance/Retirement	\$0.00	\$2,275.00
11050 214.00 000	ESB	Full Day KG - Perf	\$0.00	\$7,738.88
11050 215.00 000	ESB	Full Day KG - Trf Before 7/95	\$0.00	\$3,617.65
11050 216.00 000	ESB	Full Day KG - Trf After 7/95	\$0.00	\$13,270.14
11050 220.00 000	ESB	Full Day KG - Group Insurance	\$0.00	\$12,708.50
11050 225.00 000	ESB	Full Day KG - W/C Insurance	\$0.00	\$1,246.64
Summary for Program 11050			\$194,601.77	\$473,219.56
11100 Elementary Instruction				
11100 110.00 000	ESB	Elementary Certified Salaries	\$7,610,530.52	\$7,394,557.96
11100 110.04 000	ESB	Elementary Beginning Teacher Mentor Stipend	\$4,200.00	\$0.00
11100 120.00 000	ESB	Elementary Teaching Assistants - Support	\$178,260.99	\$168,765.00
11100 120.01 000	ESB	Elementary Prime Time Assistant	\$164,028.60	\$0.00
11100 135.00 000	ESB	Elementary Substitute Teachers - Certified	\$140,000.00	\$115,000.00
11100 136.00 000	ESB	Elementary Substitute Teachers - Non Cert.	\$75,000.00	\$75,000.00
11100 211.00 000	ESB	Elementary - Support Fica	\$0.00	\$18,609.74
11100 212.00 000	ESB	Elementary - Certified Fica	\$0.00	\$525,018.07
11100 213.00 000	ESB	Elementary - Severance/Retirement	\$0.00	\$46,641.81
11100 214.00 000	ESB	Elementary - Perf	\$0.00	\$1,738.50
11100 215.00 000	ESB	Elementary - Trf Before 7/95	\$0.00	\$128,958.22
11100 216.00 000	ESB	Elementary - Trf After 7/95	\$0.00	\$317,334.90
11100 220.00 000	ESB	Elementary - Group Insurance	\$0.00	\$778,210.98
11100 225.00 000	ESB	Elementary - W/C Insurance	\$0.00	\$24,035.30
11100 312.00 000	ESB	Elementary Instruction Services - North Central	\$5,000.00	\$4,200.00
11100 580.00 310	CGES	Elementary Travel - Center Grove	\$1,000.00	\$1,000.00
11100 580.00 325	MGES	Elementary Travel - Maple Grove	\$1,000.00	\$1,000.00
11100 580.00 330	NGES	Elementary Travel - North Grove	\$1,000.00	\$1,000.00
11100 580.00 335	PGES	Elementary Travel - Pleasant Grove	\$1,000.00	\$1,000.00
11100 580.00 345	SGES	Elementary Travel - Sugar Grove	\$1,400.00	\$1,000.00

General Fund Spending Plan

Account Number	Location	Description	2007	2008
11100 580.00 355	WGES	Elementary Travel - West Grove	\$1,000.00	\$1,000.00
11100 611.00 310	CGES	Elementary Supplies - Center Grove	\$12,000.00	\$17,310.00
11100 611.00 325	MGES	Elementary Supplies - Maple Grove	\$12,000.00	\$19,140.00
11100 611.00 330	NGES	Elementary Supplies - North Grove	\$12,000.00	\$13,560.00
11100 611.00 335	PGES	Elementary Supplies - Pleasant Grove	\$11,000.00	\$12,240.00
11100 611.00 345	SGES	Elementary Supplies - Sugar Grove	\$13,600.00	\$20,010.00
11100 611.00 355	WGES	Elementary Supplies - West Grove	\$12,000.00	\$17,430.00
Summary for Program 11100			\$8,256,020.11	\$9,703,760.48

11200 Middle School Instruction

11200 110.00 000	ESB	Middle School Certified Salaries	\$3,540,049.63	\$3,552,284.25
11200 110.04 000	ESB	Middle School Teacher Mentor Stipend	\$2,400.00	\$0.00
11200 120.00 000	ESB	Middle School Teaching Assistants	\$44,151.77	\$43,527.00
11200 135.00 000	ESB	Middle School Substitute Teachers - Certified	\$48,000.00	\$66,000.00
11200 135.09 000	ESB	MS Dentention Supervisor Salaries - Certified	\$4,000.00	\$4,000.00
11200 136.00 000	ESB	Middle School Substitute Teachers - Non Cert.	\$46,000.00	\$52,000.00
11200 211.00 000	ESB	MS Instruction - Support Fica	\$0.00	\$6,766.92
11200 212.00 000	ESB	MS Instruction - Certified Fica	\$0.00	\$258,221.16
11200 213.00 000	ESB	MS Instruction - Severance/Retirement	\$0.00	\$28,823.96
11200 214.00 000	ESB	MS Instruction - Perf	\$0.00	\$1,019.44
11200 215.00 000	ESB	MS Instruction - Trf Before 7/95	\$0.00	\$52,219.00
11200 216.00 000	ESB	MS Instruction - Trf After 7/95	\$0.00	\$194,771.71
11200 220.00 000	ESB	MS Instruction - Group Insurance	\$0.00	\$451,272.96
11200 225.00 000	ESB	MS Instruction - W/C Insurance	\$0.00	\$11,525.21
11200 312.00 201	MSC	Middle School Central - NCA	\$500.00	\$700.00
11200 312.00 202	MSN	Middle School North - NCA	\$500.00	\$700.00
11200 580.00 201	MSC	Middle School Central Travel	\$2,500.00	\$2,500.00
11200 580.00 202	MSN	Middle School North Travel	\$2,500.00	\$2,500.00
11200 611.00 201	MSC	Middle School Central Supplies	\$32,000.00	\$35,000.00
11200 611.00 202	MSN	Middle School North Supplies	\$32,000.00	\$35,000.00
11200 810.00 201	MSC	Middle School Central - Dues and Fees	\$0.00	\$1,000.00
11200 810.00 202	MSN	Middle School North - Dues and Fees	\$0.00	\$1,000.00
Summary for Program 11200			\$3,754,601.39	\$4,800,831.62

