(f) Undetermined

## WARREN COUNTY SCHOOL DISTRICT

"Rough Cut" Expenditures

## EXPENDITURE BUDGET BASE LINE FROM 2008-2009

## MAJOR 2008-2009 BUDGET IMPACT FACTOR ADJUSTMENTS

FICA Reimburgement       -7.65%       \$ (2,306,791) \$ (2,365,643) \$ (2,448,337) \$ (2,2634,029)         EMPLOYER RETIREMENT CONTRIBUTION       1.944,942       2,204,748       1.753,410       1.573,410         State Reimburgement Rate       50%       50%       50%       50%       50%         State Reimburgement Rate       3.23%       3.23%       3.23%       2.23%       2.23%       2.23%         CHARTER & CYBER SCHOOLS       0.000       900,000       900,000       950,000       0.000         Charter School Increase       External Cyber Schools       600,000       900,000       950,000         External Cyber Schools       600,000       900,000       950,000       -         Transportation Fuel Cost       210,000 \$       0.65       -       -         Preliminary Anticipated Expenditure Economies       93,000       -       -       -         SPECIAL EDUCATION SUBSIDY       2,77,075       3.266,594       24,258,259       50%       2.50%         SPECIAL EDUCATION SUBSIDY       2,77,075       3.266,734       24,258,259       50%       2.50%         REGULAR EDUCATION SUBSIDY       2,77,075       3.306,787       2,903,244       1,47,43       0.50%       665,000         SPECIAL EDUCATION SUBSIDY       2,		08-2009 2009-2010
FICA Reimbursement       -7.65%       \$ (2.366,571)       11,563,675       12,875,873       (2,234,337)       \$ (2,234,299)         MPLOYER ETIREMENT CONTRIBUTION       6,45%       -7.13%       \$ (2,248,537)       \$ (2,234,299)       (2,343,337)       \$ (2,234,299)         MPLOYER ETIREMENT CONTRIBUTION       6,45%       7.13%       4.76%       4.75% (a)         State Reimbursement Rate       50%       50%       50%       50%       50%         Charter Schools       600,000       800,000       900,000       950,000         External Cyber Schools       600,000       800,000       900,000       950,000         REDICAL BENEFIT INCREASE       (c)       10.00%         External Cyber Schools       600,000       800,000       900,000       950,000         REDICAL BENEFIT INCREASE       (c)       10.00%       7761,005       786,708         Per Capita Tax Collection & Assessor Costs       50,000       -       700,000       700,000         Transportation Fuel Cost       2007-2008       2008-2009       2009-201       0000000       2000,000         Special EDUCATION SUBSIDY       23,119,071       23,066,584       24,256,256       601,665       2.50%         ASSUMPTIONS:       2007-2008       2008-2009<		
FICA Reimbursement       -7.65%       \$ (2,306,741) \$ (2,365,543) \$ (2,448,337) \$ (2,534,029)         MPLOYER RETIREMENT CONTRIBUTION       6.45%       7.13%       4.76%       4.75% (8)         State Reimbursement Rate       1.944,942       2.204,748       1.523,410       50% 50% 50% 50% 50% 50% 50% 50% 50% 50%		· · · · · · · · · · · · · · · · · · ·
MPLOYER RETIREMENT CONTRIBUTION       6.45%       7.13%       4.76%       4.75% (a)         State Reimbursement Rate       50%       50%       50%       50%         State Reimbursement Rate       50%       50%       50%       50%         Chatter School Increase       972,471       1,102,374       761,705       786,708         Chatter School Increase       600,000       800,000       900,000       950,000         IEDICAL BENEFIT INCREASE       (c)       100%         External Cyber Schools       600,000       800,000       900,000       950,000         IPICAL BENEFIT INCREASE       (c)       100%         External Cyber Schools       600,000       800,000       900,000       950,000         IPICAL BENEFIT INCREASE       (c)       100%       700         Transportation Fuel Cost       210,000 \$       0.65       700         Per Capita Tax Collection & Assessor Costs       50,000       -       700         EXUMPTIONS:       2007-2008       208-209       209-201       MCREASE         REGULAR EDUCATION SUBSIDY       3,787,075       3,302,647       4,000,213       97,666       2,50%         SSUMPTIONS:       2007-200       208-2001       MCREASE       -		
