

OFFICE OF THE BUSINESS MANAGER  
Millburn Public Schools

INFORMATIONAL ITEM

July 6, 2009

To: Board of Education Members

From: Mary Taylor

Subject: Tentative Budget-Draft 2

Attached is the 2<sup>nd</sup> draft of the tentative budget for the 2010-2011 school year. This will be on the consent agenda for approval at the July 19<sup>th</sup> board meeting. Keep in mind that approval of any tentative budgets still allow us to change anything until we adopt the final budget this fall. These tentative budgets are intended to be just that—tentative as we get more information.

# TENTATIVE FINANCIAL BUDGET

## 2010-2011

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### EDUCATION FUND RECEIPTS

10-1111	CURRENT YEAR TAXES	3,156,107
10-1112	1ST YEAR PRIOR TAXES	3,284,928
10-1113	OTHER YR PRIOR TAXES	0
10-1121	CURRENT YR TORT TAXES	0
10-1122	1ST YEAR PRIOR TORT TAXES	0
10-1123	OTHER YEAR PRIOR TORT TAXES	0
10-1141	CURRENT YR SPEC ED TAXES	69,507
10-1142	1ST YEAR PRIOR SPEC ED TAX	72,329
10-1143	OTHER YR PRIOR SPEC ED TAX	0
10-1230	PERS. PROP. TAX RPLCMT	18,000
10-1311	STUDENT TUITION	27,000
10-1321	SUMMER SCHOOL TUITION	52,000
10-1510-1	INTEREST ON SWEEP ACCOUNT	800
10-1510-2	INTEREST ON CD	9,500
10-1510-3	INTEREST ON UNDIST TAXES	0
10-1611	STUDENT LUNCH PAYMENTS	275,000
10-1613	STUDENT ALACARTE \ MILK	15,000
10-1614	MILK FEES / KINDERGARTEN	0
10-1620	ADULT LUNCH PAYMENTS	11,000
10-1690	OTHER FOOD SERVICE	1,500
10-1720	UNIFORM FEES \ SPORTS FEES	64,000
10-1730	STUDENT RESALE	12,000
10-1790	OTHER PUPIL ACTIVITY REV.	1,000
10-1821	STUDENT FEES (TEXTBOOKS)	150,000
10-1920-1	DONATED FUNDS	2,000
10-1920-2	PTO CONTRIBUTIONS	0
10--1940	SERVICES PROVIDED / OTHER LEA'S	0
10--1950	REFUND PRIOR YEAR EXPENDITURE	1,500
10-1965-2	INTEREST TRANSFER-OBM	0
10-1965-3	INTEREST TRANSFER-B&I	15,000
10-1965-4	INTEREST TRANSFER-TRANS	0
10-1965-6	INTEREST TRANSFER- S&C	15,000
10-1965-7	INTEREST TRANSFER-WC	50
10-1999	OTHER REVENUE	15,000
10-1999-1	BAND & VOCAL RESALE	2,000
10-1999-2	BAND INSTRUMENT RENTAL	4,000
10-1999-3	WORKSHOP CO-PAY/REFUND	5,000
10-1999-4	EMPLOYEE COMP PURCH	5,500
10-1999-5	PE DEPT FUNDRAISING	6,000
10-1999-6	YEARBOOK	12,500
10-1999-7	YEARBOOK WEST	6,200
10-2100-1	FLOW-THRU STATE	101,000
10-2200	FLOW-THRU FEDERAL	