General Fund Spending Plan

Account Number	Location	Description	2007	2008
11300 High School Instruction				
11300 110.00 000	ESB	High School Certified Salaries	\$4,665,360.49	\$4,795,257.29
11300 110.04 000	ESB	High School Teacher Mentor Stipend	\$1,800.00	\$0.00
11300 120.00 000	ESB	High School Teaching Assistants	\$99,999.68	\$112,762.60
11300 135.00 000	ESB	High School Substitute Teachers - Certified	\$60,900.00	\$55,000.00
11300 135.01 000	ESB	High School Summer Teacher Stipends	\$5,500.00	\$8,250.00
11300 135.09 000	ESB	High School Detention Supervisor Salaries - Cer	\$1,000.00	\$1,000.00
11300 136.00 000	ESB	High School Substitute Teachers - Non Cert.	\$35,000.00	\$60,000.00
11300 136.09 000	ESB	High School Detention Support Stipends	\$1,500.00	\$1,500.00
11300 211.00 000	ESB	HS Instruction - Support Fica	\$0.00	\$12,690.63
11300 212.00 000	ESB	HS Instruction - Certified Fica	\$0.00	\$319,927.01
11300 213.00 000	ESB	HS Instruction - Severance/Retirement	\$0.00	\$29,643.78
11300 214.00 000	ESB	HS Instruction - Perf	\$0.00	\$1,254.04
11300 215.00 000	ESB	HS Instruction - Trf Before 7/95	\$0.00	\$92,784.86
11300 216.00 000	ESB	HS Instruction - Trf After 7/95	\$0.00	\$242,401.78
11300 220.00 000	ESB	HS Instruction - Group Insurance	\$0.00	\$683,296.78
11300 225.00 000	ESB	HS Instruction - W/C Insurance	\$0.00	\$15,604.69
11300 311.00 101	HS	High School Instr. Services (AP Physics)	\$6,000.00	\$0.00
11300 312.00 101	HS	High School NCA	\$500.00	\$700.00
11300 317.00 101	HS	High School Statistical Services	\$600.00	\$600.00
11300 319.00 101	HS	High School - Contracted Services	\$14,280.00	\$32,000.00
11300 580.00 101	HS	High School Travel	\$45,000.00	\$45,000.00
11300 611.00 101	HS	High School Supplies	\$70,000.00	\$80,000.00
11300 810.00 101	HS	High School dues and Fees	\$0.00	\$1,000.00
11300 873.00 101	HS	High School Band Uniforms (Year 2011)	\$35,000.00	\$10,000.00
Summary for Program 11300			\$5,042,440.18	\$6,600,673.45
11355 Academic Honors				
11355 110.00 000	ESB	Academic Honors Diploma - Certified Salaries	\$721,694.82	\$717,820.67
11355 212.00 000	ESB	Academic Honors - Certified Fica	\$0.00	\$54,913.28
11355 220.00 000	ESB	Academic Honors - Group Insurance	\$0.00	\$3,548.20
11355 225.00 000	ESB	Academic Honors - W/C Insurance	\$0.00	\$2,225.24
Summary for Program 11355			\$721,694.82	\$778,507.39

General Fund Spending Plan

Account Number	Location	Description	2007	2008
11450 F A C S Program				
11450 110.00 000	ESB	Consumer & Homemaking*Certified Salaries	\$186,280.08	\$187,821.48
11450 212.00 000	ESB	Consumer & Homemaking - Certified Fica	\$0.00	\$13,597.87
11450 215.00 000	ESB	Consumer & Homemaking - Trf Before 7/95	\$0.00	\$3,674.22
11450 216.00 000	ESB	Consumer & Homemaking - Trf After 7/95	\$0.00	\$6,698.13
11450 220.00 000	ESB	Consumer & Homemaking - Group Insurance	\$0.00	\$11,036.67
11450 225.00 000	ESB	Consumer & Homemaking - W/C Insurance	\$0.00	\$582.25
Summary for Program 11450			\$186,280.08	\$223,410.60
11610 Elem. Alternative Ed				
11610 120.00 000	ESB	Alternative Ed. Elem*Support Salaries	\$0.00	\$13,908.00
11610 211.00 000	ESB	Alternative Ed. Elem*Support Fica	\$0.00	\$743.73
11610 220.00 000	ESB	Alternative Ed. Elem - Group Insurance	\$0.00	\$4,405.33
11610 225.00 000	ESB	Alternative Ed. Elem - W/C Insurance	\$0.00	\$43.11
11610 611.00 000	ESB	Alternative Ed. Elem - Supplies	\$0.00	\$1,000.00
Summary for Program 11610			\$0.00	\$20,100.18
11630 HS Alternative Education				
11630 110.00 000	ESB	Alternative Ed. HS*Certified Salaries	\$0.00	\$97,031.85
11630 120.00 000	ESB	Alternative Ed. HS*Support Salaries	\$0.00	\$13,908.00
11630 211.00 000	ESB	Alternative Ed. HS*Support Fica	\$0.00	\$743.73
11630 212.00 000	ESB	Alternative Ed. HS*Certified Fica	\$0.00	\$5,402.11
11630 213.00 000	ESB	Alternative Ed. HS - Severance/Retirement	\$0.00	\$1,435.18
11630 216.00 000	ESB	Alternative Ed. HS - Trf After 7/95	\$0.00	\$9,945.76
11630 220.00 000	ESB	Alternative Ed. HS - Group Insurance	\$0.00	\$31,850.65
11630 225.00 000	ESB	Alternative Ed. HS - W/C Insurance	\$0.00	\$343.91
11630 611.00 000	ESB	Alternative Ed. HS - Supplies	\$0.00	\$2,000.00
Summary for Program 11630			\$0.00	\$162,661.19
12150 High Ability Programs				
12150 110.00 000	ESB	High Ability - Certified Salaries	\$468,164.29	\$467,096.06
12150 212.00 000	ESB	High Ability - Certified Fica	\$0.00	\$34,908.83
12150 215.00 000	ESB	High Ability - Trf Before 7/95	\$0.00	\$10,521.18
12150 220.00 000	ESB	High Ability - Group Insurance	\$0.00	\$13,733.70

General Fund Spending Plan

Account Number	Location	Description	2007	2008
12150 225.00 000	ESB	High Ability - W/C Insurance	\$0.00	\$1,448.00
Summary for Program 12150			\$468,164.29	\$527,707.76
12220 Mental Disabilities				
12220 110.00 000	ESB	Moderate Handicap - Certified Salaries	\$301,285.48	\$314,814.36
12220 120.00 000	ESB	Moderate Handicap - Support Salaries	\$268,903.91	\$258,145.90
12220 211.00 000	ESB	Moderate Handicap - Support Fica	\$0.00	\$19,748.16
12220 212.00 000	ESB	Moderate Handicap - Certified Fica	\$0.00	\$22,623.22
12220 213.00 000	ESB	Moderate Handicap - Severance/Retirement	\$0.00	\$3,900.00
12220 215.00 000	ESB	Moderate Handicap - Trf Before 7/95	\$0.00	\$1,860.59
12220 216.00 000	ESB	Moderate Handicap - Trf After 7/95	\$0.00	\$25,911.47
12220 220.00 000	ESB	Moderate Handicap - Group Insurance	\$0.00	\$31,310.79
12220 225.00 000	ESB	Moderate Handicap - W/C Insurance	\$0.00	\$1,776.18
12220 611.00 101	HS	Moderate Classroom Supplies - CGHS	\$500.00	\$500.00
12220 611.00 201	MSC	Moderate Classroom Supplies - CGMSC	\$250.00	\$300.00
12220 611.00 202	MSN	Moderate Classroom Supplies - CGMSN	\$250.00	\$300.00
12220 611.00 310	CGES	Moderate Classroom Supplies - CGES	\$250.00	\$300.00
12220 611.00 330	NGES	Moderate Classroom Supplies - NGES	\$250.00	\$300.00
12220 611.00 335	PGES	Moderate Classroom Supplies - PGES	\$250.00	\$600.00
Summary for Program 12220			\$571,939.39	\$682,390.66
12350 Homebound Programs				
12350 135.01 000	ESB	Homebound Salaries - Certified	\$12,000.00	\$15,000.00
12350 212.00 000	ESB	Homebound Certified Fica	\$0.00	\$1,147.50
12350 216.00 000	ESB	Homebound Trf Aft 7-95	\$0.00	\$1,537.50
12350 225.00 000	ESB	Homebound W/C Insurance	\$0.00	\$46.50
12350 311.00 000	ESB	Homebound Instruction	\$850.00	\$0.00
12350 580.00 000	ESB	Homebound Instruction Travel	\$500.00	\$0.00
Summary for Program 12350			\$13,350.00	\$17,731.50
12610 Learning Disability				
12610 110.00 000	ESB	LD - Certified Salaries	\$1,400,621.76	\$1,464,529.47
12610 120.00 000	ESB	LD - Support Salaries	\$706,844.81	\$610,445.95
12610 135.00 000	ESB	LD - Certified Sub Salaries	\$1,000.00	\$23,000.00
12610 136.00 000	ESB	LD - Support Sub Salaries	\$40,000.00	\$21,000.00

