

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
11000			Instruction Regular Programs			
11050			Full Day Kindergarten			
	110	007	Certified Staff (26 Sections)	458,069	615,656	157,587
	130	007	Substitute Salaries	12,000	12,000	-
	212	007	Social Security - Certified	35,960	48,016	12,056
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	14,102	10,042	(4,060)
	216	007	Teacher Retirement Fund (After 7-1-95)	16,452	37,659	21,207
	221	007	Group Insurance - Life	-	1,544	1,544
	222	007	Group Insurance - Medical	82,884	115,744	32,860
	243	007	VEBA Payments - Sick Days (Teachers)	1,215	1,755	540
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	4,556	3,291	(1,265)
	245	007	Long Term Disability	1,010	1,358	348
11050			Total Full Day Kindergarten	626,248	847,065	220,817
11100			Elementary			
	110	007	Certified Salaries, Teachers [240 FTE]	12,467,091	12,389,073	(78,018)
			Salaries	12,342,788		
			Teacher Retirement/Resignations (Qty 9)	(135,000)		
			3.0 FTE [Leave]	154,200		
			1 FTE Reductions	(50,000)		
			Title 1 Bid Waiver Bonus	10,000		
			Degree (Lane) Change	25,000		
			Extra Duty	42,085		
	120	007	Non-certified Salaries (Paras & C.M. - 19.0 FTE)	254,038	312,635	26,162
			- 1.0 FTE [Open Position]	13,016		
			- CRT's (11 FTE)	71,743		
	130	007	Substitute Salaries	383,400	345,600	(37,800)
			2001 \$351,810			
			2002 \$332,407			
			2003 \$322,880			
			2004 \$315,677			
			2005 \$375,856			
			2006 \$350,804			
			2007 \$353,654			
			2008 \$325,815			
			2009 8 subs @ \$90/day for 180 days =	129,600		
			16 subs @ \$75/day for 180 days =	216,000		
	211	007	Social Security - Noncertified	23,917	25,918	2,001
	212	007	Social Security - Certified	983,063	974,202	(8,861)

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	214	007	Public Employees Retirement Fund (7.25%)	21,103	24,563	3,460
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	374,013	198,225	(175,788)
	216	007	Teacher Retirement Fund (After 7-1-95)	436,348	743,344	306,996
	221	007	Group Insurance - Life	-	14,627	14,627
	222	007	Group Insurance - Medical	2,247,042	2,226,074	(20,968)
	225	007	Worker's Compensation	50,000	50,000	-
	230	007	Unemployment Compensation	10,000	10,000	-
	243	007	VEBA Payments - Sick Days (Teachers)	32,400	32,400	-
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	54,675	60,750	6,075
	245	007	Long Term Disability	28,179	28,065	(114)
	311	004	Music Education	5,500	5,500	-
	312	004	Health Education	37,000	37,000	-
	580	001	Mileage Reimbursement	2,750	2,750	-
	611	007	Instructional Supplies	122,100	122,100	-
	660	007	Instructional Fees	259,350	259,350	-
	810	004	NCA Memberships/Evaluations (11 Schools)	5,500	5,500	-
			11 schools @ \$500 each			
	810	006	Tuition Reimbursement [Educational Asst]	27,600	27,600	-
11100			Total Elementary	17,883,666	17,921,438	37,772
11200			Middle School			
	110	007	Certified Salaries, Teachers [61.0 FTE]	3,414,164	3,397,483	(16,681)
			Salaries	3,261,383		
			Teacher Retirement/Resignations	-		
			2.0 FTE [Leave]	102,800		
			Title 1 Bid waiver bonus	5,000		
			Degree (Lane) Changes	8,100		
			Extra Duty	20,200		
	120	007	Noncertified Salaries - Paras (8.7 FTE)	123,108	149,139	(1,310)
			2.0 FTE [Open Positions]	26,031		
	130	007	Substitute Salaries	102,600	86,400	(16,200)
			2002 \$80,696			
			2003 \$68,265			
			2004 \$76,305			
			2005 \$102,208			
			2006 \$101,594			
			2007 \$69,282			
			2008 \$75,154			
			2009 4 subs @ \$75/day for 180 days	54,000		
			2 subs @ \$90/day for 180 days	32,400		

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Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	211	007	Social Security - Noncertified	11,509	11,409	(100)
	212	007	Social Security - Certified	269,032	266,517	(2,515)
	214	007	Public Employees Retirement Fund (7.25%)	10,155	10,813	658
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	102,425	54,360	(48,065)
	216	007	Teacher Retirement Fund (After 7-1-95)	119,496	203,849	84,353
	221	007	Group Insurance - Life	-	3,799	3,799
	222	007	Group Insurance - Medical	619,175	585,387	(33,788)
	225	007	Worker's Compensation	25,000	25,000	-
	230	007	Unemployment Compensation	10,000	10,000	-
	243	007	VEBA Payments - Sick Days (Teachers)	7,965	8,235	270
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	18,731	15,441	(3,290)
	245	007	Long Term Disability	7,860	7,820	(40)
	311	004	Health Education	5,500	5,500	-
	312	005	NCA Memberships/Evaluations (2 Schools) *\$1,000 each	2,000	2,000	-
	532	007	Postage [Grade Cards]	2,000	2,500	500
	580	001	Mileage Reimbursement	300	300	-
	580	006	Professional Leave (Workshops/Conferences)	300	300	-
	611	007	Instructional Supplies	31,900	31,900	-
	660	007	Instructional Fees	81,000	81,000	-
	810	004	Dues - Academic Competitions	2,000	2,000	-
	810	006	Tuition Reimbursement [Educational Asst]	6,600	6,600	-
11200			Total Middle School	5,000,161	4,967,752	(32,409)
11300			High School			
	110	007	Certified Salaries, Teachers [162.0 FTE]	9,899,018	9,488,616	(410,403)
			Salaries	8,869,351		
			3.5 FTE [Leave]	179,900		
			ESL Additons [4.0 FTE]	136,665		
			Retirements/Resignations (Qty 5)	75,000		
			Title 1 Bid waiver bonus	14,000		
			Degree [Lane] Changes	21,200		
			Extra Duty	192,500		
	120	007	Non-Certified Salaries - Paras	283,081	296,455	13,374
			Current Staff (20.5 FTE)	283,439		
			1.0 FTE [Open Positions]	13,016		
			2003 \$148,723			
			2004 \$164,954			
			2005 \$164,533			
			2006 \$171,005			
			2007 \$217,825			

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Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
			2008 \$255,160			
	130	007	Substitute Salaries	250,650	253,800	3,150
			2001 \$198,623			
			2002 \$250,872			
			2003 \$202,692			
			2004 \$215,472			
			2005 \$222,454			
			2006 \$242,117			
			2007 \$246,004			
			2008 \$262,887			
			2009 4 subs @ \$90/day for 180 days =	64,800		
			14 subs @ \$75/day for 180 days =	189,000		
	211	007	Social Security - Noncertified	21,656	22,679	1,023
	212	007	Social Security - Certified	776,450	745,295	(31,155)
	214	007	Public Employees Retirement Fund (7.25%)	19,108	21,493	2,385
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	296,971	151,818	(145,153)
	216	007	Teacher Retirement Fund (After 7-1-95)	346,466	569,317	222,851
	221	007	Group Insurance - Life	-	10,924	10,924
	222	007	Group Insurance - Medical	1,884,078	1,541,004	(343,074)
	225	007	Worker's Compensation	50,000	50,000	-
	230	007	Unemployment Compensation	10,000	10,000	-
	243	007	VEBA Payments - Sick Days (Teachers)	26,730	21,870	(4,860)
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	49,106	41,006	(8,100)
	245	007	Long Term Disability	22,452	21,576	(876)
	311	004	Health Education	9,000	9,000	-
	312	004	NCA Evaluations (5 Schools) @ 750 each	3,750	3,750	-
	319	007	Professional Services (District Choir)	2,000	2,000	-
	532	007	Postage [Grade Cards]	5,400	5,400	-
	580	001	Mileage Reimbursement	8,060	8,060	-
	611	007	Instructional Supplies	135,500	135,500	-
			Alternative to Expulsion			3,500
			Instructional			132,000
	615	007	Graduation	10,000	10,000	-
	660	007	Instructional Fees	429,040	429,040	-
	810	004	Dues & Fees - IASP, Academic Competitions	8,250	8,250	-
			IASP Dues = 350 x 5 =	1,750		
			Academic Comp = 1,300 x 5 =	6,500		
			2004 \$6,907			
			2005 \$5,321			
			2006 \$3,550			

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Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
			2008 \$3,286			
	810	006	Tuition Reimbursement [Educational Asst]	25,800	25,800	-
11300			Total High School	14,572,566	13,882,653	(689,914)
11355			Academic Honors/Advanced Course			
	110	007	Academic Honors/Advanced Course Teachers [18.0 FTE]	776,243	1,044,773	268,530
	130	007	Substitute Salaries	5,860	5,860	-
	212	007	Social Security - Certified	59,383	79,925	20,542
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	23,287	16,716	(6,571)
	216	007	Teacher Retirement Fund (After 7-1-95)	27,169	62,686	35,517
	221	007	Group Insurance - Life	-	1,069	1,069
	222	007	Group Insurance - Medical	119,722	188,543	68,821
	243	007	VEBA Payments - Sick Days (Teachers)	2,430	2,430	-
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	3,544	2,278	(1,266)
	245	007	Long Term Disability	1,712	2,304	592
11355			Total Academic Honors/Advanced Course	1,019,350	1,406,584	387,234
113**			** TOTAL High School **	15,591,916	15,289,237	(302,680)
11410			Vocational Agriculture			
	110	007	Certified Salaries, Teachers [3 FTE]	178,797	180,047	1,250
	110	007	Extended Contracts [45 Days Total]	53,200	14,598	(38,602)
	212	007	Social Security - Certified	17,748	14,890	(2,858)
	130	007	Substitute Salaries	2,745	2,920	175
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	6,960	3,114	(3,846)
	216	007	Teacher Retirement Fund (After 7-1-95)	8,120	11,679	3,559
	221	007	Group Insurance - Life	-	178	178
	222	007	Group Insurance - Medical	27,628	31,424	3,796
	243	007	VEBA Payments - Sick Days (Teachers)	540	405	(135)
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	1,013	1,013	-
	245	007	Long Term Disability	512	429	(83)
	580	070	Mileage Reimbursement	1,500	1,500	-
	580	074	Mileage Reimbursement	1,500	1,500	-
	580.01	070	Professional Leave	1,000	1,000	-
	580.01	074	Professional Leave	1,000	1,000	-
	611	070	Instructional Supplies	1,500	1,500	-
	611	074	Instructional Supplies	1,500	1,500	-
11410			Total Vocational Agriculture	305,263	268,697	(36,566)
11440			Vocational Health			

