

GENERAL FUND BUDGET

DILLON SCHOOL DISTRICT TWO

2008 - 2009

**DILLON SCHOOL DISTRICT TWO
2008 - 2009**

GENERAL FUND BUDGET HIGHLIGHTS

- 1 An overall budget increase of 6.3%, from \$ 18,735,674 in fiscal year 2007-2008 to \$ 19,923,911 for fiscal year 2008-2009.**
- 2 An estimated 6.2% increase in Property and Casualty Insurance.**
- 3 The classified employee salary schedules increased by 4.0% . Employees with less than twenty-two years experience will receive a step increase.**
- 4 A 3.85% increase in the Teacher Salary Schedule. Teachers with less than twenty-two years experience will also receive a step increase ranging from 1.04 to 2.29 percent.**
- 5 An increase in the Retirement contributions (employer share) from 12.56% to 12.81%.**
- 6 A 47.7% increase in the district's share of Workers Compensation premium, from \$ 64,384 in fiscal year 2007-2008 to \$ 95,104 for fiscal year 2008-2009.**
- 7 A 94.7% increase in Gasoline, from \$ 45,500 in fiscal year 2007-2008 to \$ 88,600 for fiscal year 2008-2009.**

**DILLON SCHOOL DISTRICT TWO
2008-2009
PROPOSED REVENUE BUDGET**

REVENUE FROM LOCAL SOURCES

CURRENT AND DELINQUENT TAXES	\$	2,933,387
OTHER TAXES		650,000
TEACHER INCENTIVE		302,000
INTEREST ON INVESTMENTS		100,000
PAYMENTS FROM OTHER GOV'T UNITS		25,000
PENALTIES AND INTEREST ON DELINQUENT TAXES		16,000
REFUND OF PRIOR YEAR'S EXPENDITURES		14,000
ADULT EDUCATION FROM PATRONS		3,500
RENTALS		1,000
TOTAL LOCAL SOURCES	\$	4,044,887

REVENUE FROM STATE SOURCES

EDUCATION FINANCE ACT	\$	9,335,396
FRINGE BENEFITS REIMBURSEMENT		2,880,618
REIMBURSEMENT FOR LOCAL PROPERTY TAX RELIEF		1,479,835
REIMBURSEMENT FOR LOCAL PROPERTY TAX RELIEF / TIER 3		884,150
RETIREE INSURANCE		434,672
HOMESTEAD EXEMPTION		248,400
BUS DRIVERS SALARY		167,181
MANUFACTURERS EXEMPTION TAX		75,000
MOTOR CARRIERS TAX		52,000
MERCHANTS INVENTORY TAX		50,000
TOTAL STATE SOURCES	\$	15,607,252

TOTAL REVENUE ALL SOURCES	\$	19,652,139
----------------------------------	-----------	-------------------

DILLON SCHOOL DISTRICT TWO
2008 - 2009
PROPOSED EXPENDITURE BUDGET

	<u>2008-2009</u>		<u>2007-2008</u>		<u>Difference</u>
100 INSTRUCTION					
111 KINDERGARTEN					
100 Salaries	\$ 671,796	\$	640,740	\$	31,056
200 Employee Benefits	226,372		221,685		4,687
400 Supplies	14,093		14,073		20
Total Kindergarten	\$ 912,261	\$	876,498	\$	35,763
112 PRIMARY PROGRAMS					
100 Salaries	\$ 1,124,619	\$	935,775	\$	188,844
200 Employee Benefits	321,166		263,270		57,896
300 Purchased Services	19,241		17,501		1,740
400 Supplies	37,566		37,150		416
Total Primary Programs	\$ 1,502,592	\$	1,253,696	\$	248,896
113 ELEMENTARY					
100 Salaries	\$ 2,648,907	\$	2,397,224	\$	251,683
200 Employee Benefits	792,721		709,678		83,043
300 Purchased Services	49,945		46,250		3,695
400 Supplies	50,822		51,164		(342)
600 Other Objects	500		500		-
Total Elementary	\$ 3,542,895	\$	3,204,816	\$	338,079
114 HIGH SCHOOL PROGRAMS					
100 Salaries	\$ 1,579,235	\$	1,527,431	\$	51,804
200 Employee Benefits	425,363		407,675		17,688
300 Purchased Services	186,610		179,649		6,961
400 Supplies	44,425		35,857		8,568
600 Other Objects	500		500		-
Total High School Programs	\$ 2,236,133	\$	2,151,112	\$	85,021