General Fund Spending Plan

Account Number	Location	Description	2007	2008
12610 211.00 000	ESB	LD - Support Fica	\$0.00	\$47,030.67
12610 212.00 000	ESB	LD - Certified Fica	\$0.00	\$101,601.31
12610 213.00 000	ESB	LD - Severance/Retirement	\$0.00	\$12,350.00
12610 214.00 000	ESB	LD - Perf	\$0.00	\$1,038.13
12610 215.00 000	ESB	LD - Trf Before 7/95	\$0.00	\$17,462.85
12610 216.00 000	ESB	LD - Trf After 7/95	\$0.00	\$86,605.57
12610 220.00 000	ESB	LD - Group Insurance	\$0.00	\$239,300.02
12610 225.00 000	ESB	LD - W/C Insurance	\$0.00	\$6,568.82
12610 611.00 101	HS	LD Classroom Supplies - CGHS	\$2,500.00	\$2,500.00
12610 611.00 201	MSC	LD Classroom Supplies - CGMSC	\$1,000.00	\$1,000.00
12610 611.00 202	MSN	LD Classroom Supplies - CGMSN	\$1,000.00	\$1,000.00
12610 611.00 310	CGES	LD Classroom Supplies - CGES	\$500.00	\$800.00
12610 611.00 325	MGES	LD Classroom Supplies - MGES	\$500.00	\$800.00
12610 611.00 330	NGES	LD Classroom Supplies - NGES	\$400.00	\$800.00
12610 611.00 335	PGES	LD Classroom Supplies - PGES	\$400.00	\$800.00
12610 611.00 345	SGES	LD Classroom Supplies - SGES	\$700.00	\$400.00
12610 611.00 355	WGES	LD Classroom Supplies - WGES	\$500.00	\$800.00
Summary for Program 12610			\$2,155,966.57	\$2,639,832.80

14300 Summer School - HS

14300 135.01 000	ESB	High School Summer School Cert. Salaries	\$44,000.00	\$45,000.00
14300 136.01 000	ESB	High School Summer School Non-Cert. Salaries	\$2,000.00	\$2,000.00
14300 211.00 000	ESB	High School Summer School Support Fica	\$0.00	\$153.00
14300 212.00 000	ESB	High School Summer School Certified Fica	\$0.00	\$3,442.50
14300 216.00 000	ESB	High School Summer School Trf Aft. 7-95	\$0.00	\$4,612.50
14300 225.00 000	ESB	High School Summer School W/C Insurance	\$0.00	\$145.70
14300 611.00 101	HS	High School Summer School Supplies	\$500.00	\$0.00
Summary for Program 14300			\$46,500.00	\$55,353.70

16100 Remediation Testing

16100 110.00 000	ESB	GQE Remediation Salary	\$44,770.86	\$0.00
Summary for Program 16100			\$44,770.86	\$0.00

16200 Remediation

16200 110.00 000	ESB	Preventative Remediation - Certified Salaries	\$0.00	\$46,472.65
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General Fund Spending Plan

Account Number	Location	Description	2007	2008
16200 135.01 000	ESB	Preventative Remediation - Cert. Subs	\$30,000.00	\$30,000.00
16200 135.18 000	ESB	Jumpstart Remediation-Cert. Stipends	\$0.00	\$22,000.00
16200 136.01 000	ESB	Preventative Remediation - Support Tutoring Sti	\$8,000.00	\$8,000.00
16200 136.18 000	ESB	Jumpstart Remediation-Support Stipends	\$0.00	\$5,000.00
16200 211.00 000	ESB	Preventative Remediation - Support Fica	\$0.00	\$994.50
16200 212.00 000	ESB	Preventative Remediation - Certified Fica	\$0.00	\$7,533.16
16200 213.00 000	ESB	Preventative Remediation - Severance/Retiremen	\$0.00	\$650.00
16200 216.00 000	ESB	Preventative Remediation - Trf After 7/95	\$0.00	\$10,093.45
16200 220.00 000	ESB	Preventative Remediation - Group Insurance	\$0.00	\$413.01
16200 225.00 000	ESB	Preventative Remediation - W/C Insurance	\$0.00	\$345.57
Summary for Program 16200			\$38,000.00	\$131,502.32
17100 Transfer Tuition				
17100 561.00 000	ESB	Transfer Tuition	\$20,000.00	\$30,000.00
Summary for Program 17100			\$20,000.00	\$30,000.00
17300 Area Vocational School				
17300 564.00 000	ESB	Central Nine Vocational Program	\$485,000.00	\$485,000.00
Summary for Program 17300			\$485,000.00	\$485,000.00
17500 Special Ed Coop				
17500 564.00 000	ESB	Joint Services and Supply	\$555,000.00	\$560,000.00
Summary for Program 17500			\$555,000.00	\$560,000.00
21220 Guidance - Counseling				
21220 110.00 000	ESB	Counseling - Certified Salaries	\$888,925.47	\$303,731.93
21220 120.00 000	ESB	Counseling - Support Salaries	\$136,317.01	\$0.00
21220 212.00 000	ESB	Counseling - Certified Fica	\$0.00	\$21,251.59
21220 213.00 000	ESB	Counseling - Severance/Retirement	\$0.00	\$1,950.00
21220 215.00 000	ESB	Counseling - Trf Before 7/95	\$0.00	\$5,482.49
21220 216.00 000	ESB	Counseling - Trf After 7/95	\$0.00	\$12,400.68
21220 220.00 000	ESB	Counseling - Group Insurance	\$0.00	\$30,692.75
21220 225.00 000	ESB	Counseling - W/C Insurance	\$0.00	\$941.57
21220 311.00 000	ESB	Guidance Services - Consulting	\$15,000.00	\$0.00
21220 611.00 101	HS	High School Guidance Service Supplies	\$1,500.00	\$1,500.00