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	110	007	Certified Salaries, Teachers [2.0 FTE]	-	118,028	118,028
	110	007	Extended Days (0 Days)	-	-	-
	212	007	Social Security - Certified	-	9,029	9,029
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	-	1,888	1,888
	216	007	Teacher Retirement Fund (After 7-1-95)	-	7,082	7,082
	221	007	Group Insurance - Life	-	119	119
	222	007	Group Insurance - Medical	-	20,949	20,949
	243	007	VEBA Payments - Sick Days (Teachers)	-	270	270
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	-	506	506
	245	007	Long Term Disability	-	260	260
	611	007	Instructional Supplies	-	800	800
11440			Total Vocational Home Economics	-	158,931	158,931
11450			Vocational Home Economics			
	110	007	Certified Salaries, Teachers [5.0 FTE]	291,814	286,387	(5,427)
	110	007	Extended Days (0 Days)	5,679	-	(5,679)
	130	007	Substitute Salaries	-	4,644	4,644
	212	007	Social Security - Certified	22,758	22,264	(494)
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	8,925	4,656	(4,269)
	216	007	Teacher Retirement Fund (After 7-1-95)	10,412	17,462	7,050
	221	007	Group Insurance - Life	-	297	297
	222	007	Group Insurance - Medical	46,047	52,373	6,326
	243	007	VEBA Payments - Sick Days (Teachers)	225	675	450
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	506	1,266	760
	245	007	Long Term Disability	656	642	(14)
	611	007	Instructional Supplies	800	800	-
11450			Total Vocational Home Economics	387,822	391,466	3,644
11460			Vocational Occupational Home Economics			
	110	007	Certified Salaries, Teachers [1.0 FTE]	-	58,537	58,537
	110	007	Extended Days (0 Days)	-	-	-
	212	007	Social Security - Certified	-	4,478	4,478
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	-	937	937
	216	007	Teacher Retirement Fund (After 7-1-95)	-	3,512	3,512
	221	007	Group Insurance - Life	-	59	59
	222	007	Group Insurance - Medical	-	10,475	10,475
	243	007	VEBA Payments - Sick Days (Teachers)	-	135	135
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	-	506	506
	245	007	Long Term Disability	-	129	129
	611	007	Instructional Supplies	-	400	400

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11460			Total Vocational Home Economics	-	79,168	79,168
11470			Vocational Business Education			
	110	007	Certified Salaries, Teachers [5.0 FTE]	357,180	252,577	(104,603)
	110	007	Extended Days (0 Days)	23,444	-	(23,444)
	130	007	Substitute Salaries	7,160	7,160	-
	212	007	Social Security - Certified	29,665	19,870	(9,795)
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	11,634	4,156	(7,478)
	216	007	Teacher Retirement Fund (After 7-1-95)	13,572	15,584	2,012
	221	007	Group Insurance - Life	-	297	297
	222	007	Group Insurance - Medical	64,465	52,373	(12,092)
	245	007	Long Term Disability	855	573	(282)
	243	007	VEBA Payments - Sick Days (Teachers)	405	675	270
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	2,025	1,266	(759)
	611	007	Instructional Supplies	800	800	-
11470			Total Vocational Business Education	511,205	355,331	(155,874)
11480			Vocational Industrial Tech			
	110	007	Certified Salaries, Teachers [3.0 FTE]	-	194,200	194,200
	110	007	Extended Days (0 Days)	-	-	-
	212	007	Social Security - Certified	-	14,856	14,856
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	-	3,107	3,107
	216	007	Teacher Retirement Fund (After 7-1-95)	-	11,652	11,652
	221	007	Group Insurance - Life	-	178	178
	222	007	Group Insurance - Medical	-	31,424	31,424
	243	007	VEBA Payments - Sick Days (Teachers)	-	405	405
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	-	759	759
	245	007	Long Term Disability	-	428	428
	611	007	Instructional Supplies	-	800	800
11480			Total Vocational Home Economics	-	257,809	257,809
11510			Vocational Cooperative Education - ICE			
	110	007	Certified Salaries, Teachers [5.0 FTE]	334,284	284,369	(49,915)
	110	007	Extended Days (90 Days)	24,093	27,668	3,575
	130	007	Substitute Salaries	750	750	-
	212	007	Social Security - Certified	27,473	23,928	(3,545)
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	10,774	5,005	(5,769)
	216	007	Teacher Retirement Fund (After 7-1-95)	12,569	18,767	6,198
	221	007	Group Insurance - Life	-	297	297
	222	007	Group Insurance - Medical	55,256	52,373	(2,883)

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	243	007	VEBA Payments - Sick Days (Teachers)	945	675	(270)
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	1,013	1,266	253
	245	007	Long Term Disability	792	690	(102)
	580	007	Mileage Reimbursement (\$1750 X 5)	8,750	8,750	-
	611	007	Instructional Supplies (\$320 x 5)	1,600	1,600	-
11510			Total Vocational Cooperative Education	478,299	426,138	(52,161)
11590			Other Vocational Cooperative Education			
	314	007	Consultant Services	57,500	-	(57,500)
	580	007	Mileage Reimbursement	1,500	-	(1,500)
	580	007	Professional Development - Project Lead The Way	5,000	5,000	-
	611	007	Instructional Supplies - Project Lead The Way	5,000	5,000	-
	660	007	Instructional Fees - Projecct Lead The Way	4,000	4,000	-
	810	007	Dues & Fees - Project Lead The Way	4,000	4,000	-
11590			Total Other Vocational Cooperative Education	77,000	18,000	(59,000)
			TOTAL VOCATIONAL EDUCATION	1,759,589	1,955,540	(60,500)
1****			** TOTAL INSTRUCTION - REG. PROG. **	40,861,580	40,981,032	119,452
12000			Instruction - Special Programs			
12110			Gifted and Talented			
	580	004	Mileage Reimbursement	1,000	1,000	-
	611	004	Supplies, Instructional	500	500	-
12110			Total Gifted and Talented	1,500	1,500	-
12210			Mild Mental Disabilities			
	611	007	Instructional Supplies for buildings \$25 x 1,350	33,750	33,750	-
12210			Total Mild Mental Disabilities	33,750	33,750	-
12230			Severe Mental Disabilities			
	110	012	Certified Salaries, Teachers SpMH [12.0 FTE]	523,530	650,046	126,516
	110	012	Extended Contract (0 Days)	1,230	-	(1,230)
	120	012	SpMH Non-Certified Salaries, Aides [15.2 FTE]	194,322	198,550	4,228
	130	012	Subs 2.0 FTE	27,000	27,000	-
	211	012	Social Security - Noncertified	14,866	15,189	323
	212	012	Social Security - Certified	42,210	51,794	9,584
	214	012	Public Employees Retirement Fund (7.25%)	13,117	14,395	1,278
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	15,743	10,401	(5,342)
	216	012	Teacher Retirement Fund (After 7-1-95)	18,367	39,003	20,636
	221	012	Group Insurance - Life	-	1,025	1,025

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	222	012	Group Insurance - Medical	156,519	200,858	44,339
	243	012	VEBA Payments - Sick Days (Teachers)	1,080	1,620	540
	244	012	VEBA Payments - 1.5% of BS-0 (Teachers)	1,013	3,038	2,025
	245	012	Long Term Disability	1,586	1,871	285
	580	012	Travel within the corporation	10,750	10,750	-
	611	031	Instructional Supplies	2,000	2,000	-
	615	012	Fees	500	500	-
12230			Total Severe Mental Disabilities	1,023,833	1,228,040	204,207
12310			Physical Impairment			
	110	012	Certified Salaries, Teachers [1.0 FTE]	77,276	53,021	(24,255)
	110	012	Extended Contract (20 Days)	1,230	5,732	4,502
	120	012	Non-Certified Salaries, Paras [3.0 FTE]	44,886	43,415	(1,471)
	130	012	Subs	750	750	-
	211	012	Social Security - Noncertified	3,434	3,321	(113)
	212	012	Social Security - Certified	6,063	4,552	(1,511)
	214	012	Public Employees Retirement Fund (7.25%)	3,030	3,148	118
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	2,378	952	(1,426)
	216	012	Teacher Retirement Fund (After 7-1-95)	2,774	3,570	796
	221	012	Group Insurance - Life	-	118	118
	222	012	Group Insurance - Medical	31,879	24,568	(7,311)
	243	012	VEBA Payments - Sick Days (Teachers)	270	135	(135)
	244	012	VEBA Payments - 1.5% of BS-0 (Teachers)	1,013	506	(507)
	245	012	Long Term Disability	272	225	(47)
	611	012	Supplies	600	600	-
12310			Total Physical Impairment	175,855	144,613	(31,242)
12321			Multiple Disabilities (Occupational Therapy)			
	120	012	Salary [1.6 FTE]	53,645	93,241	39,596
	211	012	Social Security - Noncertified	4,104	7,133	3,029
	214	012	Public Employees Retirement Fund (7.25% & 3%)	5,230	9,557	4,327
	221	012	Group Insurance - Life	-	119	119
	222	012	Group Insurance - Medical	9,209	20,949	11,740
	244	012	VEBA Payments - 1.5% of BS-0 (Teachers)	506	1,013	507
	245	012	Long Term Disability	118	206	88
	314	012	Contracted Service	-	-	-
	580	012	Travel Reimbursement	2,300	2,300	-
	615	012	Instructional Supplies	400	400	-
	541	012	Furniture & Equipment, New	-	-	-
12321			Total Multiple Disabilities (Occupational Therapy)	75,512	134,918	59,406