<b>10-1000</b>	<b>REVENUE FRM LOC SRCES</b>	<b>7,410,421</b>
10-3001	GENERAL STATE AID	3,025,000
10-3002	STATE AID HOLD HARMLESS	0
10-3099	OTHER STATE GRANTS	0
10-3100	PRIVATE FACILITIES TUITION	38,792
10-3105	SPEC. ED. PUPIL REIMBURS.	160,516
10-3110	STATE SPEC ED REIMBURSMNT	282,019
10-3120	STATE SPECIAL ED. ORPH. IND.	0
10-3130	STATE SPECIAL ED. ORPH. SUMMER	0
10-3145	SP. ED.SUM.SCHOOL	0
10-3305	BILINGUAL ED.	1,000
10-3350	STATE GIFTED REIMBURSEMENT	0
10-3360	STATE FREE LUNCH	845
10-3500	LSTA-LIBRARY SVC & TECH	1,170
10-3715	READING GRANT REIMBURSMNT	24,000
10-3720-	READING RECOVERY	0
10-3760-1	STATE LIBRARY GRANT	1,250
10-3775	ADA SAFTY AND EDUCATION GRANT	7,000
10--3792	COMPUTER GRANT	0
<b>10-3000</b>	<b>REVENUE FRM STATE SRCES</b>	<b>3,541,592</b>
10-4100	TITLE VI BLOCK GRANT	0
10--4400	TITLE IV DRUG FREE SCHOOLS	2,750
10-4210	NATIONAL SCHOOL LUNCH PROGRAM	45,000
10-4215	FED REG LUNCH REIMB / MILK	0
10--4850	ARRA GENERAL STATE AID	0
10-4857	ARRA IDEA FLOW THROUGH	14,500
10--4625	SP ED I.D.E.A./FLOW THRU	0
10-4900	MEDICAID MATCHING SPEC. ED. FUNDING	35,000
10--4932	TITLE II	14,000
<b>10-4000</b>	<b>REVENUE FROM FED SRCES</b>	<b>111,250</b>
	INT. TRANSFER FROM B & I	7,000
	INT. TRANSFER FROM CAP. PROJECTS	3,800
<b>10-408-1</b>	TAW PROCEEDS	4,000,000
10-7110	PERM TRANS WKNG CASH	3,004

<b>TOTAL REVENUE ED FUND</b>	<b>15,077,067</b>
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**ED FUND EXPENDITURES**

10-111-110	TEACHER AID SALARIES	503,400
10-111-112	REG TEACHER SALARIES	4,997,228
1-111-112-1	STUDENT SUP'V SALARIES	15,000
1-111-115-37	READING IMPROV GRANT SALARY	0
1-111-119	SUB TEACHER SALARIES	150,000
1-111-211	BOE TRS CONTR.	28,984
1-111-211-1	BOE T.H.I.S. CONTRIBUTION	39,978
1-111-220	REG INSTRUCTION INS.	1,022,890
1-111-230	TUITION REIMBURSMNT	65,000
1-111-300	COPIER MAINT. CONTRACTED	24,300
1-1110-310-44	DRUG FREE GRANT SERVICES	2,750

1-111-316	TESTING/SAT EXPENSE	19,000
1-111-332	INSTRUCTIONAL TRAVEL	5,000
1-111-400	TEACHING SUPPLIES	14,000
1-111-400-1	ART SUPPLIES	6,000
1-111-400-2	BAND/VOC SUPPLIES	4,000
1-111-400-3	BAND/VOC RESALE	2,000
1-111-400-4	DRUG FREE GRNT SUPPLIES	0
1-111-400-5	MATH/SCI GRANT SUPPLIES	0
1-111-400-6	COPIER PAPER & SUPPLIES	10,000
1-111-400-7	OFFICE SUPPLIES	5,000
1-1110-400-8	SCIENCE SUPPLIES	1,200
1-1110-400-33	BILINGUAL SUPPLIES	1,000
1-111-420	TEXTBOOKS	10,000
1-111-421	TEXTS-REPLACEMENTS AND ADDS	75,000
1-111-500	INSTR.-CAP.OUTLAY	0
1-111-500-1	CAP.OUTLY-EMPLY COMP PURCH	5,500
1-111-551-6	COPIER LEASE	39,200
1-111-600	INSTR. OTHER	10,000
1-120-112	LD INSTR SALARIES	762,989
1-120-211	LD BOE TRS CONTRIBUTION	12,400
1-120-213	LD 10.5%TRS	0
1-120-220	LD INSURANCE	79,763
1-120-300	LD SERVICES CONTRACTED	12,000
1-120-300-1	SP ED AV REPAIR	300
1-120-314	LD CONTR. ADMIN	1,350
1-1200-332	WORKSHOPS	0
1-1200-333	TRAVEL	1,000
1-120-400	LD SUPPLIES	0
1-120-800	PRIVATE FACILITIES TUITION	99,798
1-121-112	ECH,BD,&OT SALARY	331,814
1-121-211	ECH BOE TRS CONTRIBUTION	1,925
1-121-220	ECH,BD,&OT INSURANCE	33,096
1-121-400	ECH,BE,&OT SUPPLIES	0
1-150-112	ATHLETIC DIRECTOR	8,000
1-150-112-1	BOYS ATHLETICS	38,800
1-150-112-2	GIRLS ATHLETICS	25,300
1-150-112-3	CHEERLEADING&GAME SUPR.	8,000
1-150-211	ATHLETIC BOE TRS CONTRIB	600
1-150-300-1	ATHLETICS CONTRACTED	0
1-150-314	CONFERENCE OFFICIALS	16,000
1-150-400	ATHLETIC SUPPLIES	2,000
1-150-500	CAP OUTLY EQUIP\UNIFORMS	0
1-150-600	ATHLETIC OTHER	2,500
1-160-112	SUMMER SCH SALARIES	49,500
1-160-211	SUMMER SCH BOE TRS CONT	300
1-160-400	SUMMER SCH SUPP	1,000
1-160-600	SUMMER SCH OTHER	0
1-165-112	GIFTED SALARY	175,810

