

PLAINFIELD SCHOOL DISTRICT – BUDGET ANALYSIS

2008/2009 Surplus –

We anticipate ending the 2008/2009 school year with a surplus estimated at \$222,392. We have carried this amount over to the 2009/2010 Revenue Sheet. The estimated surplus may be used to fund any warrants voted on by taxpayers. Any remaining funds will be returned to the taxpayers.

Tuition-

After some concern over the LHS tuition rate we received in early December, the AREA agreement was revisited by the LHS administration. This resulted in LHS moving to a three year tuition averaging process which will produce a tuition rate that is less subject to vast swings. The Town of Plainfield will see a \$757 increase in the tuition rate per pupil over last year. This budget, as presented, projects all eighth grade PES students attending LHS.

2009/2010 Expenditures –

Proposed expenditures for the 2009/2010 school year total \$5,436,443, a \$136,320 (-2.45%) decrease over this year's budget of \$5,572,763. Highlights of the Budget are as follows:

Approved 2008/2009 Budget	5,572,763
Increases:	
<i>Negotiated Salary Increases for Total Staff</i>	57,677
<i>LHS Tuition</i>	52,568
<i>Regular Education (Books, Contracted Services)</i>	6,759
<i>Information Service (Supplies, Equipment, Software, Contracted Services)</i>	11,661
<i>School Board (Legal, Audit)</i>	8,600
<i>Building And Ground (Equipment, Contracted Services)</i>	7,786
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Subtotal increases	145,051
Decreases:	
<i>Salary Decrease for Staff Reduction</i>	45,926
<i>Special Education (Tuition)</i>	40,800
<i>Employee Benefits for Total Staff</i>	110,424
<i>Co-Curricular (Decrease due to a shift in accounts)</i>	14,335
<i>Professional/Curriculum Development</i>	605

<i>Library (Books, Supplies, Contracted Service)</i>	6,460
<i>SAU (Dues, Fees, Software, Equipment)</i>	3,750
<i>Principal's Office (Dues/Fees)</i>	114
<i>Federal Grant (Removal of Title V)</i>	2,800
<i>Debt Service Interest</i>	6,756
<i>Transportation</i>	3,401
<i>Food Service</i>	2,000
<i>Transfer</i>	44,000
<i>Subtotal Decreases</i>	<u>281,371</u>
<i>Total net Decrease</i>	136,320
<i>Proposed 2009/2010</i>	<u>5,436,443</u>

The most significant increase in expenditures is \$52,568 for LHS tuition. Our current tuition at LHS is \$10,809. The tuition rate for the 09-10 school years at LHS will be \$11,566 as determined by the AREA agreement.

Other Increases:

- Salary Increase – determined by local contracts with the PEA and PSSA – This budget reflects the third year of a three year contract
- Information Services – continued upgrade to hardware and software
- School Board – bulk of increase is for Audit Services
- Building and Grounds – Added funding for Facilities Manager

2009/2010 Revenues -

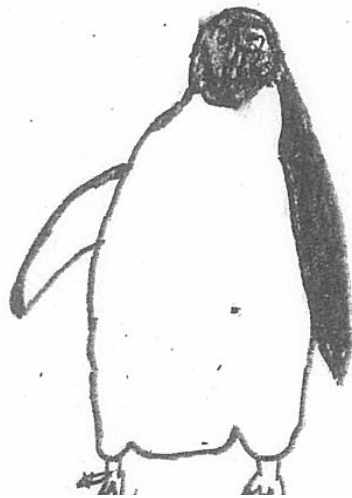
Non Tax Revenues are estimated to be \$1,263,493, which produces a decrease of \$34,664 in revenue less than 2008/2009. Much of the decrease is due to lower local source revenue.

2009/2010 Bottom Line -

The \$136,320 decrease in spending, combined with the \$34,664 drop in revenue, will require local tax dollars to support this budget proposal to be decreased \$101,657 over last year's amount. The 2009/10 estimated local tax effort of \$4,172,950 represents a 2.38% decrease over the 2008/09 year's total of \$4,274,607.

The items set forth in this analysis *do not* include any of the separate warrant articles, which, if passed, will increase the tax effort necessary to fund those articles. This year's warrant articles include: \$10,800 which would fund the additional cost to purchase a van and \$25,000 for the purpose of creating a classroom prototype for improvements in heating, ventilation, building envelope, and energy savings. These warrants, if passed would add \$35,800 to this spending package and to the "tax dollars needed" totals listed above. Spending would be increased leaving a -1.80% bottom line (as opposed to the -2.45% mentioned currently budgeted), while the local tax dollars would increase to -1.54% (as opposed to the -2.38% mentioned above).

Respectfully Submitted,
Beth Bierwirth - Finance



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