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
12322			Multiple Disabilities (Physical Therapy)			
	120	012	Salaries [1.6 FTE]	72,563	73,744	1,181
	211	012	Social Security - Noncertified	5,551	5,641	90
	214	012	Public Employees Retirement Fund (7.25% & 3%)	7,075	7,559	484
	221	012	Group Insurance - Life	-	119	119
	222	012	Group Insurance - Medical	19,978	19,999	21
	244	012	VEBA Payments - 1.5% of BS-0 (Teachers)	506	506	-
	245	012	Long Term Disability	160	163	3
	314	012	Contracted Service	-	-	-
	580	012	Mileage Reimbursement	1,720	1,720	-
	611	012	Instructional Supplies	400	400	-
12322			Total Multiple Disabilities (Physical Therapy)	107,953	109,851	1,898
12330			Visual Impairment			
	110	012	Certified Salary, Teacher [1.0 FTE]	63,831	63,967	136
	120	012	Non-Certified Salaries, Paras [1.0 FTE]	22,158	15,251	(6,907)
	211	012	Social Security - Noncertified	1,695	1,167	(528)
	212	012	Social Security - Certified	4,883	4,893	10
	214	012	Public Employees Retirement Fund (7.25%)	1,496	1,106	(390)
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	1,915	1,023	(892)
	216	012	Teacher Retirement Fund (After 7-1-95)	2,234	3,838	1,604
	221	012	Group Insurance - Life	-	59	59
	222	012	Group Insurance - Medical	18,681	19,870	1,189
	243	012	VEBA Payments - Sick Days (Teachers)	225	225	-
	244	012	VEBA Payments - 1.5% of BS-0 (Teachers)	506	506	-
	245	012	Long Term Disability	190	175	(15)
	580	012	Mileage Reimbursement	2,700	2,700	-
	611	012	Instructional Supplies	600	600	-
12330			Total Visual Impairment	121,114	115,380	(5,734)
12340			Hearing Impairment			
	110	012	Certified Salary, Teacher [1.0 FTE]	52,966	53,325	359
	120	012	Non-Certified Salaries [2.0 FTE]	36,773	35,964	(809)
	211	012	Social Security - Noncertified	2,813	2,751	(62)
	212	012	Social Security - Certified	4,052	4,079	27
	214	012	Public Employees Retirement Fund (7.25%)	2,482	2,607	125
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	1,589	853	(736)
	216	012	Teacher Retirement Fund (After 7-1-95)	1,854	3,200	1,346
	221	012	Group Insurance - Life	-	98	98

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	222	012	Group Insurance - Medical	20,000	19,938	(62)
	243	012	VEBA Payments - Sick Days (Teachers)	225	225	-
	244	012	VEBA Payments - 1.5% of BS-0 (Teachers)	506	506	-
	245	012	Long Term Disability	198	197	(1)
	580	012	Mileage Reimbursement	3,360	3,360	-
	611	012	Instructional Supplies	500	500	-
12340			Total Hearing Impairment	127,318	127,603	285
12350			Homebound			
	110	012	Stipends - Teachers	50,000	50,000	-
	212	012	Social Security - Certified	3,825	3,825	-
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	1,500	800	(700)
	216	012	Teacher Retirement Fund (After 7-1-95)	1,750	3,000	1,250
	580	012	Travel Reimbursement (6,000 miles)	3,510	3,300	(210)
12350			Total Homebound	60,585	60,925	340
12410			Emotional Disabilities			
	110	012	Certified Salaries, Teachers [1.0 FTE]	132,267	47,595	(84,672)
	120	012	Non-certified Salaries Paras [2.0 FTE]	41,900	28,767	(13,133)
	211	012	Social Security - Noncertified	3,205	2,201	(1,004)
	212	012	Social Security - Certified	10,118	3,641	(6,477)
	214	012	Public Employees Retirement Fund (7.25%)	2,828	2,086	(742)
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	3,968	762	(3,206)
	216	012	Teacher Retirement Fund (After 7-1-95)	4,629	2,856	(1,773)
	221	012	Group Insurance - Life	-	98	98
	222	012	Group Insurance - Medical	42,248	24,709	(17,539)
	243	012	VEBA Payments - Sick Days (Teachers)	270	135	(135)
	244	012	VEBA Payments - 1.5% of BS-0 (Teachers)	1,519	506	(1,013)
	245	012	Long Term Disability	384	168	(216)
	611	012	Instructional Supplies	700	700	-
12410			Total Emotionally Disabilities	244,036	114,224	(129,812)
12510			Communication Disorders (Speech Pathology)			
	110	012	Certified Salaries, Speech/Hearing Clinicians [7.0 FTE]	423,196	436,888	13,692
	212	012	Social Security - Certified	32,374	33,422	1,048
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	12,696	6,990	(5,706)
	216	012	Teacher Retirement Fund (After 7-1-95)	14,812	26,213	11,401
	221	012	Group Insurance - Life	-	416	416
	222	012	Group Insurance - Medical	64,465	73,322	8,857
	243	012	VEBA Payments - Sick Days (Teachers)	945	945	-

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	244	012	VEBA Payments - 1.5% of BS-0 (Teachers)	2,531	1,772	(759)
	245	012	Long Term Disability	933	963	30
	580	012	Mileage Reimbursement	4,200	4,200	-
	611	012	Materials/Supplies	2,000	2,000	-
12510			Total Communication Disorders (Speech Pathology)	558,152	587,131	28,979
12610			Learning Disability (Mild)			
	110	012	Certified Salaries, Teachers [21.0 FTE]	1,188,445	1,144,391	(44,054)
	110	012	Extended Contract (10 Days Total)	6,543	2,946	(3,597)
	120	012	Non-certified Salaries, Paras [26.0 FTE]	399,014	363,632	(35,382)
	130	012	Subs 2.0 FTE	27,000	27,000	-
	211	012	Social Security - Noncertified	30,525	27,818	(2,707)
	212	012	Social Security - Certified	93,482	89,837	(3,645)
	214	012	Public Employees Retirement Fund (7.25%)	26,933	26,363	(570)
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	35,850	18,357	(17,493)
	216	012	Teacher Retirement Fund (After 7-1-95)	41,825	68,840	27,015
	221	012	Group Insurance - Life	-	1,755	1,755
	222	012	Group Insurance - Medical	343,927	342,106	(1,821)
	243	012	VEBA Payments - Sick Days (Teachers)	2,970	2,835	(135)
	244	012	VEBA Payments - 1.5% of BS-0 (Teachers)	5,569	5,569	-
	245	012	Long Term Disability	3,515	3,332	(183)
12610			Total Learning Disability (Mild)	2,205,598	2,124,781	(80,817)
12710			At-Risk Programs			
	110	013	Certified Salary, Teachers (Stay & ESL [5.0 FTE])	268,314	295,444	27,130
	110	013	Extended Contract (15 Days)	6,974	4,791	(2,183)
	120	013	Support Service Salary, Case Workers [5.0 FTE]	227,800	259,476	31,676
	120	013	Support Service Salary, Paras (3.2 FTE)	26,176	41,195	15,019
	211	013	Social Security - Noncertified	19,429	23,001	3,572
	212	013	Social Security - Certified	21,060	22,968	1,908
	214	013	Public Employees Retirement Fund (7.25% & 3%)	23,716	29,583	5,867
	215	013	Teacher Retirement Fund (Prior to 7-1-95)	8,259	4,804	(3,455)
	216	013	Teacher Retirement Fund (After 7-1-95)	9,635	18,014	8,379
	221	013	Group Insurance - Life	-	672	672
	222	013	Group Insurance - Medical	83,599	92,726	9,127
	243	013	VEBA Payments - Sick Days (Teachers)	1,215	1,350	135
	244	013	VEBA Payments - 1.5% of BS-0 (Teachers)	3,038	2,531	(507)
	245	013	Long Term Disability	1,167	1,325	158
	580	013	Travel Reimbursement, In-Corporation	2,700	2,700	-
	611	013	Supplies	10,000	10,000	-