1-165-211	GIFTED BOE TRS CONTRIBUTION	1,020
1-165-220	GIFTED INSURANCE	23,807
1-165-400	GIFTED SUPPLIES	0
1-213-112	HEALTH CLERK SALARY	70,258
1-213-400	HEALTH ROOM SUPPLIES	2,500
1-213-500	HEALTH ROOM CAP OUTLAY	1,200
1-214-112	PSYCHOLOGIST&SOC. WRKR	330,503
1-214-211	PSYCHOLOGIST BOE TRS CONT.	1,917
1-214-220	PSYCH. &S.W. INS.	53,794
1-214-300	PSYCH. CONTRACTUAL	1,000
1-214-400	PSYCH. &S.W. SUPPLIES.	0
1-215-112	SPEECH SALARY	356,075
1-215-211	SPEECH BOE TRS CONTRIBUTION	2,065
1-215-220	SPEECH INSURANCE	31,440
1-215-300	SPEECH CONTRACTED	0
1-215-400	SPEECH SUPPLIES	0
1-215-500	SPEECH CAP OUTLAY	0
1-2190-112	PLAYGROUND SALARIES	20,516
1-219-300	STUDENT ASSEMBLIES	0
1-219-400	STUDENT AWARDS/STUDENT RESALE	15,000
1-219-600	STUDENT/COMM OTHER	0
1-2210-390	CURR. SOFTWARE	19150
1-2210-310-49	TITLE II SERVICES	14000
1-221-600	WORKSHOPS/STAFF DEV.	35,000
1-2220-390	LIBRARY SOFTWARE	18,000
1-222-320	A/V & COMPUTER REPAIR	1,000
1-222-400-1	LRC SUPPLIES	2,000
1-222-400-2	LRC BOOKS \ MATERIALS	10,000
1-222-400-3	A/V SUPPLIES	0
1-231-300	BOARD CONTRACTED DUES	0
1-231-301	BOARD AUDIT	12,500
1-231-302	BOARD CONTRACTED LEGAL	30,000
1-231-303	BOARD CLERK STIPEND	1,440
1-231-332	BOARD TRAVEL EXPENSE	2,500
1-231-350	BOARD ADVERT. EXPENSE	2,000
1-231-380	UNEMPLOYMENT COMP FEE	75,000
1-231-383	BOARD BOND INSURANCE	0
1-231-400	BOARD SUPPLIES	500
1-231-600	BOARD OTHER EXPENSE	4,000
1-232-109	ADMIN SALARY-SUP'T	84,000
1-232-115	ADMIN SAL-SECRETARY	53,194
1-232-211	ADMIN. BOE TRS CONTRIBUTION	8,212
1-232-220	ADMIN INSURANCE	21,930
1-232-332-1	ADMIN YEARLY TRAVEL	2,400
1-232-332-2	ADMIN DUES&MISC TRVL	1,500
1-232-400-1	ADMIN SUPPLIES	800
1-232-500	ADMIN CAPITAL OUTLAY	0
1-232-600	ADMIN OTHER EXPENSE	500