General Fund Spending Plan

Account Number	Location	Description	2007	2008
21220 611.00 201	MSC	Middle School Central Guidance Supplies	\$1,000.00	\$1,000.00
21220 611.00 202	MSN	Middle School North Guidance Supplies	\$1,000.00	\$1,000.00
Summary for Program 21220			\$1,043,742.48	\$379,951.01

21230 Guidance - Appraisal

21230 110.00 000	ESB	Guidance Services - Certified Salaries	\$0.00	\$598,422.59
21230 120.00 000	ESB	Guidance Services - Support Salaries	\$0.00	\$136,351.40
21230 211.00 000	ESB	Guidance Services - Support Fica	\$0.00	\$8,884.75
21230 212.00 000	ESB	Guidance Services - Certified Fica	\$0.00	\$42,298.26
21230 213.00 000	ESB	Guidance Services - Severance/Retirement	\$0.00	\$1,377.51
21230 214.00 000	ESB	Guidance Services - Perf	\$0.00	\$7,643.34
21230 215.00 000	ESB	Guidance Services - Trf Before 7/95	\$0.00	\$10,361.62
21230 216.00 000	ESB	Guidance Services - Trf After 7/95	\$0.00	\$25,936.10
21230 220.00 000	ESB	Guidance Services - Group Insurance	\$0.00	\$73,235.37
21230 225.00 000	ESB	Guidance Services - W/C Insurance	\$0.00	\$2,277.80
21230 317.00 000	ESB	Guidance Appraisal Service Scoring	\$10,000.00	\$15,000.00
21230 611.00 000	ESB	Guidance Appraisal Supplies	\$10,000.00	\$10,000.00
Summary for Program 21230			\$20,000.00	\$931,788.74

21340 Nurse Services

21340 120.00 000	ESB	Nurse Services - Support Salaries	\$208,042.25	\$209,266.62
21340 211.00 000	ESB	Nurse Services - Support Fica	\$0.00	\$13,980.83
21340 214.00 000	ESB	Nurse Services - Perf	\$0.00	\$13,079.16
21340 220.00 000	ESB	Nurse Services - Group Insurance	\$0.00	\$33,345.83
21340 225.00 000	ESB	Nurse Services - W/C Insurance	\$0.00	\$648.73
21340 580.00 000	ESB	Nurses Travel	\$750.00	\$800.00
21340 611.00 000	ESB	Nurses Supplies	\$15,000.00	\$1,500.00
Summary for Program 21340			\$223,792.25	\$272,621.16

22110 Instruction - Administration

22110 110.00 000	ESB	Curriculum Coordinator Salary - Certified	\$84,909.00	\$84,909.00
22110 120.00 000	ESB	Curriculum Coordinator Salary - Non-Certified	\$33,988.08	\$46,031.00
22110 135.00 000	ESB	Curriculum - Staff Development - Certified Subs	\$10,000.00	\$11,000.00
22110 135.01 000	ESB	Prof. Development Certified Summer Stipends	\$67,600.00	\$15,000.00
22110 136.00 000	ESB	Staff Development Substitutes - Support	\$122,200.00	\$39,000.00

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Account Number	Location	Description	2007	2008
22110 136.01 000	ESB	Professional Development Support Stipends	\$0.00	\$1,000.00
22110 211.00 000	ESB	Off. Of Curr Dir*Support Fica	\$0.00	\$6,581.37
22110 212.00 000	ESB	Off. Of Curr Dir*Cert. Fica	\$0.00	\$8,354.49
22110 213.00 000	ESB	Off. Of Curr Dir*Severance/Retirement	\$0.00	\$1,273.64
22110 214.00 000	ESB	Off. Of Curr Dir*Perf	\$0.00	\$2,876.94
22110 216.00 000	ESB	Off. Of Curr Dir*Trf Aft. 7/95	\$0.00	\$10,240.67
22110 220.00 000	ESB	Off. Of Curr Dir*Group Insurance	\$0.00	\$17,320.23
22110 225.00 000	ESB	Off. Of Curr Dir*W/C Insurance	\$0.00	\$610.51
22110 580.00 000	ESB	Curriculum Coordinator Travel	\$11,000.00	\$11,000.00
22110 611.00 000	ESB	Curriculum Coordinator Supplies	\$5,000.00	\$5,000.00
22110 650.00 000	ESB	Curriculum Coordinator Periodicals	\$500.00	\$500.00
22110 660.00 000	ESB	Curriculum Coordinator Materials	\$500.00	\$500.00
22110 810.00 000	ESB	Curriculum Coordinator Dues and Fees	\$200.00	\$200.00
22110 870.00 000	ESB	PL 221 Grant Control Account	\$0.00	\$60,000.00
Summary for Program 22110			\$335,897.08	\$321,397.85

22220 School Library

22220 110.00 000	ESB	School Library - Certified Salaries	\$399,297.43	\$332,719.09
22220 120.00 000	ESB	School Library - Support Salaries	\$164,008.83	\$165,982.35
22220 211.00 000	ESB	School Library - Support Fica	\$0.00	\$9,100.88
22220 212.00 000	ESB	School Library - Certified Fica	\$0.00	\$21,761.70
22220 214.00 000	ESB	School Library - Perf	\$0.00	\$9,444.76
22220 215.00 000	ESB	School Library - Trf Before 7/95	\$0.00	\$9,981.57
22220 220.00 000	ESB	School Library - Group Insurance	\$0.00	\$142,715.24
22220 225.00 000	ESB	School Library - W/C Insurance	\$0.00	\$1,545.97
22220 580.00 000	ESB	Media / Library Travel	\$500.00	\$500.00
22220 611.00 101	HS	Media Center Supplies - High School	\$1,700.00	\$1,700.00
22220 611.00 201	MSC	Media Center Supplies - Middle School Central	\$1,500.00	\$1,500.00
22220 611.00 202	MSN	Media Center Supplies - Middle School North	\$1,500.00	\$1,500.00
22220 611.00 310	CGES	Media Center Supplies - Center Grove	\$1,000.00	\$1,000.00
22220 611.00 325	MGES	Media Center Supplies - Maple Grove	\$1,000.00	\$1,000.00
22220 611.00 330	NGES	Media Center Supplies - North Grove	\$1,000.00	\$1,000.00
22220 611.00 335	PGES	Media Center Supplies - Pleasant Grove	\$1,000.00	\$1,000.00
22220 611.00 345	SGES	Media Center Supplies - Sugar Grove	\$1,000.00	\$1,000.00