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
12710			Total At-Risk Programs	713,082	810,580	97,498
12810			Special Education Preschool			
	110	012	Certified Salaries, Teachers [5.0 FTE]	150,000	301,334	151,334
	110	012	Extended Days (Qty 20)	-	6,434	6,434
	120	012	Non-certified Salaries, Aides [4.0 FTE]	17,531	50,102	32,572
	211	012	Social Security - Noncertified	1,341	3,833	2,492
	212	012	Social Security - Certified	11,475	23,052	11,577
	214	012	Public Employees Retirement Fund (7.25%)	1,183	3,632	2,449
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	4,500	4,821	321
	216	012	Teacher Retirement Fund (After 7-1-95)	5,250	18,080	12,830
	221	012	Group Insurance - Life	-	375	375
	222	012	Group Insurance - Medical	33,089	71,164	38,076
	243	012	VEBA Payments - Sick Days (Teachers)	270	675	405
	244	012	VEBA Payments - 1.5% of BS-0 (Teachers)	506	1,519	1,013
	245	012	Long Term Disability	369	775	406
	312	012	Contracted Services	-	1,000	
	580	012	Travel Reimbursement & Conference	-	2,500	
	611	012	Supplies	-	2,000	
12810			Total Special Education Preschool	225,513	491,296	265,783
12910			Other Special Program			
	110	015	Certified Salary, Zehr (10%)	10,023	-	(10,023)
	120	015	NonCertified Salary, Hendrix (10%)	6,360	-	(6,360)
	211	015	Social Security - Noncertified	487	-	(487)
	212	015	Social Security - Certified	767	-	(767)
	214	015	Public Employees Retirement Fund (7.25% & 3%)	620	-	(620)
	215	015	Teacher Retirement Fund (Prior to 7-1-95)	301	-	(301)
	216	015	Teacher Retirement Fund (After 7-1-95)	351	-	(351)
	221	015	Group Insurance - Life	-	-	-
	222	015	Group Insurance - Medical	1,505	-	(1,505)
	241	015	401(a) EACS Share - 1%	1,638	-	(1,638)
	242	015	401(a) EACS Share - 2%	-	-	-
	245	015	Long Term Disability	36	-	(36)
12910			Total Other Special Programs	22,088	-	(22,088)
			** TOTAL INSTRUCTION - SPECIAL PROGRAMS **	5,695,889	6,084,592	388,703
13900			Other Adult/Continuing Ed Program			
	110	009	Certified Salaries, Teachers	17,000	17,000	-

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	212	009	Social Security - Certified	1,301	1,301	-
	215	009	Teacher Retirement Fund (Prior to 7-1-95)	510	510	-
	216	009	Teacher Retirement Fund (After 7-1-95)	595	595	-
	611	009	Supplies, Instructional	1,000	1,000	-
13900			Total Other Adult/Continuing Ed Program	20,406	20,406	-
			TOTAL INSTRUCTION - ADULT/CONTINUING	20,406	20,406	-
14000			SUMMER SCHOOL PROGRAMS			
14100			Elementary			
	110	013	Certified Salaries, Teachers	175,000	135,660	(39,340)
			2004 - \$203,228			
			2005 - \$ 66,669			
			2006 - \$ 90,632			
			2007 - \$181,512			
			2008 - \$117,734			
	120	013	Non-certified Salaries, Paraprofessionals	20,000	20,000	-
	211	013	Social Security - Noncertified	1,530	1,530	-
	212	013	Social Security - Certified	5,250	10,378	5,128
	214	013	Public Employees Retirement Fund (7.25%)	10,063	9,835	(228)
	215	013	Teacher Retirement Fund (Prior to 7-1-95)	5,250	2,171	(3,079)
	216	013	Teacher Retirement Fund (After 7-1-95)	6,125	8,140	2,015
	611	013	Supplies	6,000	6,000	-
14100			Total Elementary	229,218	193,714	(35,504)
14300			High School			
	110	013	Certified Salaries	143,150	141,000	(2,150)
			2004 - \$133,754			
			2005 - \$135,362			
			2006 - \$123,735			
			2007 - \$107,271			
			2008 - \$122,112			
	212	013	Social Security - Certified	10,951	10,787	(164)
	215	013	Teacher Retirement Fund (Prior to 7-1-95)	4,295	2,256	(2,039)
	216	013	Teacher Retirement Fund (After 7-1-95)	5,010	8,460	3,450
	611	013	Instructional Supplies	1,400	1,400	-
14310	110	013	Driver Ed. Teachers	81,800	81,800	-
	212	013	Social Security - Certified	6,258	6,258	-
	215	013	Teacher Retirement Fund (Prior to 7-1-95)	2,454	1,309	(1,145)
	216	013	Teacher Retirement Fund (After 7-1-95)	2,863	4,908	2,045
	430	013	Repairs, Pickup, Servicing	5,000	5,000	-
	440	013	Rental, Vehicles, Driver Ed.	9,100	9,100	-

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
			800 days x 8.00/day (18 vehicles) \$6,400 clean-up, service, install controls 18 cars x \$150			
	520	013	Insurance, Driver Ed. Cars	6,500	6,500	-
	611	013	Supplies, Driver Education	9,430	9,430	-
			Gasoline	9,230		
			Other	200		
14300			Total High School	288,211	288,208	(3)
14000			TOTAL Instruction - Summer School	517,429	481,922	(35,507)
			SCHOOL YEAR/SUMMER SCHOOL PROGRAMS			
16000			REMEDIATION			
16100			Remediation Testing			
	110	007	Salaries Elementary Remediation	309,475	305,795	(3,680)
	110	007	GQE Salaries	75,000	75,000	-
	212	007	Social Security - Certified	29,412	29,131	(281)
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	11,534	6,093	(5,441)
	216	007	Teacher Retirement Fund (After 7-1-95)	13,457	22,848	9,391
	611	007	GQE Supplies	15,000	15,000	-
16100			Total Remediation Testing	453,878	453,867	(11)
16200			Preventive Remediation			
	110	007	Salaries Remediation Preventative	73,000	72,300	(700)
	212	007	Social Security - Certified	5,585	5,531	(54)
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	2,190	1,157	(1,033)
	216	007	Teacher Retirement Fund (After 7-1-95)	2,555	4,338	1,783
	611	007	Supplies	5,000	5,000	-
16200			Total Preventive Remediation	88,330	88,326	(4)
16000			TOTAL REMEDIATION	542,208	542,193	(15)
			PAYMENTS TO OTHER GOVERNMENTAL UNITS			
17000			Transfer Tuition			
	561	012	Special Education	60,000	60,000	-
	563	007	Ombudsman (25 slots @ \$4,300)	195,075	107,500	(87,575)
	563	007	The Crossing (25 slots @ \$6,000)	-	150,000	150,000
	564	007	Ivy Tech/ IPFW	35,000	35,000	-
17100			Total Transfer Tuition	290,075	352,500	62,425
17300			Area Vocational School			
	561	007	Anthis Career Center 50 students @ \$5,230 (\$4,754 + 10%)	261,500	261,500	-
17300			Total Area Vocational School	261,500	261,500	-
			TOTAL NON-PROGRAMMED CHARGES	551,575	614,000	62,425

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
			*** TOTAL INSTRUCTION ***	48,189,087	48,724,145	535,058
20000			SUPPORT SERVICES			
21000			Support Services - Students			
21100			Attendance & Social Work Services			
21110			Service Area Direction			
	110	013	Certified Salary, Exec Director Student Svcs Director (Vacant) \$76,000 of Salary Paid by Title I	100,225	24,590	(75,635)
	120	013	OSP Sal Student Service [1.0 FTE]	38,739	38,547	(192)
	130	013	Sub Teacher Sal	2,000	-	(2,000)
	211	013	Social Security - Noncertified	2,964	2,949	(15)
	212	013	Social Security - Certified	7,820	1,881	(5,939)
	214	013	Public Employees Retirement Fund (7.25% & 3%)	3,777	3,951	174
	215	013	Teacher Retirement Fund (Prior to 7-1-95)	3,007	738	(2,269)
	216	013	Teacher Retirement Fund (After 7-1-95)	-	2,795	2,795
	221	013	Group Insurance - Life	-	210	210
	222	013	Group Insurance - Medical	15,047	14,919	(128)
	241	013	401(a) EACS Share - 1%	1,390	631	(759)
	242	013	401(a) EACS Share - 2%	-	492	492
	245	013	Long Term Disability	306	139	(167)
	314	013	Contracted Service, Hearings	-	-	-
	580	013	Mileage Reimbursement	2,700	2,700	-
	580	013	Conference and Travel	2,000	2,000	-
	611	013	Supplies	2,000	2,000	-
21110			Total Service Area Direction	181,975	98,542	(83,433)
21200			Guidance Services			
21220			Counseling Services			
	110	007	Certified Salaries, Counselors [FTE 18]	1,087,021	1,041,338	(45,683)
	110	007	Extended Days (150 days)	45,048	46,907	1,859
	120	007	Non-certified Salaries, Student Assistance (6.5 FTE)	159,560	264,025	104,465
	120	007	Non-certified Salaries, Secretaries (Qty 5)	133,754	136,203	2,449
	211	007	Social Security - Noncertified	22,439	30,617	8,178
	212	007	Social Security - Certified	86,603	83,251	(3,352)
	214	007	Public Employees Retirement Fund (7.25% & 3%)	28,598	41,023	12,425
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	33,962	17,412	(16,550)
	216	007	Teacher Retirement Fund (After 7-1-95)	39,622	65,295	25,673
	221	007	Group Insurance - Life (Groups 4, 8, 20, 33, 34)	-	1,632	1,632
	222	007	Group Insurance - Medical (Groups 4, 8, 20, 33, 34)	205,501	294,355	88,854
	243	007	VEBA Payments - Sick Days (Teachers)	2,970	2,430	(540)

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	3,544	6,328	2,784
	245	007	Long Term Disability	3,143	3,282	139
	611	007	Supplies & Materials	7,500	7,500	-
21220			Total Counseling Services	1,859,265	2,041,598	182,333
21300			Health Services			
21340			Nurse Services			
	120	007	Non-Certified Salaries, Nurses [Qty - 18; 15.1 FTE]	408,907	408,126	(781)
			2003 \$345,555			
			2004 \$377,806			
			2005 \$341,311 + \$29,118 (subcontracted)			
			2006 \$376,811 + \$238 (subcontracted)			
			2007 \$393,000 + \$1,463 (subcontracted)			
			2008 \$412,581			
	130	013	Substitute Nurses	36,750	36,750	-
	211	007	Social Security - Noncertified	34,093	34,033	(60)
	214	007	Public Employees Retirement Fund (7.25%)	27,601	29,589	1,988
	221	007	Group Insurance - Life (Group 28)	-	394	394
	222	007	Group Insurance - Medical (Group 28)	67,033	67,996	963
	245	007	Long Term Disability	902	900	(2)
	580	013	Travel Reimbursement	1,075	1,075	-
			2004 \$188			
			2005 \$429			
			2006 \$235			
			2007 \$589			
			2008 \$521			
	611	013	Clinic Supplies	31,700	31,700	-
			2002 \$21,507			
			2003 \$27,276			
			2004 \$22,635			
			2005 \$29,955			
			2006 \$27,019			
			2007 \$29,039			
			2008 \$27,387			
21340			Total Nurse Services	608,061	610,563	2,502
21400			PSYCHOLOGICAL SERVICES			
21420			Psychological Testing			
	110	012	Certified Salaries, Psychologists [4.0 FTE]	242,834	245,899	3,065
	212	012	Social Security - Certified	18,577	18,811	234