1-241-108	PRIN.\ASST. PRIN. SALARY	213,247
1-241-115	PRINCIPAL SAL / CLERICAL	189,145
1-241-211	PRINCIPAL BOE TRS CONTRIB.	20,292
1-241-220	INSURANCE	59,764
1-241-332-1	PRINCIPAL YRLY TRAVEL	2,000
1-241-332-2	PRINCIPAL DUES & TRVL	1,200
1-241-400	PRINCIPAL'S SUPPLIES	1,000
1-241-600	OTHER EXPENSE	500
1-252-110	BOOKKEEPING SALARY	92,500
1-252-211	BOE TRS CONTRIBUTION	8,554
1-252-300	BOOKKEEPING CONTR SERVICES	16,000
1-252-400	BOOKKEEPING SUPPLIES	800
1-252-500	BOOKKEEPING CAP OUTLY	0
1-252-600	BOOKKEEPING OTHER EXP	0
1-256-112	LUNCH-SUPERVISION SALARIES	8,000
1-256-211	BOE TRS CONTRIBUTION	35
1-256-300	LUNCH-CONTRACT SERVICE	280,000
1-256-400	LUNCH - REG. MILK \ FOOD	1,000
1-256-400-1	LUNCH- SUPPLIES	2,000
1-256-600	LUNCH-OTHER	500
10-2660-300	COMPUTER CONTRACTED	5,000
10-2660-390	SOFTWARE	33,000
1-2660-400-4	COMPUTER LAB SUPPLIES	14,200
1-222-540	TECH LOAN FUNDS	0
1-222-551	COMPUTER LEASE	65,356
1-410-300	SEDOL ITINERANT SERVICES	10,000
1-410-320	SP. ED. AV REPAIR	200
1-410-600	SPEC. ED. OTHER (BDI)	25,000
1-410-800	SEDOL TUITION	98,070
1-408-2	TAW PAYBACK	4,000,000
1-500-610	LOAN PAYBACK TECH. LOAN	0
1-500-620	INTEREST PAYBACK TECH. LOAN	0
1-512-621	TAW PAYBACK INTEREST	50,000

<b>TOTAL EDUCATION EXPENSE</b>	<b>15,228,758</b>
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**O.B.M. RECEIPTS**

2-1111	CURRENT YEAR TAXES	419,849
2-1112	1ST YEAR PRIOR TAXES	436,986
2-1113	OTHER YR PRIOR TAXES	0
2-1500	INTEREST	0
2-1500-1	INTEREST ON SWEEP ACC'T	600
2-1500-2	INTEREST ON CD	1,500
2-1500-3	INTEREST ON UNDISTR TAXES	0
2-1910	FACILITIES RENTAL	40,000
2-1920	BUILDER DONATIONS	2,000
2-1965-3	INTEREST TRANSFER B&I	0
2-1965-6	INTEREST TRANSFER- S&C	0
2-1999	OTHER REVENUE	

<b>TOTAL O.B.M. RECEIPTS</b>	<b>900,935</b>
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2-254-109	ADMIN. SALARY	114,524
2-254-111	BUILDING SALARY	410,303
2-254-211	O.B.M. BOE TRS CON.	10,765
2-254-220	INSURANCE	94,767
2-254-300-1	HEATING	80,000
2-254-300-2	ELECTRICITY	275,000
2-254-300-3	TELEPHONE	70,000
2-254-300-4	DISPOSAL SERVICE	15,000
2-254-300-5	SECURITY SERVICE	2,000
2-254-320	OPERATION CONTRACTED	100,000
2-254-322	CONTR. BUS STORAGE	0
2-254-323	MAINTENANCE CONTRACTED	35,000
2-254-400-1	MAINTENANCE SUPPLIES	25,000
2-254-400-2	CUSTODIAL SUPPLIES	25,000
2-254-400-3	BUILDING SUPPLIES	2,000
2-254-500	BUILDING CAPITAL OUTLAY	0
2-254-600	BUILDING OTHER EXPENSE	3,000
2-8140	INTEREST TRANS. TO ED FUND	0