General Fund Spending Plan

Account Number	Location	Description	2007	2008
22220 611.00 355	WGES	Media Center Supplies - West Grove	\$1,000.00	\$1,000.00
22220 640.00 101	HS	Library Books - High School	\$20,000.00	\$20,000.00
22220 640.00 201	MSC	Library Books - Middle School Central	\$7,500.00	\$7,500.00
22220 640.00 202	MSN	Library Books - Middle School North	\$7,500.00	\$7,500.00
22220 640.00 310	CGES	Library Books - Center Grove	\$5,000.00	\$5,000.00
22220 640.00 325	MGES	Library Books - Maple Grove	\$5,000.00	\$5,000.00
22220 640.00 330	NGES	Library Books - North Grove	\$5,000.00	\$5,000.00
22220 640.00 335	PGES	Library Books - Pleasant Grove	\$5,000.00	\$5,000.00
22220 640.00 345	SGES	Library Books - Sugar Grove	\$5,000.00	\$5,000.00
22220 640.00 355	WGES	Library Books - West Grove	\$5,000.00	\$5,000.00
22220 650.00 101	HS	Periodicals - High School	\$1,700.00	\$1,700.00
22220 650.00 201	MSC	Periodicals - Middle School Central	\$1,700.00	\$1,700.00
22220 650.00 202	MSN	Periodicals - Middle School North	\$1,700.00	\$1,700.00
22220 650.00 310	CGES	Periodicals - Center Grove	\$800.00	\$800.00
22220 650.00 325	MGES	Periodicals - Maple Grove	\$800.00	\$800.00
22220 650.00 330	NGES	Periodicals - North Grove	\$800.00	\$800.00
22220 650.00 335	PGES	Periodicals - Pleasant Grove	\$800.00	\$800.00
22220 650.00 345	SGES	Periodicals - Sugar Grove	\$800.00	\$800.00
22220 650.00 355	WGES	Periodicals - West Grove	\$800.00	\$800.00

Summary for Program 22220 **\$649,406.27** **\$779,351.56**

22230 Audiovisual

22230 110.00 000	ESB	AV - Certified Salaries	\$0.00	\$65,934.75
22230 212.00 000	ESB	AV - Certified Fica	\$0.00	\$4,251.88
22230 215.00 000	ESB	AV - Trf Before 7/95	\$0.00	\$1,978.04
22230 220.00 000	ESB	AV - Group Insurance	\$0.00	\$10,858.58
22230 225.00 000	ESB	AV - W/C Insurance	\$0.00	\$204.40
22230 611.00 000	ESB	AV Supplies - Corporation	\$10,000.00	\$12,000.00
22230 611.00 101	HS	AV Supplies - High School	\$5,000.00	\$5,000.00

Summary for Program 22230 **\$15,000.00** **\$100,227.64**

22310 Technology - Administration

22310 110.00 000	ESB	Technology Instruction*Certified Salaries	\$0.00	\$50,201.80
22310 212.00 000	ESB	Technology Instruction*Certified Fica	\$0.00	\$3,840.44
22310 213.00 000	ESB	Technology Instruction*Severance/Retirement	\$0.00	\$325.00

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Account Number	Location	Description	2007	2008
22310 215.00 000	ESB	Technology Instruction*Trf Before 7/95	\$0.00	\$1,506.05
22310 220.00 000	ESB	Technology Instruction*Group Insurance	\$0.00	\$626.40
22310 225.00 000	ESB	Technology Instruction*W/C Insurance	\$0.00	\$155.63
Summary for Program 22310			\$0.00	\$56,655.32
23110 School Board				
23110 115.00 000	ESB	Board of Education - Salaries	\$16,000.00	\$16,000.00
23110 211.00 000	ESB	Board of Education - Support Fica	\$0.00	\$1,224.00
23110 650.00 000	ESB	Board of Education - Periodicals	\$0.00	\$500.00
23110 810.00 000	ESB	Board of Education - Fees and Dues	\$35,000.00	\$37,000.00
Summary for Program 23110			\$51,000.00	\$54,724.00
23150 Legal Services				
23150 318.00 000	ESB	Legal Services	\$35,000.00	\$45,000.00
Summary for Program 23150			\$35,000.00	\$45,000.00
23160 Promotion Expenses				
23160 875.00 000	ESB	Promotion of School	\$7,000.00	\$7,200.00
Summary for Program 23160			\$7,000.00	\$7,200.00
23210 Office of Superintendent				
23210 110.00 000	ESB	Office of Supt.*Certified Salaries	\$329,731.30	\$371,978.00
23210 120.00 000	ESB	Office of Supt.*Support Salaries	\$75,991.72	\$87,340.80
23210 211.00 000	ESB	Office of Supt.*Support Fica	\$0.00	\$6,501.11
23210 212.00 000	ESB	Office of Supt.*Certified Fica	\$0.00	\$28,177.10
23210 213.00 000	ESB	Office of Supt.*Severance/Retirement	\$0.00	\$35,579.67
23210 214.00 000	ESB	Office of Supt.*Perf	\$0.00	\$5,458.80
23210 215.00 000	ESB	Off. Of Supt.*Trf Before 7/95	\$0.00	\$11,159.34
23210 220.00 000	ESB	Off. Of Supt.*Group Insurance	\$0.00	\$45,818.59
23210 225.00 000	ESB	Off. Of Supt.*W/C Insurance	\$0.00	\$1,423.89
23210 314.00 000	ESB	Exec. Administration - Staff Services	\$81,000.00	\$17,000.00
23210 319.00 000	ESB	Exec. Administration - Other Purchased Services	\$5,000.00	\$12,000.00
23210 580.00 000	ESB	Exec. Administration - Travel	\$10,000.00	\$10,000.00
23210 611.00 000	ESB	Exec. Administration - Supplies	\$22,500.00	\$30,000.00
23210 613.00 000	ESB	Exec. Administration - Gasoline & Lubricants	\$0.00	\$4,000.00

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Account Number	Location	Description	2007	2008
23210 650.00 000	ESB	Exec. Administration - Periodicals	\$1,000.00	\$1,000.00
23210 810.00 000	ESB	Supt. Administration - Dues and Fees	\$0.00	\$1,000.00
Summary for Program 23210			\$525,223.02	\$668,437.30
23220 Community Relations				
23220 319.00 000	ESB	Community Relations - Technical Services	\$27,000.00	\$27,000.00
23220 532.00 000	ESB	Community Relations - Postage	\$0.00	\$5,000.00
23220 540.00 000	ESB	Community Relations - Advertising	\$1,500.00	\$1,500.00
23220 611.00 000	ESB	Community Relations - Supplies	\$4,000.00	\$4,000.00
Summary for Program 23220			\$32,500.00	\$37,500.00
24100 Office of the Principal				
24100 110.00 000	ESB	Office of Principal - Certified Salaries	\$1,371,740.48	\$1,437,017.54
24100 120.00 000	ESB	Office of Principal - Support Salaries	\$774,827.27	\$760,038.05
24100 211.00 000	ESB	Office of Principal - Support Fica	\$0.00	\$53,912.90
24100 212.00 000	ESB	Office of Principal - Certified Fica	\$0.00	\$101,938.34
24100 213.00 000	ESB	Office of Principal - Severance/Retirement	\$0.00	\$22,192.13
24100 214.00 000	ESB	Office of Principal - Perf	\$0.00	\$43,752.85
24100 215.00 000	ESB	Office of Principal - Trf Before 7/95	\$0.00	\$12,595.89
24100 216.00 000	ESB	Office of Principal - Trf After 7/95	\$0.00	\$104,258.34
24100 220.00 000	ESB	Office of Principal - Group Insurance	\$0.00	\$394,070.75
24100 225.00 000	ESB	Office of Principal - W/C Insurance	\$0.00	\$6,810.87
24100 580.00 101	HS	Office of Principal Travel - High School	\$2,000.00	\$2,000.00
24100 580.00 201	MSC	Office of Principal Travel - Middle School Centr	\$1,000.00	\$1,000.00
24100 580.00 202	MSN	Office of Principal Travel - Middle School North	\$1,000.00	\$1,000.00
24100 580.00 310	CGES	Office of Principal Travel - Center Grove	\$1,000.00	\$1,000.00
24100 580.00 325	MGES	Office of Principal Travel - Maple Grove	\$1,000.00	\$1,000.00
24100 580.00 330	NGES	Office of Principal Travel - North Grove	\$1,000.00	\$1,000.00
24100 580.00 335	PGES	Office of Principal Travel - Pleasant Grove	\$1,000.00	\$1,000.00
24100 580.00 345	SGES	Office of Principal Travel - Sugar Grove	\$1,000.00	\$1,000.00
24100 580.00 355	WGES	Office of Principal Travel - West Grove	\$1,000.00	\$1,000.00
Summary for Program 24100			\$2,156,567.75	\$2,946,587.66
25110 Office of Bus. Mgr.				
25110 120.00 000	ESB	Off. Of Bus. Mgr.*Support Salaries	\$107,415.00	\$269,622.10