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	7,285	3,934	(3,351)
	216	012	Teacher Retirement Fund (After 7-1-95)	8,499	14,754	6,255
	221	012	Group Insurance - Life (Groups 4 & 8)	-	238	238
	222	012	Group Insurance - Medical (Groups 4 & 8)	37,420	37,463	43
	243	012	VEBA Payments - Sick Days (Teachers)	405	405	-
	244	012	VEBA Payments - 1.5% of BS-0 (Teachers)	506	506	-
	245	012	Long Term Disability	535	542	7
	314	012	Contracted Services, psychological testing	45,000	45,000	-
	580	012	Mileage Reimbursement	4,700	4,700	-
	580	012	Professional Leave	2,000	2,000	-
	611	012	Materials & Supplies	11,910	11,910	-
			2002 \$10,667			
			2003 \$15,122			
			2004 \$8,073			
			2005 \$13,761			
			2006 \$10,037			
			2007 \$8,965			
			2008 \$14,832			
21420			Total Psychological Testing	379,671	386,162	6,491
21800			SPECIAL EDUCATION ADMINISTRATION			
21810			Service Area Direction			
	110	012	Certified Salary, Executive Director (DeLong)	101,091	100,590	(501)
	120	012	Non-certified Salary, OSP [Miller]	38,739	38,547	(192)
	130	012	Sub Teacher Sal	7,000	7,000	-
	211	012	Social Security - Noncertified	2,964	2,949	(15)
	212	012	Social Security - Certified	8,269	8,231	(38)
	214	012	Public Employees Retirement Fund (7.25% & 3%)	3,777	3,951	174
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	3,033	3,018	(15)
	216	012	Teacher Retirement Fund (After 7-1-95)	-	-	-
	221	012	Group Insurance - Life	-	711	711
	222	012	Group Insurance - Medical	19,239	19,079	(160)
	241	012	401(a) EACS Share - 1%	1,398	1,391	(7)
	245	012	Long Term Disability	308	307	(1)
	314	012	Contracted Services	3,000	3,000	-
	580	012	Mileage Reimbursement	1,900	1,900	-
	580	012	Professional Leave (Conferences/Workshops)	2,000	2,000	-
	611	012	Supplies	500	500	-
21810			Total Service Area Direction	193,218	193,174	(44)

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
21890			Other Spec Ed Administration			
	110	012	Manager Special Services (Brown)	83,821	83,406	(415)
	212	012	Social Security - Certified	6,412	6,381	(31)
	215	012	Teacher Retirement Fund (Prior to 7-1-95)	2,515	2,502	(13)
	216	012	Teacher Retirement Fund (After 7-1-95)	6,077	5,838	(239)
	221	012	Group Insurance - Life	-	538	538
	222	012	Group Insurance - Medical	5,529	5,476	(53)
	241	012	401(a) EACS Share - 1%	838	834	(4)
	242	012	401(a) EACS Share - 2%	1,676	1,668	(8)
	245	012	Long Term Disability	185	184	(1)
	580	012	Professional Leave (Conferences/Workshops)	1,500	1,500	-
21890			Total Other Spec Ed Administration	108,553	108,327	(226)
			TOTAL SUPPORT SERVICES - STUDENTS	3,330,743	3,438,366	107,623
22000			SUPPORT SERVICES - INSTRUCTION			
22100			Improvement of Instruction			
22110			Service Area Direction			
	110	004	Asst. Superintendent for Instruction (MacLean)	118,764	118,176	(588)
	120	004	OSP (Wilson)	40,293	40,093	(200)
	211	004	Social Security - Noncertified	3,082	3,067	(15)
	212	004	Social Security - Certified	9,085	9,040	(45)
	214	004	Public Employees Retirement Fund (7.25% & 3%)	3,929	4,110	181
	215	004	Teacher Retirement Fund (Prior to 7-1-95)	3,563	3,545	(18)
	216	004	Teacher Retirement Fund (After 7-1-95)	8,610	8,272	(338)
	221	012	Group Insurance - Life	-	827	827
	222	012	Group Insurance - Medical	15,047	14,919	(128)
	241	004	401(a) EACS Share - 1%	1,591	1,583	(8)
	242	004	401(a) EACS Share - 2%	2,375	2,364	(11)
	245	004	Long Term Disability	351	349	(2)
	580	004	Professional Leave (includes mileage)	3,500	3,500	-
	611	004	Supplies (Academics)	1,000	1,000	-
22110			Total Service Area Direction	211,190	210,845	(345)
22120			Instruction & Curriculum Development			
	110	004	Director of Curriculum & Instruction [Drummond]	85,492	83,241	(2,251)
	110	004	Curriculum Development - Teacher Stipends	11,000	11,000	-
	130	004	Curriculum - Substitutes	10,000	10,000	-
	212	004	Social Security - Certified	6,540	6,368	(172)
	215	004	Teacher Retirement Fund (Prior to 7-1-95)	2,565	2,497	(68)
	216	004	Teacher Retirement Fund (After 7-1-95)	6,198	5,827	(371)

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	221	012	Group Insurance - Life	-	537	537
	222	012	Group Insurance - Medical	13,711	13,603	(108)
	241	004	401(a) EACS Share - 1%	855	832	(23)
	242	004	401(a) EACS Share - 2%	1,710	1,665	(45)
	245	004	Long Term Disability	189	184	(5)
	314	004	Consultant Services	2,000	2,000	-
	580	004	Professional Development	2,000	2,000	-
	611	004	Curriculum Supplies - Elementary & Secondary	10,000	10,000	-
22120			Total Instruction & Curriculum Development	152,260	149,754	(2,506)
22130			Instructional Staff Training Service			
	110	004	Manager of Professional Development [Holsinger]	66,762	74,139	7,377
	212	004	Social Security - Certified	5,107	5,672	565
	215	004	Teacher Retirement Fund (Prior to 7-1-95)	2,003	2,224	221
	216	004	Teacher Retirement Fund (After 7-1-95)	4,840	5,190	350
	221	012	Group Insurance - Life	-	477	477
	222	012	Group Insurance - Medical	9,518	9,444	(74)
	241	004	401(a) EACS Share - 1%	668	741	73
	242	004	401(a) EACS Share - 2%	1,335	1,483	148
	245	004	Long Term Disability	147	163	16
	580	004	Professional Development	1,500	1,500	-
22130			Total Instructional Staff Training Service	91,880	101,033	9,153
22190			Other Improvement of Instructional Services			
	110	004	Director of Accountability [Roscoe]	66,762	77,227	10,465
	212	004	Social Security - Certified	5,107	5,908	801
	215	004	Teacher Retirement Fund (Prior to 7-1-95)	2,003	2,317	314
	216	004	Teacher Retirement Fund (After 7-1-95)	4,840	5,406	566
	221	012	Group Insurance - Life	-	498	498
	222	012	Group Insurance - Medical	5,529	5,476	(53)
	241	004	401(a) EACS Share - 1%	668	772	104
	242	004	401(a) EACS Share - 2%	1,335	1,545	210
	245	004	Long Term Disability	147	170	23
	580	004	Professional Development	1,500	1,500	-
22190			Total Other Improvement of Instructional Services	87,891	100,819	12,928
22200			Library/Media Services			
22210			Service Area Direction			
	580	010	Travel Reimbursement	2,300	2,300	-
	580	010	Professional Leave (Conference/Workshops)	500	500	-
22210			Total Service Area Direction	2,800	2,800	-
22220			School Library			

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	110	007	Certified Salaries, Librarians [7.0 FTE]	443,056	413,098	(29,958)
	120	007	Non-certified Salaries, Media Aides [11.0 FTE]	205,795	212,566	6,771
	211	007	Social Security - Noncertified	15,743	16,261	518
	212	007	Social Security - Certified	33,894	31,602	(2,292)
	214	007	Public Employees Retirement Fund (7.25%)	13,891	15,411	1,520
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	13,292	6,610	(6,682)
	216	007	Teacher Retirement Fund (After 7-1-95)	15,507	24,786	9,279
	221	012	Group Insurance - Life	-	738	738
	222	012	Group Insurance - Medical	133,745	133,203	(542)
	243	007	VEBA Payments - Sick Days (Teachers)	1,485	945	(540)
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	1,519	1,772	253
	245	007	Long Term Disability	1,431	1,380	(51)
	640	007	Library Books & Repairs	60,000	60,000	-
	650	007	Periodicals	14,000	14,000	-
22220			Total School Library	953,358	932,372	(20,986)
22230			Audiovisual Services			
	120	010	Paraprofessional (0.5 FTE)	7,385	7,487	102
	211	010	Social Security - Noncertified	565	573	8
	214	010	Public Employees Retirement Fund (7.25%)	498	543	45
	221	012	Group Insurance - Life	-	20	20
	222	012	Group Insurance - Medical	6,855	6,801	(54)
	245	010	Long Term Disability	16	17	1
	611	010	Operating Supplies	8,000	8,000	-
	611	Sch	Materials & Supplies (IMC 15,600)	45,000	45,000	-
	730	010	Equipment, New	-	-	-
22230			Total Audiovisual Services	68,319	68,441	122
22240			Educational Television			
	611	010	Materials & Supplies	9,000	9,000	-
22240			Total Educational Television	9,000	9,000	-
22250			Computer Assisted Instruction			
	316	011	Contracted Services - Data Processing	20,000	20,000	-
			MECC Membership 6,000			
			Wang Users Group Membership 150			
			CompuServe/Source 1,150			
	580	011	Technology Training - Certifications	6,000	6,000	-
	580	011	Professional Leave	2,000	2,000	-
22250			Total Computer Assisted Instruction	28,000	28,000	-
22400			Academic Student Assessment			
	316	004	Testing	70,000	70,000	-