DILLON SCHOOL DISTRICT TWO
2008 - 2009
PROPOSED EXPENDITURE BUDGET

	<u>2008-2009</u>		<u>2007-2008</u>		<u>Difference</u>
115 VOCATIONAL PROGRAMS					
100 Salaries	\$ 87,814	\$	84,407	\$	3,407
200 Employee Benefits	28,492		26,908		1,584
300 Purchased Services	28,250		32,300		(4,050)
400 Supplies	2,979		2,864		115
Total Vocational Programs	\$ 147,535	\$	146,479	\$	1,056
121 EDUCABLE MENTALLY HANDICAPPED					
100 Salaries	\$ 481,779	\$	443,697	\$	38,082
200 Employee Benefits	146,629		144,243		2,386
400 Supplies	1,874		1,700		174
Total Educable Mentally Handicapped	\$ 630,282	\$	589,640	\$	40,642
122 TRAINABLE MENTALLY HANDICAPPED					
100 Salaries	\$ 250,512	\$	241,758	\$	8,754
200 Employee Benefits	89,551		88,468		1,083
300 Purchased Services	-		2,500		(2,500)
400 Supplies	1,037		1,106		(69)
Total Trainable Mentally Handicapped	\$ 341,100	\$	333,832	\$	7,268
123 ORTHOPEDICALLY HANDICAPPED					
300 Purchased Services	\$ -	\$	12,000	\$	(12,000)
Total Orthopedically Handicapped	\$ -	\$	12,000	\$	(12,000)
124 VISUALLY HANDICAPPED					
300 Purchased Services	\$ 24,000	\$	62,000	\$	(38,000)
Total Visually Handicapped	\$ 24,000	\$	62,000	\$	(38,000)
125 HEARING HANDICAPPED					
300 Purchased Services	\$ 66,000	\$	62,000	\$	4,000
Total Hearing Handicapped	\$ 66,000	\$	62,000	\$	4,000

DILLON SCHOOL DISTRICT TWO
2008 - 2009
PROPOSED EXPENDITURE BUDGET

	<u>2008-2009</u>		<u>2007-2008</u>		<u>Difference</u>
126 SPEECH HANDICAPPED					
100 Salaries	\$ 18,068	\$	41,334	\$	(23,266)
200 Employee Benefits	5,114		11,570		(6,456)
400 Supplies	1,312		1,580		(268)
Total Speech Handicapped	\$ 24,494	\$	54,484	\$	(29,990)
127 LEARNING DISABILITIES					
100 Salaries	\$ 127,597	\$	190,937	\$	(63,340)
200 Employee Benefits	42,787		58,545		(15,758)
400 Supplies	1,374		1,430		(56)
Total Learning Disabilities	\$ 171,758	\$	250,912	\$	(79,154)
128 EMOTIONALLY HANDICAPPED					
400 Supplies	\$ 531	\$	270	\$	261
Total Emotionally Handicapped	\$ 531	\$	270	\$	261
137 Preschool Hand. Self-Cont. 3 & 4					
400 Supplies	\$ 500	\$	270	\$	230
Total Preschool Hand. Self-Cont. 3 & 4	\$ 500	\$	270	\$	230
139 EARLY CHILDHOOD PROGRAMS					
400 Supplies	\$ -	\$	1,888	\$	(1,888)
Total Early Childhood Programs	\$ -	\$	1,888	\$	(1,888)
141 GIFTED AND TALENTED					
400 Supplies and Materials	\$ -	\$	570	\$	(570)
Total Gifted and Talented	\$ -	\$	570	\$	(570)

DILLON SCHOOL DISTRICT TWO
2008 - 2009
PROPOSED EXPENDITURE BUDGET

	<u>2008-2009</u>		<u>2007-2008</u>		<u>Difference</u>
143 ADVANCED PLACEMENT					
100 Salaries	\$ 13,656	\$	13,403	\$	253
200 Employee Benefits	3,407		3,273		134
Total Advanced Placement	\$ 17,063	\$	16,676	\$	387
145 HOMEBOUND					
100 Salaries	\$ 16,400	\$	21,400	\$	(5,000)
200 Employee Benefits	3,355		4,325		(970)
300 Purchased Services	2,000		4,000		(2,000)
Total Homebound	\$ 21,755	\$	29,725	\$	(7,970)
149 OTHER SPECIAL PROGRAMS					
100 Salaries	\$ 47,472	\$	45,822	\$	1,650
200 Employee Benefits	13,027		12,427		600
300 Purchased Services	1,500		1,500		-
400 Supplies	500		500		-
Total Other Special Programs	\$ 62,499	\$	60,249	\$	2,250
151 DISTRICTWIDE GENERAL					
200 Employee Benefits	\$ 22,776	\$	21,497	\$	1,279
600 Other Objects	297,721		281,000		16,721
Total Districtwide General	\$ 320,497	\$	302,497	\$	18,000
188 PARENTING/FAMILY LITERACY					
400 Supplies	\$ 1,740	\$	1,600	\$	140
Total Parenting/Family Literacy	\$ 1,740	\$	1,600	\$	140
TOTAL INSTRUCTION	\$ 10,023,635	\$	9,411,214	\$	612,421