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Account Number	Location	Description	2007	2008
25110 120.00 000	ESB	Office of Business Manager Salaries - Non-Cert.	\$99,584.86	\$0.00
25110 211.00 000	ESB	Off. Of Bus. Mgr.*Support Fica	\$0.00	\$19,214.94
25110 214.00 000	ESB	Off. Of Bus Mgr.* Perf	\$0.00	\$19,816.08
25110 220.00 000	ESB	Off. Of Bus. Mgr.*Group Insurance	\$0.00	\$63,687.99
25110 225.00 000	ESB	Off. Of Bus. Mgr.*W/C Insurance	\$0.00	\$835.83
25110 314.00 000	ESB	Office of Business Manager Consult. Services	\$0.00	\$5,000.00
25110 525.00 000	ESB	Official Bonds	\$1,000.00	\$1,000.00
25110 540.00 000	ESB	Office of Business Manager Legal Ads.	\$6,000.00	\$7,000.00
25110 580.00 000	ESB	Office of Business Manager Travel	\$0.00	\$1,000.00
25110 611.00 000	ESB	Office of Business Manager Supplies	\$4,000.00	\$4,000.00
25110 650.00 000	ESB	Office of Business Manager Periodicals	\$0.00	\$500.00
Summary for Program 25110			\$217,999.86	\$391,676.94
25220 Purchasing				
25220 532.00 000	ESB	Central Stores - Postage	\$3,500.00	\$3,500.00
25220 611.00 000	ESB	Central Stores - Corporation Purchasing	\$10,000.00	\$25,000.00
Summary for Program 25220			\$13,500.00	\$28,500.00
25710 Office of Human Res.				
25710 110.00 000	ESB	Off of HR Director*Certified Salaries	\$105,489.00	\$105,489.80
25710 120.00 000	ESB	Off of HR Director*Support Salaries	\$139,926.77	\$66,653.90
25710 211.00 000	ESB	Off of HR Director*Support Fica	\$0.00	\$5,099.02
25710 212.00 000	ESB	Off of HR Director*Certified Fica	\$0.00	\$8,069.97
25710 213.00 000	ESB	Off of HR Director*Serverance/Retirement	\$0.00	\$1,582.35
25710 214.00 000	ESB	Off of HR Director*Perf	\$0.00	\$4,165.87
25710 215.00 000	ESB	Off of HR Director*Trf Before 7/95	\$0.00	\$3,164.69
25710 220.00 000	ESB	Off of HR Director*Group Insurance	\$0.00	\$17,512.65
25710 225.00 000	ESB	Off of HR Director*W/C Insurance	\$0.00	\$533.65
25710 314.00 000	ESB	Human Resources - Consultant	\$16,000.00	\$20,000.00
25710 319.00 000	ESB	Employee Examinations/Testing	\$8,000.00	\$8,000.00
25710 540.00 000	ESB	Human Resources - Advertising	\$500.00	\$2,500.00
25710 580.00 000	ESB	Human Resources - Travel	\$250.00	\$1,000.00
25710 611.00 000	ESB	Human Resources - Supplies	\$2,000.00	\$2,000.00
25710 650.00 000	ESB	Human Resources - Periodicals/Subscriptions	\$500.00	\$500.00
25710 810.00 000	ESB	Human Resources - Dues and Fees	\$350.00	\$500.00

General Fund Spending Plan

Account Number	Location	Description	2007	2008
Summary for Program 25710			\$273,015.77	\$246,771.90
25810 Technology - Administration				
25810 120.00 000	ESB	Technology Admin.*Support Salaries	\$0.00	\$50,000.60
25810 211.00 000	ESB	Technology Admin.*Support Fica	\$0.00	\$3,825.05
25810 214.00 000	ESB	Technology Admin.*Support Perf	\$0.00	\$4,625.06
25810 220.00 000	ESB	Technology Admin.*Group Insurance	\$0.00	\$3,778.99
25810 225.00 000	ESB	Technology Admin.*W/C Insurance	\$0.00	\$155.00
25810 580.00 000	ESB	Computer Instruction Travel	\$500.00	\$1,000.00
25810 611.00 000	ESB	Computer Instruction Supplies	\$1,000.00	\$2,000.00
Summary for Program 25810			\$1,500.00	\$65,384.70
26100 Oper. And Maintenance				
26100 120.00 000	ESB	Off of Maint Dir*Support Salaries	\$128,530.74	\$142,459.60
26100 211.00 000	ESB	Off of Maint Dir*Support Fica	\$0.00	\$10,291.76
26100 214.00 000	ESB	Off of Maint Dir.*Support Perf	\$0.00	\$8,903.73
26100 220.00 000	ESB	Off of Maint Dir*Group Insurance	\$0.00	\$31,506.09
26100 225.00 000	ESB	Off of Maint Dir*W/C Insurance	\$0.00	\$441.62
26100 580.00 000	ESB	Energy Education Travel	\$1,000.00	\$0.00
26100 580.00 501	Maint	Office of Maintenance Director Travel	\$400.00	\$1,000.00
26100 611.00 501	Maint	Office of Maintenance Director Supplies	\$1,000.00	\$1,000.00
Summary for Program 26100			\$130,930.74	\$195,602.80
26200 Maintenance of Buildings				
26200 120.00 000	ESB	Maint of Bldgs - Support Salaries	\$2,109,528.17	\$2,124,747.40
26200 135.01 000	ESB	Building Rental Supervision - Certified Stipends	\$1,000.00	\$1,000.00
26200 136.00 000	ESB	Operation and Maintenance - Support Substitute	\$110,000.00	\$80,000.00
26200 136.01 000	ESB	Building Rental Supervision - Support Stipend	\$10,000.00	\$10,000.00
26200 140.00 000	ESB	Operation and Maintenance - Overtime	\$50,000.00	\$75,000.00
26200 211.00 000	ESB	Maint of Bldgs - Support Fica	\$0.00	\$163,108.96
26200 212.00 000	ESB	Maint of Bldgs - Certified Fica	\$0.00	\$76.50
26200 214.00 000	ESB	Maint of Bldgs - Perf	\$0.00	\$132,796.71
26200 216.00 000	ESB	Maint of Bldgs - Trf After 7/95	\$0.00	\$102.50
26200 220.00 000	ESB	Maint of Bldgs - Group Insurance	\$0.00	\$263,026.72
26200 225.00 000	ESB	Maint of Bldgsl - W/C Insurance	\$0.00	\$76,052.81