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
22400			Total Academic Student Assessment	70,000	70,000	-
			*** TOTAL SUPPURT SERVICES - INSTRUCTION	1,674,698	1,673,064	(1,634)
23100			Board of Education			
23110			Service Area Direction			
	115	003	Salaries, Board Members 7 @ \$2,000 plus \$112 per Meeting Each	39,088	39,088	-
			2003 \$20,125			
			2004 \$20,860			
			2005 \$21,000			
			2006 \$20,755			
			2007 \$20,965			
			2008 \$27,447			
	211	003	Social Security - Noncertified	2,990	2,990	-
	222	003	Group Insurance - Medical (Group 39)	60,168	59,696	(472)
	318	003	Superintendent Search	15,000	-	(15,000)
	580	003	Conference/Workshop Expenses	15,000	15,000	-
			2002 \$9,054			
			2003 \$8,282			
			2004 \$9,399			
			2005 \$13,093			
			2006 \$8,437			
			2007 \$17,074			
			2008 \$12,498			
	810	003	Dues & Fees	10,200	10,200	-
			ISBA	4,500		
			NSBA	4,400		
			Other	1,000		
			Chamber of Commerce	300		
23110			Total Service Area Direction	142,446	126,974	(15,472)
23150	318	003	Legal Services	57,000	107,000	50,000
			2002 \$61,174			
			2003 \$ 1,275			
			2004 \$44,777			
			2005 \$10,758			
			2006 \$23,549			
			2007 \$16,198			
			2008 \$10,094			
23160	319	003	Promotion of School Corporation	10,000	10,200	200

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
23190	316	001	Research Services	25,000	25,000	-
23210			Office of the Superintendent			
	110	001	Certified Salary, Superintendent [Green]	178,325	154,251	(24,074)
	120	001	Non-Certified Salary, OSP [Labie]	43,432	43,217	(215)
	211	001	Social Security - Noncertified	3,323	3,306	(17)
	212	001	Social Security - Certified	13,642	11,800	(1,842)
	214	001	Public Employees Retirement Fund (7.25% & 3%)	4,235	4,430	195
	215	001	Teacher Retirement Fund (Prior to 7-1-95)	5,350	4,628	(722)
	216	001	Teacher Retirement Fund (After 7-1-95)	12,929	10,798	(2,131)
	221	012	Group Insurance - Life	-	1,065	1,065
	222	012	Group Insurance - Medical	23,229	36,649	13,420
	241	001	401(a) EACS Share - 1%	2,218	1,975	(243)
	242	001	401(a) EACS Share - 2%	3,567	3,085	(482)
	225	001	Long Term Disability	489	435	(54)
	532	001	Postage	24,000	24,000	-
			2003 \$16,128			
			2004 \$16,377			
			2005 \$15,549			
			2006 \$18,446			
			2007 \$24,638			
			2008 \$28,803			
	580	001	Professional Leave (Conferences/Workshops)	6,500	6,500	-
	611	001	Office Supplies	6,000	6,000	-
			2003 \$1,173			
			2004 \$1,190			
			2005 \$ 743			
			2006 \$2,909			
			2007 \$ 474			
			2008 \$10,600			
	650	001	Periodicals	4,000	4,000	-
			2003 \$6,475			
			2004 \$3,941			
			2005 \$1,481			
			2006 \$3,210			
			2007 \$ 514			
			2008 \$ 850			
	810	001	Professional Dues	4,000	4,000	-
			2004 \$6,952			
			2005 \$2,774			

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
			2006 \$2,287			
			2007 \$1,365			
			2008 \$3,294			
23210			Total Office of the Superintendent	335,239	320,139	(15,100)
23220			Community Development			
	120	014	Director of Community Development [Fritzinger]	79,251	77,227	(2,024)
	211	014	Social Security - Noncertified	6,063	5,908	(155)
	214	014	Public Employees Retirement Fund (7.25% & 3%)	7,826	7,916	90
	221	012	Group Insurance - Life	-	498	498
	222	012	Group Insurance - Medical	9,518	9,444	(74)
	241	014	401(a) EACS Share - 1%	793	772	(21)
	242	014	401(a) EACS Share - 2%	1,585	1,545	(40)
	245	014	Long Term Disability	175	170	(5)
	314	014	Contracted Services	2,000	2,000	-
			2002 \$ 25			
			2003 \$ 85			
			2004 \$ 0			
			2005 \$ 125			
			2006 \$1,774			
			2007 \$ 931			
			2008 \$ 918			
	580	014	Professional Development	2,000	2,000	-
	611	014	Supplies, Printing	2,500	2,500	-
			2002 \$2,537			
			2003 \$1,218			
			2004 \$1,796			
			2005 \$2,066			
			2006 \$1,407			
			2007 \$2,343			
			2008 \$2,435			
23220			Total Community Relations	111,711	109,980	(1,731)
23230			Staff Relations & Negotiations			
	120	006	Legal Counsel [Vacant]	107,442	-	(107,442)
	120	006	Human Resources Director [Rohrbacher]	76,075	75,691	(384)
	120	006	Salary, OSP Non-Certified (2)	74,621	76,710	2,089
	120	006	Receptionist [FTE 1]	20,880	20,880	-
	211	006	Social Security - Noncertified	21,345	13,256	(8,089)
	214	006	Public Employees Retirement Fund (7.25% & 3%)	25,168	15,621	(9,547)

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	221	012	Group Insurance - Life	-	606	606
	222	012	Group Insurance - Medical	24,768	23,046	(1,722)
	241	006	401(a) EACS Share - 1%	615	1,524	909
	242	006	401(a) EACS Share - 2%	3,670	1,514	(2,156)
	245	006	Long Term Disability	615	382	(233)
	314	006	Professional Services (Background Checks)	750	9,150	8,400
	319	006	Other Professional Service	-	-	-
	580	006	Travel Reimbursement	2,000	-	(2,000)
	580	006	Professional Leave	3,000	3,000	-
	580	006	Teacher of the Year - Professional Development	3,500	3,500	-
	580	006	Certified Workshop Reimbursement	5,000	5,000	-
	540	006	Advertising	5,000	5,000	-
	611	006	Supplies	1,000	1,000	-
	650	006	Periodicals	4,000	2,000	(2,000)
	810	006	Professional Dues (Administrators)	19,500	19,500	-
23230			Total Staff Relations & Negotiations	398,949	277,380	(121,569)
			TOTAL SUPPPORT SERVICE- GEN ADMIN	1,080,345	976,673	(103,672)
24100			Office of the Principal's Services			
	110	007	Certified Salaries	2,930,080	2,723,600	(206,480)
			Elementary Principals - 11	934,039		
			Secondary Principals - 7	695,858		
			Elementary Assistants - 1	-		
			Secondary Assistants - 7	562,888		
			Athletic Directors - 5	375,524		
			Deans - 2	155,290		
			Admin. Intern - 2	-		
	120	007	Non-certified Salaries, Secretaries (FTE 27) + OSP (FTE 1)	786,502	800,238	13,736
	211	007	Social Security - Noncertified	60,167	61,218	1,051
	212	007	Social Security - Certified	224,151	208,355	(15,796)
	214	007	Public Employees Retirement Fund (7.25%)	53,089	59,047	5,958
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	87,902	81,708	(6,194)
	216	007	Teacher Retirement Fund (After 7-1-95)	102,553	108,944	6,391
	221	007	Group Insurance - Life	-	18,814	18,814
	222	007	Group Insurance - Medical	586,165	586,907	742
	241	007	401(a) EACS Share - 1%	29,301	27,236	(2,065)
	242	007	401(a) EACS Share - 2%	31,059	32,683	1,624
	245	007	Long Term Disability	8,195	7,770	(425)
	580	007	Travel Reimbursement	35,000	35,000	-

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	810	007	Professional dues	-	-	-
24100			Total Office of the Principal's Services	4,934,164	4,751,520	(182,644)
24900			School Management			
	110	007	Certified Salary, Asst. Supt for School Mgmt. (Zehr)	-	107,076	107,076
	120	007	OSP Sal Student Service [1.0 FTE]	-	33,346	33,346
	211	007	Social Security - Noncertified	-	2,551	2,551
	212	007	Social Security - Certified	-	8,191	8,191
	214	007	Public Employees Retirement Fund (7.25% & 3%)	-	3,418	3,418
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	-	3,212	3,212
	216	007	Teacher Retirement Fund (After 7-1-95)	-	-	-
	221	007	Group Insurance - Life	-	754	754
	222	007	Group Insurance - Medical	-	14,919	14,919
	241	007	401(a) EACS Share - 1%	-	1,404	1,404
	242	007	401(a) EACS Share - 2%	-	-	-
	245	007	Long Term Disability	-	310	310
	580	007	Mileage Reimbursement	-	2,500	2,500
	580	007	Conference and Travel	-	2,000	2,000
	611	007	Supplies	-	2,000	2,000
24900			Total School Management Area Direction	-	181,681	181,681
			*** TOTAL SUPPORT SERVICES - SCHOOL ADMINISTRATI	4,934,164	4,933,201	(963)
25110			Office of the Business Manager			
	110	007	Certified Salary, Asst Supt for Adm Svcs [Stahly] 2/3 General Fund, 1/3 Transportation	72,923	71,741	(1,182)
	120	007	Non-certified Salaries (Payroll + 50%Bookkeeper/FS + .5 Supp	58,885	75,266	16,381
	211	007	Social Security - Noncertified	4,505	5,758	1,253
	212	007	Social Security - Certified	5,579	5,488	(91)
	214	007	Public Employees Retirement Fund (7.25% & 3%)	5,741	7,715	1,974
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	2,188	2,152	(36)
	216	007	Teacher Retirement Fund (After 7-1-95)	5,287	5,201	(86)
	221	012	Group Insurance - Life	-	640	640
	222	012	Group Insurance - Medical	24,768	28,522	3,754
	241	007	401(a) EACS Share - 1%	1,318	1,470	152
	242	007	401(a) EACS Share - 2%	729	1,435	706
	245	007	Long Term Disability	291	324	33
	580	007	Professional Leave (Conferences/Workshops)	2,000	2,000	-
25110			Total Office of the Business Manager	184,214	207,712	23,498