DILLON SCHOOL DISTRICT TWO
2008 - 2009
PROPOSED EXPENDITURE BUDGET

	<u>2008-2009</u>		<u>2007-2008</u>		<u>Difference</u>
200 SUPPORTING SERVICES					
212 GUIDANCE					
100 Salaries	\$ 473,476	\$	526,360	\$	(52,884)
200 Employee Benefits	134,237		155,392		(21,155)
300 Purchased Services	4,800		3,475		1,325
400 Supplies	7,850		7,800		50
Total Guidance	\$ 620,363	\$	693,027	\$	(72,664)
213 HEALTH					
100 Salaries	\$ 98,054	\$	177,224	\$	(79,170)
200 Employee Benefits	29,342		53,467		(24,125)
300 Purchased Services	3,753		3,103		650
400 Supplies	6,584		6,833		(249)
600 Other Objects	100		100		-
Total Health	\$ 137,833	\$	240,727	\$	(102,894)
221 IMPROVEMENT OF INSTRUCTION					
100 Salaries	\$ 373,573	\$	247,863	\$	125,710
200 Employee Benefits	102,055		62,401		39,654
300 Purchased Services	47,070		45,970		1,100
400 Supplies	4,133		5,200		(1,067)
600 Other Objects	400		400		-
Total Improvement of Instruction	\$ 527,231	\$	361,834	\$	165,397
222 EDUCATIONAL MEDIA					
100 Salaries	\$ 421,476	\$	397,122	\$	24,354
200 Employee Benefits	132,965		128,601		4,364
300 Purchased Services	9,762		13,105		(3,343)
400 Supplies	38,725		41,114		(2,389)
Total Educational Media	\$ 602,928	\$	579,942	\$	22,986

DILLON SCHOOL DISTRICT TWO
2008 - 2009
PROPOSED EXPENDITURE BUDGET

	<u>2008-2009</u>		<u>2007-2008</u>		<u>Difference</u>
223 SUPV. OF SPECIAL PROJECTS					
100 Salaries	\$ 40,633	\$	38,669	\$	1,964
200 Employee Benefits	23,143		17,987		5,156
300 Purchased Services	4,138		4,138		-
400 Supplies	3,047		400		2,647
600 Other Objects	913		-		913
Total Supv. Of Special Projects	\$ 71,874	\$	61,194	\$	10,680
224 IMPROV. OF INSTR. IN-SERVICE TRG.					
300 Purchased Services	\$ 15,600	\$	12,850	\$	2,750
400 Supplies	7,600		6,135		1,465
600 Other Objects	500		500		-
Total Improv. Of Instruction In-Service Trg.	\$ 23,700	\$	19,485	\$	4,215
231 BOARD OF EDUCATION					
200 Employee Benefits	\$ 114,104	\$	83,000	\$	31,104
300 Purchased Services	208,680		198,499	\$	10,181
400 Supplies	5,350		3,250		2,100
600 Other Objects	21,855		20,860		995
Total Board of Education	\$ 349,989	\$	305,609	\$	44,380
232 OFFICE OF THE SUPERINTENDENT					
100 Salaries	\$ 160,677	\$	153,939	\$	6,738
200 Employee Benefits	42,549		40,301		2,248
300 Purchased Services	2,475		2,300		175
400 Supplies	5,460		5,250		210
600 Other Objects	520		500		20
Total Office of the Superintendent	\$ 211,681	\$	202,290	\$	9,391
233 SCHOOL ADMINISTRATION					
100 Salaries	\$ 1,390,894	\$	1,304,438	\$	86,456
200 Employee Benefits	415,676		385,175		30,501
300 Purchased Services	22,550		26,060		(3,510)
400 Supplies	57,788		50,017		7,771
600 Other Objects	4,350		3,000		1,350
Total School Administration	\$ 1,891,258	\$	1,768,690	\$	122,568