<b>TOTAL O.B.M. EXPENSE</b>		<b>1,262,359</b>
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**BOND & INTEREST RECEIPTS**

3-1111	CURRENT YEAR TAXES	858,519
3-1112	1ST YEAR PRIOR TAXES	893,561
3-1113	OTHER YR PRIOR TAXES	0
3-1500-1	INTEREST ON SWEEP ACCT.	1,000
3-1500-2	INTEREST ON CD	10,000
3-1500-3	INTEREST ON UNDIST. TXS	0
3-3910	DEBT SERVICE CONSTR. GRNT	0
3-7230	B&I ACCRUED & CAPT. INTEREST	0
3-1990	OTHER REVENUE	0

<b>TOTAL BOND &amp; INTEREST REVENUE</b>		<b>1,763,080</b>
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**BOND AND INTEREST EXPENDITURES**

3-514-624	BOND PAYMENT INT.	384,080
3-520-610	BOND PAYMENT PRINCIPAL	1,370,000
3-590-600	BOND PAYMENT ADMIN.FEE	2,000
3-8140	INTEREST TRANS TO OTHER FUNDS	7,000

<b>TOTAL BOND &amp; INTEREST EXPENDITURES</b>		<b>1,763,080</b>
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**TRANSPORTATION RECEIPTS**

4-1111	CURRENT YEAR TAXES	211,372
4-1112	1ST YEAR PRIOR TAXES	220,000
4-1113	OTHER YR PRIOR TAXES	0
4-1500-1	INTEREST ON SWEEP ACCT.	150
4-1500-2	INTEREST ON C.D.	200
4-1500-3	INTEREST ON UNDIST. TXS	0
4-1930	EQUIPMENT SALE	261,000
4-1965-3	INTEREST TRANSFER-B&I	0
4-1965-6	INTEREST TRANSFER-S&C	0
4-1999	OTHER REVENUE	20,000

<b>REVENUE FROM LOCAL SOURCES</b>		<b>712,722</b>
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4-3500	STATE AID REG BUSING	623,060
4-3510	STATE AID SPEC ED BUSING	35,000
<b>REVENUE FROM STATE SOURCES</b>		<b>658,060</b>

4-408-1	TAW PROCEEDS	
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<b>TOTAL TRANSPORTATION REVENUE</b>		<b>1,370,782</b>
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**TRANSPORTATION FUND EXPENDITURES**

4-120-331	SPEC. ED BUSING	12,000
4-255-109	ADMIN. SALARY	65,673
4-255-118-1	REG. DRIVERS SALARIES	423,652
4-255-118-2	MAINT. & FUEL SALARIES	1,000
4-255-118-3	COCURRICULAR SALARIES	10,000
4-255-118-4	SUMMER SCHOOL SALARIES	1,500
4-255-211	BOE ADMIN TRS CONTRIBUTION	6,173
4-255-220	ADMIN. INSURANCE	10,000
4-255-319	HEALTH PHYSICALS	3,500
4-255-323	BUS MAINT. CONTRACTED	15,000
4-255-331-1	LICENSES & INSPECTIONS	1,000
4-255-331-3	BUS PARKING & TOLLS/IPASS	1,000
4-255-400	GASOLINE -BUSES	50,000
4-255-402	BUS MAINT. SUPPLIES	2,000
4-255-500	TRANS. CAPITAL OUTLAY	0
4-255-551	BUS LEASE	229,131
4-255-600	TRAN. OTHER EXPENSE	1,000

<b>TOTAL TRANSPORTATION EXPENDITURES</b>		<b>832,629</b>
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**IMRF - SS/MEDICARE RECEIPTS**