General Fund Spending Plan

Account Number	Location	Description	2007	2008
26200 230.00 000	ESB	Maint of Bldgsl - Unemployment Compensation	\$0.00	\$20,000.00
26200 319.00 501	Maint	Operation and Maintenance - Technical Services	\$0.00	\$1,000.00
26200 411.00 000	ESB	Operation and Maintenance - Water/Sewage	\$190,227.40	\$160,000.00
26200 412.00 000	ESB	Operation and Maintenance - Trash Removal	\$39,000.10	\$40,000.00
26200 440.00 501	Maint	Rental of Uniforms	\$14,000.00	\$16,000.00
26200 531.00 000	ESB	Operation and Maintenance - Telephone	\$92,000.00	\$80,000.00
26200 531.01 000	ESB	Operation and Maintenance - Telephone Wireles	\$26,999.60	\$28,000.00
26200 580.00 501	Maint	Operation and Maintenance - Travel	\$1,000.00	\$3,000.00
26200 611.00 000	ESB	Operation and Maintenance - Maint. Supplies	\$200,000.00	\$210,000.00
26200 621.00 000	ESB	Operation and Maintenance - Gas Heat	\$285,500.00	\$360,000.00
26200 625.00 000	ESB	Operation and Maintenance -Electric/Other	\$10,000.33	\$10,000.00
26200 626.00 000	ESB	Operation and Maintenance - Gas/Other	\$232,596.19	\$200,000.00
Summary for Program 26200			\$3,371,851.79	\$4,053,911.61

26300 Maintenance of Grounds

26300 120.00 000	ESB	Maintenance of Grounds - Support Salaries	\$242,873.60	\$214,137.00
26300 136.01 000	ESB	Maint. Of Grounds - Temporary Non Certified	\$58,537.02	\$41,600.00
26300 211.00 000	ESB	Maintenance of Grounds - Support Fica	\$0.00	\$18,268.64
26300 214.00 000	ESB	Maintenance of Grounds - Perf	\$0.00	\$13,383.56
26300 220.00 000	ESB	Maintenance of Grounds - Group Insurance	\$0.00	\$33,035.78
26300 225.00 000	ESB	Maintenance of Grounds - W/C Insurance	\$0.00	\$8,490.47
26300 319.00 501	Maint	Maintenance of Grounds - Technical Services	\$0.00	\$1,000.00
26300 611.00 501	Maint	Maintenance of Grounds Supplies	\$18,000.00	\$40,000.00
Summary for Program 26300			\$319,410.62	\$369,915.45

26400 Maintenance of Equipment

26400 611.00 501	Maint	Maintenance of Equipment Supplies	\$2,000.00	\$2,000.00
26400 612.00 501	Maint	Maintenance of Equipment - Tires and Repairs	\$2,000.00	\$2,000.00
Summary for Program 26400			\$4,000.00	\$4,000.00

26500 Maintenance of Vehicles

26500 430.00 501	Maint	Maintenance of Vehicles - Contracted Repairs	\$1,000.00	\$2,000.00
26500 611.00 501	Maint	Maintenance of Vehicles - Supplies	\$6,300.00	\$7,000.00
26500 612.00 501	Maint	Maintenance of Vehicles - Tires and Repairs	\$1,500.00	\$1,500.00

General Fund Spending Plan

Account Number	Location	Description	2007	2008
Summary for Program 26500			\$8,800.00	\$10,500.00
26600 Security Services				
26600 120.00 000	ESB	Security Services*Support Salaries	\$153,177.74	\$149,284.20
26600 136.00 000	ESB	Security Services Salaries - Substitutes	\$14,000.00	\$2,000.00
26600 136.01 000	ESB	Security Services Salaries - Traffic - Support	\$0.00	\$12,000.00
26600 136.05 000	ESB	Sec. Serv. - ECA Events - Support Stipends	\$8,000.00	\$8,000.00
26600 211.00 000	ESB	Security Services*Support Fica	\$0.00	\$11,997.36
26600 214.00 000	ESB	Security Services*Perf	\$0.00	\$9,330.26
26600 220.00 000	ESB	Security Services*Group Insurance	\$0.00	\$28,598.50
26600 225.00 000	ESB	Security Services*W/C Insurance	\$0.00	\$5,686.64
26600 319.00 000	ESB	Security Services - Technical Services	\$20,750.00	\$0.00
26600 440.00 000	ESB	Security Services - Vehicle Rental	\$6,000.00	\$7,000.00
26600 580.00 000	ESB	Security Services - Travel	\$2,500.00	\$2,500.00
26600 611.00 000	ESB	Security Services - Supplies	\$500.00	\$500.00
Summary for Program 26600			\$204,927.74	\$236,896.96
26700 Insurance				
26700 520.00 000	ESB	Insurance - Property, Liability, and Vehicle	\$234,957.00	\$242,471.00
Summary for Program 26700			\$234,957.00	\$242,471.00
26800 Other - Operations				
26800 120.00 000	ESB	Energy Savings Manager - Support Salary	\$20,230.00	\$20,300.00
26800 211.00 000	ESB	Energy Savings Manager - Support Fica	\$0.00	\$1,552.95
26800 225.00 000	ESB	Energy Savings Manager - Support Fica	\$0.00	\$62.93
Summary for Program 26800			\$20,230.00	\$21,915.88
33200 Community Recreation				
33200 135.01 000	ESB	Summer Recreation Programs - Certified	\$40,000.00	\$45,000.00
33200 136.01 000	ESB	Summer Recreation Programs - Non Certified	\$45,000.00	\$48,000.00
33200 211.00 000	ESB	Summer Recreation Programs - Support Fica	\$0.00	\$3,672.00
33200 212.00 000	ESB	Summer Recreation Programs - Certified Fica	\$0.00	\$3,442.50
33200 216.00 000	ESB	Summer Recreation Programs - Trf Aft 7-95	\$0.00	\$4,612.50
33200 225.00 000	ESB	Summer Recreation Programs - W/C Insurance	\$0.00	\$288.30