DILLON SCHOOL DISTRICT TWO
2008 - 2009
PROPOSED EXPENDITURE BUDGET

	<u>2008-2009</u>		<u>2007-2008</u>		<u>Difference</u>
252 FISCAL SERVICES					
100 Salaries	\$ 245,614	\$	236,073	\$	9,541
200 Employee Benefits	74,218		70,483		3,735
300 Purchased Services	30,608		29,512		1,096
400 Supplies	15,840		19,052		(3,212)
500 Capital Outlay	15,500		19,700		(4,200)
600 Other Objects	700		700		-
Total Fiscal Services	\$ 382,480	\$	375,520	\$	6,960
254 OPERATION AND MAINTENANCE					
100 Salaries	\$ 1,012,675	\$	954,508	\$	58,167
200 Employee Benefits	366,264		336,330		29,934
300 Purchased Services	317,514		318,004		(490)
400 Supplies	1,021,362		954,932		66,430
500 Capital Outlay	34,627		35,677		(1,050)
600 Other Objects	255		255		-
Total Operation and Maintenance	\$ 2,752,697	\$	2,599,706	\$	152,991
255 PUPIL TRANSPORTATION					
100 Salaries	\$ 377,333	\$	340,206	\$	37,127
200 Employee Benefits	145,530		120,167		25,363
300 Purchased Services	13,195		12,050		1,145
400 Supplies	2,500		3,200		(700)
600 Other Objects	500		500		-
Total Pupil Transportation	\$ 539,058	\$	476,123	\$	62,935
256 FOOD SERVICES					
200 Employee Benefits	\$ 310,500	\$	281,600		28,900
Total Food Services	\$ 310,500	\$	281,600	\$	28,900
258 SCHOOL SECURITY					
300 Purchased Services	\$ 100,118	\$	95,600	\$	4,518
400 Supplies	2,350		3,154		(804)
Total School Security	\$ 102,468	\$	98,754	\$	3,714

DILLON SCHOOL DISTRICT TWO
2008 - 2009
PROPOSED EXPENDITURE BUDGET

	<u>2008-2009</u>		<u>2007-2008</u>		<u>Difference</u>
262 PLANNING, RESEARCH AND DEV.					
300 Purchased Services	\$ 1,500	\$	3,000	\$	(1,500)
400 Supplies	500		500		-
Total Planning, Research and Development	\$ 2,000	\$	3,500	\$	(1,500)
264 STAFF SERVICES					
100 Salaries	\$ 238,123	\$	224,059	\$	14,064
200 Employee Benefits	67,803		63,355		4,448
300 Purchased Services	16,800		13,500		3,300
400 Supplies	10,403		4,500		5,903
600 Other Objects	300		400		(100)
Total Staff Services	\$ 333,429	\$	305,814	\$	27,615
266 DATA PROCESSING SERVICES					
100 Salaries	\$ 329,048	\$	304,144	\$	24,904
200 Employee Benefits	101,128		93,490		7,638
300 Purchased Services	112,974		90,381		22,593
400 Supplies	86,200		95,075		(8,875)
600 Other Objects	460		350		110
Total Data Processing Services	\$ 629,810	\$	583,440	\$	46,370
271 PUPIL SERVICES ACTIVITIES					
100 Salaries	\$ 247,697	\$	232,568	\$	15,129
200 Employee Benefits	53,991		50,167		3,824
300 Purchased Services	57,372		53,800		3,572
400 Supplies	35,000		15,000		20,000
600 Other Objects	16,917		15,670		1,247
Total Pupil Services Activities	\$ 410,977	\$	367,205	\$	43,772
TOTAL SUPPORTING SERVICES	\$ 9,900,276	\$	9,324,460	\$	575,816
TOTAL INSTR. AND SUPPORTING SERVICES	\$ 19,923,911	\$	18,735,674	\$	1,188,237
TOTAL EXPENDITURES	\$ 19,923,911	\$	18,735,674	\$	1,188,237

DILLON SCHOOL DISTRICT TWO
2008 - 2009
PROPOSED EXPENDITURE BUDGET

	<u>2008-2009</u>		<u>2007-2008</u>		<u>Difference</u>
OTHER FINANCING SOURCES (USES)					
TRANSFER FROM SPECIAL REV. EIA FUND	\$ 380,772	\$	391,486	\$	(10,714)
TRANSFER FROM OTHER FUNDS IND. COST	191,000		185,000		6,000
TRANSFER TO SPECIAL REVENUE	(300,000)		(210,000)		(90,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 271,772	\$	366,486	\$	(94,714)
EXCESS OF REVENUE OVER (UNDER) EXP. AND OTHER FINANCES SOURCES (USES)	\$ -				
ENDING BALANCE	\$ -				