5-1111	CURRENT YEAR TAXES IMRF	147,671
5-1112	1ST YR PRIOR TAX IMRF	153,699
5-1113	OTHER YR PRIOR TAXES	
5-1141	CURRENT YR. SEDOL IMRF	11,582
5-1142	1ST YR PRIOR SEDOL IMRF	12,055
5-1143	OTHER YR PRIOR SEDOL IMRF	
5-1151	CURRENT YR TAXES-SS/MED	101,342
5-1152	1ST YR PRIOR TAX-SS/MED	105,479
5-1153	OTHER YR PRIOR SS/MED	0
5-1230	PERS PROP TAX REPLCMNT.	0
5-1500-1	INTEREST ON SWEEP ACCT.	0
5-1500-2	INTEREST ON C.D.	0
5-1500-3	INTEREST ON UNDIST TAXES	0
5-1999	OTHER INCOME	0

<b>TOTAL IMRF-SS/MEDICARE REVENUE</b>		<b>531,828</b>
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**IMRF - SS/MEDICARE EXPENDITURES**

5-211-213	BOARD PAID IMRF	205,250
5-211-214	BOARD PAID SS/MED	239,143
50-410-600	IMRF SEDOL	23,637

<b>TOTAL IMRF -SS/MEDICARE EXPENDITURES</b>		<b>468,030</b>
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**SITE & CONS./CAP IMPRV RECEIPTS**

6-1500-1	INTEREST ON SWEEP ACCT.	800
6-1500-2	INTEREST ON CD	3,000



6-1920	BUILDER IMPACT FEES	5,000
<b>TOTAL SITE &amp; CONS/CAP IMPRV REVENUE</b>		<b>8,800</b>
<b>SITE &amp; CONS/CAP IMPRV EXPENDITURES</b>		
6-253-111	CONSTRUCTION EXPENSE	0
6-259-400	SUPPLIES	0
6-259-500	FURNITURE AND FIXTURES	0
6-259-600	OTHER EXPENSE	100,000
<b>TOTAL SITE&amp;CONS/CAP IMPRV EXPENDS</b>		<b>100,000</b>
<b>TORT IMMUNITY RECEIPTS</b>		
61-1111	CURRENT YEAR TAXES	21,095
61-1112	1ST YEAR PRIOR TAXES	20,286
61-1113	OTHER YR PRIOR TAXES	0
61-1500-1	INTEREST ON SWEEP ACCT.	50
61-1500-2	INTEREST ON CD	100
61-1999	OTHER INCOME	0
<b>TOTAL TORT IMMUNITY REVENUE</b>		<b>41,531</b>
<b>TORT IMMUNITY EXPENDITURES</b>		
61-111-112-1	PLAYGRD/XING GUARD SUP'V	0
61-111-211	BOE TRS CONT.	0
61-231-380	INSURANCE	149,378
61-232-112-1	PLAYGRD/XING GUARD SUP'V	0
61-232-211	BOE TRS CONT.	0
61-241-112-1	PLAYGRD/XING GUARD SUP'V	0
61-241-211	BOE TRS CONT.	0
61-231-600	OTHER	0
<b>TOTAL TORT IMMUNITY EXPENDITURES</b>		<b>149,378</b>
<b>WORKING CASH RECEIPTS</b>		
7-1111	CURRENT YEAR TAXES	1,507
7-1112	1ST YEAR PRIOR TAXES	1,447
7-1113	OTHER YR PRIOR TAXES	0
7-1500-1	INTEREST ON SWEEP ACCT.	50
7-1500-2	INTEREST ON C.D.	0
7-1500-32	INTEREST ON UNDIST. TAX	0
<b>TOTAL WORKING CASH REVENUE</b>		<b>3,004</b>
<b>WORKING CASH EXPENDITURES</b>		
7-440	PERMANENT TRANSFER ED FUND	2,954
7-8140	TRANSFER INT TO ED FUND	50
<b>TOTAL WORKING CASH FUND EXPENDS</b>		<b>3,004</b>
<b>TOTAL RECEIPTS Y.T.D.</b>		<b>19,697,027</b>
<b>TOTAL EXPENDITURES Y.T.D.</b>		<b>19,807,239</b>
<b>TOTAL OPERATING RECEIPTS</b>		<b>17,351,788</b>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>17,326,751</b>