General Fund Spending Plan

Account Number	Location	Description	2007	2008
Summary for Program 33200			\$85,000.00	\$105,015.30
33400 Athletic Coaches				
33400 135.01 000	ESB	Athletic Coach Salaries - Certified	\$341,697.81	\$350,000.00
33400 135.05 000	ESB	Athletic Events - Certified Stipends	\$17,000.00	\$18,000.00
33400 136.01 000	ESB	Athletic Coach Salaries - Non-Certified	\$178,733.56	\$180,000.00
33400 136.05 000	ESB	Athletic Events - Support Stipends	\$9,000.00	\$10,000.00
33400 211.00 000	ESB	Athletic Coaches - Support Fica	\$0.00	\$14,535.00
33400 212.00 000	ESB	Athletic Coaches - Certified Fica	\$0.00	\$28,152.00
33400 216.00 000	ESB	Athletic Coaches - Trf Aft 7-95	\$0.00	\$37,720.00
33400 225.00 000	ESB	Athletic Coaches - W/C Insurance	\$0.00	\$1,729.80
33400 319.00 000	ESB	Athletic Training Services	\$9,000.00	\$9,000.00
Summary for Program 33400			\$555,431.37	\$649,136.80
33990 Other Comm. Services				
33990 135.01 000	ESB	Extracurricular Stipends - Certified	\$165,329.00	\$210,000.00
33990 135.05 000	ESB	Non-Athletic Events - Certified Stipends	\$2,500.00	\$3,000.00
33990 136.01 000	ESB	Extracurricular Stipends - Non-Certified	\$31,491.21	\$25,000.00
33990 136.05 000	ESB	Non-Athletic Events - Support Stipends	\$4,000.00	\$5,000.00
33990 211.00 000	ESB	Athletic Coaches - Support Fica	\$0.00	\$2,295.00
33990 212.00 000	ESB	Athletic Coaches - Certified Fica	\$0.00	\$16,294.50
33990 216.00 000	ESB	Athletic Coaches - Trf Aft 7-95	\$0.00	\$21,832.50
33990 225.00 000	ESB	Athletic Coaches - W/C Insurance	\$0.00	\$753.30
Summary for Program 33990			\$203,320.21	\$284,175.30
99999 Accounts No Longer Used				
99999 120.00 000	ESB	Severance/Retirement support - old account (264	\$10,000.00	\$0.00
99999 211.00 000	ESB	FICA Support - old account	\$476,111.00	\$0.00
99999 212.00 000	ESB	FICA Certified - old account	\$1,715,191.00	\$0.00
99999 213.00 000	ESB	403b Contributions Administrators - old accoun	\$32,989.00	\$0.00
99999 213.00 000	ESB	403b Contributions Cert staff match - old accoun	\$150,000.00	\$0.00
99999 214.00 000	ESB	PERF - old account	\$252,946.00	\$0.00
99999 215.00 000	ESB	TRF - before 7/95 - old account	\$399,477.00	\$0.00
99999 216.00 000	ESB	TRF - after 7/95 - old account	\$984,348.00	\$0.00
99999 220.00 000	ESB	Group Insurance - old account	\$3,506,756.00	\$0.00

General Fund Spending Plan

Account Number	Location	Description	2007	2008
99999 220.00 000	ESB	Group Insurance Medical Reimb. - old account	\$1,300.00	\$0.00
99999 225.00 000	ESB	Workmens Compensation - old account	\$163,359.00	\$0.00
99999 230.00 000	ESB	Unemployment compensation - old account	\$10,000.00	\$0.00
99999 314.00 000	ESB	Sec. Serv. Staff Services - old account (25460.00	\$4,000.00	\$0.00
99999 332.01 000	ESB	Computer Inst. Travel Staff Devlp. - old acct (26	\$1,500.00	\$0.00
99999 390.00 000	ESB	Maint. Of Grounds - Purch. Serv. - old acct (254	\$1,000.00	\$0.00
Summary for Program 99999			\$7,708,977.00	\$0.00
General Fund Total			\$41,003,310	\$41,400,000

General Fund Summary by Program

Account Number	Location	Description	2007	2008
11050	Full Day KG		\$194,601.77	\$473,219.56
11100	Elementary Instruction		\$8,256,020.11	\$9,703,760.48
11200	Middle School Instruction		\$3,754,601.39	\$4,800,831.62
11300	High School Instruction		\$5,042,440.18	\$6,600,673.45
11355	Academic Honors		\$721,694.82	\$778,507.39
11450	F A C S Program		\$186,280.08	\$223,410.60
11610	Elem. Alternative Ed		\$0.00	\$20,100.18
11630	HS Alternative Education		\$0.00	\$162,661.19
12150	High Ability Programs		\$468,164.29	\$527,707.76
12220	Mental Disibilities		\$571,939.39	\$682,390.66
12350	Homebound Programs		\$13,350.00	\$17,731.50
12610	Learning Disability		\$2,155,966.57	\$2,639,832.80
14300	Summer School - HS		\$46,500.00	\$55,353.70
16100	Remediation Testing		\$44,770.86	\$0.00
16200	Remediation		\$38,000.00	\$131,502.32
17100	Transfer Tuition		\$20,000.00	\$30,000.00
17300	Area Vocational School		\$485,000.00	\$485,000.00
17500	Special Ed Coop		\$555,000.00	\$560,000.00
21220	Guidance - Counseling		\$1,043,742.48	\$379,951.01
21230	Guidance - Appraisal		\$20,000.00	\$931,788.74
21340	Nurse Services		\$223,792.25	\$272,621.16
22110	Instruction - Administration		\$335,897.08	\$321,397.85
22220	School Library		\$649,406.27	\$779,351.56
22230	Audiovisual		\$15,000.00	\$100,227.64
22310	Technology - Administration		\$0.00	\$56,655.32

Account Number	Location	Description	2007	2008
23110	School Board		\$51,000.00	\$54,724.00
23150	Legal Services		\$35,000.00	\$45,000.00
23160	Promotion Expenses		\$7,000.00	\$7,200.00
23210	Office of Superintendent		\$525,223.02	\$668,437.30
23220	Cummunity Relations		\$32,500.00	\$37,500.00
24100	Office of the Principal		\$2,156,567.75	\$2,946,587.66
25110	Office of Bus. Mgr.		\$217,999.86	\$391,676.94
25220	Purchasing		\$13,500.00	\$28,500.00
25710	Office of Human Res.		\$273,015.77	\$246,771.90
25810	Technology - Administration		\$1,500.00	\$65,384.70
26100	Oper. And Maintenance		\$130,930.74	\$195,602.80
26200	Maintenance of Buildings		\$3,371,851.79	\$4,053,911.61
26300	Maintenance of Grounds		\$319,410.62	\$369,915.45
26400	Maintenance of Equipment		\$4,000.00	\$4,000.00
26500	Maintenance of Vehicles		\$8,800.00	\$10,500.00
26600	Security Services		\$204,927.74	\$236,896.96
26700	Insurance		\$234,957.00	\$242,471.00
26800	Other - Operations		\$20,230.00	\$21,915.88
33200	Community Recreation		\$85,000.00	\$105,015.30
33400	Athletic Coaches		\$555,431.37	\$649,136.80
33990	Other Comm. Services		\$203,320.21	\$284,175.30
99999	Accounts No Longer Used		\$7,708,977.00	\$0.00
General Fund Total			\$41,003,310	\$41,400,000