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
25160			Financial Accounting			
	120	007	Mgr Financial Svcs (60% General/ 40% Food Service) [Goegle]	45,645	45,414	(231)
	211	007	Social Security - Noncertified	3,492	3,474	(18)
	214	007	Public Employees Retirement Fund (7.25% & 3%)	4,450	4,655	205
	221	012	Group Insurance - Life	-	288	288
	222	012	Group Insurance - Medical	7,891	9,444	1,553
	241	007	401(a) EACS Share - 1%	456	454	(2)
	245	007	Long Term Disability	101	100	(1)
	580	007	Mileage Reimbursement	1,000	1,000	-
	580	007	Professional Leave (Conf./Workshop)	1,500	1,500	-
	611	007	Supplies (Central Office)	24,000	24,000	-
25160			Total Financial Accounting	88,535	90,329	1,794
25220			Purchasing			
	120	007	Non-certified Salaries [2 FTE]	77,477	77,094	(383)
	211	007	Social Security - Noncertified	5,927	5,898	(29)
	214	007	Public Employees Retirement Fund (7.25% & 3%)	7,554	7,902	348
	221	012	Group Insurance - Life	-	119	119
	222	012	Group Insurance - Medical	15,782	18,887	3,105
	245	007	Long Term Disability	171	170	(1)
	241	007	401(a) EACS Share - 1%	775	771	(4)
25220			Total Purchasing	107,686	110,841	3,155
25300			Printing, Publishing, and Duplicating			
	110	007	Supervisor - Stipend [Summer]	25,000	25,000	-
	120	007	Summer Help	10,000	10,000	-
	211	007	Social Security - Noncertified	1,913	1,913	-
	212	007	Social Security - Certified	765	765	-
	214	007	Public Employees Retirement Fund (7.25%)	675	725	50
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	750	750	-
	216	007	Teacher Retirement Fund (After 7-1-95)	1,813	1,750	(63)
	540	007	Annual Report Brochure	8,500	8,500	-
			2007 \$ 8,319			
	540	007	Advertising - Legals	11,000	11,000	-
			2002 \$ 10,116			
			2003 \$ 8,665			
			2004 \$ 11,155			
			2005 \$ 4,685			
			2006 \$ 3,585			
			2007 \$ 4,467			

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
			2008 \$ 7,038			
	550	007	Publications - Directory	1,500	1,500	-
	611	007	Supplies, Printing	40,000	40,000	-
			2002 \$40,263			
			2003 \$43,160			
			2004 \$39,237			
			2005 \$26,786			
			2006 \$34,328			
			2007 \$37,133			
			2008 \$28,005			
	730	007	Equipment, Replacement	-	-	-
25300			Total Printing, Publishing, and Duplicating	101,916	101,903	(13)
25400			Planning, Research, Development (Staff)			
	110	004	Certified Teacher Salaries/Staff Development - Stipends	10,000	10,000	-
	130	004	Substitute Teachers/ Staff Development	15,000	15,000	-
	212	004	Social Security - Certified	1,913	1,913	-
	215	004	Teacher Retirement Fund (Prior to 7-1-95)	300	160	(140)
	216	004	Teacher Retirement Fund (After 7-1-95)	350	600	250
	312	Var	Staff Development to be split to buildings Speakers- 9,000 Admin- 25,000	34,000	34,000	-
	314	004	Consultant	15,000	15,000	-
	580	004	Conference/Travel	25,000	25,000	-
	319	004	Administrative Retreat	1,000	1,000	-
	611	004	Supplies & Materials	20,000	20,000	-
	580Var	Var	PL 221 [Avg for 4 years]	116,000	116,000	-
	810.13	006	Administrative Educational Assistance (Policy 2170.13)	2,500	2,500	-
	810.14	006	Administrative Educational Assistance (Policy 2170.14)	10,000	10,000	-
25400			Total Planning, Research, Development (Staff)	251,063	251,173	110
25600			Public Relations			
	120	002	Public Relations Liaison [Kelly]	54,344	55,605	1,261
	211	002	Social Security - Noncertified	4,157	4,254	97
	214	002	Public Employees Retirement Fund (7.25% & 3%)	5,299	5,700	401
	221	012	Group Insurance - Life	-	355	355
	222	012	Group Insurance - Medical	5,529	5,476	(53)
	241	002	401(a) EACS Share - 1%	543	556	13
	242	002	401(a) EACS Share - 2%	1,087	1,112	25
	245	002	Long Term Disability	120	123	3
	314	002	Contracted Services	10,000	10,000	-

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	580	002	Professional Development	2,000	2,000	-
	580	002	Indistrict Travel	1,000	1,000	-
	611	002	Supplies, Printing	4,000	4,000	-
25600			Total Public Relations	88,079	90,181	2,102
25750			Health Services			
	314	006	Physical Examinations, Security Checks, & Hepatitis B	6,000	6,000	-
			2002 \$3,203			
			2003 \$3,365			
			2004 \$5,005			
			2005 \$2,218			
			2006 \$2,290			
			2007 \$2,200			
			2008 \$1,946			
25750			Total Health Services	6,000	6,000	-
25890			Other Technology Services (Data Processing)			
	316	007	Business Office RDS - 11,000	14,000	14,000	-
	316	011	Computer Service 5,000	6,000	6,000	-
	611	011	Computer Service 14,000	16,000	16,000	-
	611	007	Business Office 8,000	8,000	8,000	-
25890			Total Other Technology Services (Data Processing)	44,000	44,000	-
25920			Ditch Assessment			
	810	018	Assessment	700	700	-
25920			Total Ditch Assessment	700	700	-
			*** TOTAL SUPPORT SERVICES - CENTRAL SERVICES ***	872,193	902,839	30,646
26100			Plant Services - Direction			
	120	018	Salary, OSP [Gephert]	38,739	38,739	-
	211	018	Social Security - Noncertified	2,964	2,964	-
	214	018	Public Employees Retirement Fund (7.25% & 3%)	3,777	3,971	194
	221	012	Group Insurance - Life	-	59	59
	222	012	Group Insurance - Medical	5,529	5,476	(53)
	241	018	401(a) EACS Share - 1%	387	387	-
	245	018	Long Term Disability	85	85	-
	580	018	Professional Leave (Conferences/Workshops)	1,600	1,600	-
	730	018	Furniture & Equipment, Replacement	-	-	-

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
26100			Total Plant Services - Direction	53,081	53,281	200
26200			Maintenance of Buildings			
	120	018	Custodial Salaries	2,645,033	2,570,106	(74,928)
			Class I 33.5 custodians	1,073,698		
			Class II 23 custodians	744,587		
			Class III 1 custodian	33,445		
			Class IV 11 custodians	407,639		
			Class V 2 custodians	75,335		
			Class VI 5 custodians	191,803		
			Floaters 2	43,599		
	130	018	Substitute Salaries	45,000	45,000	-
			2002 \$ 49,619			
			2003 \$ 49,957			
			2004 \$ 27,461			
			2005 \$ 37,253			
			2006 \$ 35,144			
			2007 \$ 54,274			
			2008 \$ 65,158			
	140	018	Custodial Overtime Salaries	51,000	51,000	-
			2003 \$ 52,354			
			2004 \$ 51,618			
			2005 \$ 44,508			
			2006 \$ 42,673			
			2007 \$ 30,823			
			2008 \$ 28,502			
	211	018	Social Security - Noncertified	239,840	233,284	(6,556)
	214	018	Public Employees Retirement Fund (7.25% & 3%)	262,863	268,663	5,800
	221	018	Group Insurance - Life	-	3,309	3,309
	222	018	Group Insurance - Medical	600,988	549,425	(51,563)
	225	018	Workers Compensation	75,000	75,000	-
	244	018	VEBA Payments - \$600 per Custodian	-	45,600	45,600
	245	018	Long Term Disability	5,945	5,780	(165)
	411	018	Water & Sewage	270,000	270,000	-
			2002 \$170,708			
			2003 \$163,713			
			2004 \$139,854 [Trans - \$5,705]			
			2005 \$209,353 [Trans - \$8,199]			
			2006 \$217,534 [Trans - \$7,849]			
			2007 \$259,939 [Trans - \$10,006]			

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
			2008 \$268,389 [Trans - \$4,115]			
	412	018	Refuse Removal	60,000	60,000	-
			2003 \$42,769			
			2004 \$33,773			
			2005 \$51,557			
			2006 \$56,873			
			2007 \$??,???			
			2008 \$70,067			
	440	018	Uniform Rental	32,400	32,400	-
	531	007	Telephone	55,000	55,000	-
			2002 \$51,432			
			2003 \$38,439			
			2004 \$18,574			
			2005 \$22,410			
			2006 \$54,055			
			2007 \$45,878			
			2008 \$47,930			
	580	018	Travel Between Building - 3 custodians	2,000	2,000	-
	611	018	Custodial Supplies	185,000	185,000	-
			2002 \$171,868			
			2003 \$150,039			
			2004 \$119,810			
			2005 \$138,463			
			2006 \$145,779			
			2007 \$149,721			
			2008 \$163,623			
	621	018	Electric Heat/Cool	210,000	210,000	-
			2002 \$202,453			
			2003 \$123,837			
			2004 \$ 82,481			
			2005 \$160,401			
			2006 \$ 35,483 [CPF - \$ 77,513]			
			2007 \$ 34,758 [CPF - \$ 70,000]			
			2008 \$ 44,439 [CPf - \$115,403]			
	622	018	Gas Heat	680,000	679,812	(188)
			2002 \$459,961			
			2003 \$527,727			
			2004 \$603,958 [CFF - \$373,000; Trans - \$6,468]			
			2005 \$144,708 [CPF - \$910,000; Trans - \$7,472]			
			2006 \$339,114 [CPF - \$520,797; Trans - \$7,437]			

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
			2007 \$ 67,735 [CPF - \$593,006; Trans - \$6,073]			
			2008 \$ 0 [CPF - \$717,662; Trans - \$ 0]			
	625	018	Lights & Power	1,020,000	820,000	(200,000)
			2002 \$1,213,387			
			2003 \$1,303,539			
			2004 \$1,034,563 [Trans - \$12,744]			
			2005 \$ 984,403 [Trans - \$13,593]			
			2006 \$ 529,378 [CPF - \$750,000; Trans - \$12,770]			
			2007 \$ 418,047 [CPF - \$935,117; Trans - \$14,581]			
			2008 \$ 386,908 [CPF - \$994,275 ; Trans - \$ 0]			
	626	018	Gas Domestic	15,000	-	(15,000)
			2002 \$12,916			
			2003 \$11,653			
			2004 \$ 4,186			
			2005 \$ 6,314			
			2006 \$ 1,372			
			2007 \$ 0			
			2008 \$ 0			
	730	018	Equipment, Vehicle, New	-	-	-
	730	018	Equipment, Vehicle, Replacement	20,000	20,000	-
	810	018	Miscellaneous Property Services	2,000	2,000	-
			Licenses			
			Boiler Inspection Fees			
26200			Total Maintenance of Buildings	6,477,069	6,183,379	(293,691)
26300			Maintenance of Grounds			
	430	018	Other Purchased Services	1,000	1,000	-
			Snow Removal			
	611	018	Materials/Supplies	-	-	-
			2002 \$19,643			
			2003 \$22,551			
			2004 \$25,504			
			2005 \$23,322			
			2006 \$ 0			
			2007 \$ 0			
			2008 \$ 586			
	731	018	Equipment, Vehicle Replacement/New	-	-	-
26300			Total Maintenance of Grounds	1,000	1,000	-
26500			Vehicle Maintenance (Not Buses)			

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	430	018	Contracted Repair	6,000	6,000	-
	611	018	Parts	3,000	3,000	-
	613	018	Supplies - Gas, Lubricants	5,000	5,000	-
			2002 \$4,784			
			2003 \$2,569			
			2004 \$3,467			
			2005 \$3,213			
			2006 \$ 815			
			2007 \$ 0			
			2008 \$ 982			
26500			Total Vehicle Maintenance (Not Buses)	14,000	14,000	-
26600			Security Services			
	120	007	Corporation Security Officer	42,000	42,000	-
			2004 \$39,655			
			2005 \$37,900			
			2006 \$35,430			
			2007 \$36,494			
			2008 \$42,850			
	211	018	Social Security - Noncertified	3,213	3,213	-
	214	018	Public Employees Retirement Fund (7.25%)	2,835	3,045	210
	319	018	Purchased Services	18,500	18,500	-
			2002 \$ 8,280			
			2003 \$ 9,621			
			2004 \$ 8,720			
			2005 \$ 7,230			
			2006 \$18,717			
			2007 \$17,666			
			2008 \$16,975			
26600			Total Security Services	66,548	66,758	-
26700			Insurance			
	520	007	Commercial (Includes Inland Marine)	365,000	365,000	-
			2003 \$353,047			
			2004 \$351,515			
			2005 \$333,950			
			2006 \$288,195			
			2007 \$133,173 [CPF - \$150,000]			
			2008 \$134,833 [CPF - \$150,000]			
	520	007	Umbrella	45,000	45,000	-

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
			2003 \$37,995			
			2004 \$40,336			
			2005 \$34,950			
			2006 \$21,985			
			2007 \$22,427			
			2008 \$24,456			
	520	007	Vehicles	12,000	12,000	-
	525	007	Official's Bonds	5,000	5,000	-
26700			Total Insurance	427,000	427,000	-
			*** TOTAL SUPPORT SERVICES - OPERATION & MAINT OF	7,038,698	6,745,418	(293,281)
			OTHER STAFF SERVICES			
	214	007	Public Employees Retirement Fund	-	-	-
			2002 \$392,684			
			2003 \$399,816			
			2004 \$438,212			
			2005 \$355,470			
			2006 \$393,475			
			2007 \$443,089			
			2008 \$561,823			
	211/212	007	Social Security 7.65%	-	-	-
			2002 \$2,841,227			
			2003 \$2,893,589			
			2004 \$2,971,616			
			2005 \$2,966,471			
			2006 \$2,959,142			
			2007 \$2,993,663			
			2008 \$3,120,483			
	225	007	Worker's Compensation	-	-	-
			2004 \$232,417			
			2005 \$179,451			
			2006 \$187,234			
			2007 \$209,035			
			2008 \$168,061			
	220	007	Group Insurance, Medical/Life	-	-	-
			2002 \$4,959,885			
			2003 \$4,809,633			
			2004 \$5,631,210			
			2005 \$5,948,139			

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
			2006 \$7,125,023			
			2007 \$7,682,463			
			2008 \$7,064,123			
	652	007	Official's Bonds	-	-	-
	231	007	Unemployment Compensation	-	-	-
	215/216	007	Teacher Retirement Fund	-	-	-
			2002 \$1,887,466			
			2003 \$1,853,552			
			2004 \$1,996,340			
			2005 \$1,950,135			
			2006 \$2,009,646			
			2007 \$2,132,214			
			2008 \$2,342,444			
	245	007	Long Term Disability	-	-	-
			2002 \$81,857			
			2003 \$99,366			
			2004 \$94,727			
			2005 \$87,319			
			2006 \$97,670			
			2007 \$98,464			
			2008 \$82,795			
	241	007	401(a) Payments (Administrators & OSP/TSP) -1% Match	-	-	-
	242	007	401(a) Payments (Administrators after 7/1/99) - 2%	-	-	-
	243	007	VEBA Payments - Sick Days (Teachers)	-	-	-
	244	007	VEBA Payments - 1.5% of BS-0 (Teachers)	-	-	-
			TOTAL STAFF SERVICES - OTHER	-	-	-
			COMMUNITY SERVICES			
			COMMUNITY RECREATION			
33400			Athletic Coaches			
	110	007	Salary, Extra-curricular Compensation	726,797	726,797	-
			2002 \$654,424			
			2003 \$672,466			
			2004 \$713,087			
			2005 \$670,534			
			2006 \$698,061			
			2007 \$710,804			
			2008 \$758,783			
	212	007	Social Security - Certified	55,600	55,600	-
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	21,804	11,629	(10,175)

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
	216	007	Teacher Retirement Fund (After 7-1-95)	25,438	43,608	18,170
33400			Total Athletic Coaches	829,639	837,634	7,995
33990			Other Community Services			
	110	007	Salary, Athletic Contest Workers	42,000	42,000	-
			5 hs x \$5,500			
			2 ms x \$3,500			
			2003 \$37,068			
			2004 \$37,280			
			2005 \$37,978			
			2006 \$40,606			
			2007 \$39,917			
			2008 \$40,515			
	212	007	Social Security - Certified	3,213	3,213	-
	215	007	Teacher Retirement Fund (Prior to 7-1-95)	1,260	672	(588)
	216	007	Teacher Retirement Fund (After 7-1-95)	1,470	2,520	1,050
33990			Total Other Community Services	47,943	48,405	462
			GRAND TOTAL GENERAL FUND	67,997,510	68,279,744	282,234

**EAST ALLEN COUNTY SCHOOLS
2010 GENERAL FUND BUDGET**

Function INDEX NUMBER	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2009 Budget	2010 Projected Budget	Difference
Object #			Description	2009 Budget	2010 Projected Budget	Difference
	110		Certified Salaries	38,550,327	38,476,557	(73,770)
	115		Board Members	39,088	39,088	-
	120		NonCertified Salaries	7,102,791	7,194,855	92,064
	130		Substitutes	935,665	887,634	(48,031)
	140		Overtime	51,000	51,000	-
	211		Social Security - NonCertified	587,811	594,027	6,216
	212		Social Security - Certified	3,002,875	3,001,189	(1,686)
	214		PEFF	613,722	658,126	44,404
	215/216		TRF (Before & After 7/1/1995)	2,525,528	2,917,071	391,543
	221		Group Life Insurance	-	71,569	71,569
	222/245		Group Health & LTD	7,966,708	7,885,917	(80,791)
	225		Worker's Compensation	200,000	200,000	-
	230		Unemployment Comp	30,000	30,000	-
	241/242		401(a)	95,580	93,924	(1,656)
	243/244		VEBA	243,136	283,381	40,245
	311-319		Purchased Professional/Technical Services	476,500	463,600	(12,900)
	411-499		Public or Private Utility Services	383,500	383,500	-
	510-525		Other Purchased Services	433,500	433,500	-
	531-550		Communications	112,400	112,900	500
	561-569		Tuition	551,575	614,000	62,425
	580		Travel & Professional Development	325,175	328,465	3,290
	611-689		General Supplies	1,696,980	1,700,980	4,000
	621-626		Utilities	1,925,000	1,709,812	(215,188)
	>690		Other	148,650	148,650	-
				67,997,510	68,279,744	282,234
				67,997,510	68,279,744	
				-	(0)	