State Reimbursement Rate         1,944,942         2,204,748         1,523,410         1,573,417           State Reimbursement Rate         50%         50%         50%         50%         50%           ARTER & CYBER SCHOOLS         2,33%         3,57%         2,38%         2,38%         2,38%           Charter School Increase         600,000         800,000         900,000         950,000         EDICAL BENEFIT INCREASE         (c)         100%           Estimated Health Care Benefit Increase         601,000 \$         0.65         786,708         -           Transportation Fuel Cost         210,000 \$         0.65         98:50%         (1           RELIMINARY 2008-2009 EXPENDITURE BUDGET AS ADJUSTED         70,00         -         78:50%         (1           SUMPTIONS:         2007-2008         2008-2009         2009-2010         40078.58:         -           REGULAR EDUCATION SUBSIDY         3,787,075         3,902,847         4,000,213         97,566         2,50%           SUMPTIONS:         2007-2008         2008-2009         2009,2010         40078.582         2,50%           REGULA EDUCATION SUBSIDY         3,787,075         3,902,847         4,000,213         97,566         2,50%           SPECIAL EDUCATION SUBSIDY         2	-7.65% \$ (2,306,791) \$ (2,365,543) \$ (	(2,448,337) \$ (2,534,029) (85,69
State Reimbursement Rate         50% <td>TION 6.45% 7.13%</td> <td>4.76% 4.75% (a)</td>	TION 6.45% 7.13%	4.76% 4.75% (a)
3.23%         3.57%         2.38%         2.38%           HATTER & CYBER SCHOOLS         972,471         1,102,374         761,705         786,708           Chatter Schools         600,000         800,000         900,000         950,000           EDICAL BENEFIT INCREASE         (c)         1000%           Estimated Health Care Benefit Increase         (c)         1000%           RANSPORTATION         GALLONS         (c)         1000%           Transportation Fuel Cost         200,000         \$0.65         700,000         \$00,000           Per Capita Tax Collection & Assessor Costs         50,000         -         70,000         \$000,000         \$00,000	1,944,942 2,204,748	1,523,410 1,573,417
972,471         1,102,374         761,705         786,708           Chatter School Increase External Cyber Schools         600,000         800,000         900,000         950,000           Endical, Element Increase External Cyber Schools         600,000         800,000         900,000         950,000           Endical, Element Increase External Cyber Schools         GALLONS         (c)         10.09%           RANSPORTATION         GALLONS         0.65         98.000         -           Per Capita Tax Collection & Assessor Costs         50,000         -         70,00           ENUE BUDGET BASELINE FROM 2007-2008         50.65         98.0%         (1           ENUE BUDGET BASELINE FROM 2007-2008         2009-2010         -         70,00           SSUMPTIONS:         2007-2008         2008-2009         2009-2010         -         0.00%           REGULAR EDUCATION SUBSIDY         23,119,071         23,666,544         24,258,259         591,665         2.50%           SPECIAL EDUCATION SUBSIDY         23,719,75         3,90,647         42,458,259         591,665         2.50%           ACCOUNTABILITY BLOCK GRANT         1,371,004         1,371,004         1,371,004         -         0.000%           EARNED INCOME TAX         2,247,780         2,948,700<		
HARTER & CYBER SCHOOLS         External Cyber Schools         600,000         900,000         950,000           EDICAL BEINEFIT INCREASE         (c)         10.00%           Estimated Health Care Benefit Increase         (c)         10.00%           RANSPORTATION         GALLONIS         210,000         \$         0.65           Per Capita Tax Collection & Assessor Costs         50,000         -         70,000           ENUE BUDGET BASELINE FROM 2007-2008         \$         6         70,000           ENUE BUDGET BASELINE FROM 2007-2008         \$         6         70,000           ENUE BUDGET BASELINE FROM 2007-2008         \$         600,000         6         2009-2010		
Chatter School Increase External Cyber Schools         600,000         800,000         900,000         950,000           Edical EBERFIT INCREASE Estimated Health Care Benefit Increase         (c)         1000%           RANSPORTATION         GALLONS         20,000         5         0.65           Per Capita Tax Collection & Assessor Costs         50,000         -         retiminary Anticipated Expenditure Economies         9650%         (1           RELIMINARY 2008-2009 EXPENDITURE BUDGET AS ADJUSTED         70,00         2009-2010         MCREASE (400,0213         97,566         2,50%           SSUMPTIONS:         2007-2008         2008-2009         2009-2010         (4000,13         97,566         2,50%           SCILL EDUCATION SUBSIDY         3,787,075         3,392,647         4,000,213         97,566         2,50%           SPECIAL EDUCATION SUBSIDY         3,787,1034         1,371,004         1,371,004         0,00%         0,00%           COLLATIONAL ASSISTANCE FUNDING         431,189         431,189         -43,000         2,963,444         1,474         0,55%           FER CAPITAL TAX REVENUE         2,947,780         2,948,744         1,474         0,55%         55%           PREE CAPITAL TAX REVENUE         2,947,780         2,948,444         1,474,3         0,55%	972,471 1,102,374	761,705 786,708 25,00
External Cyber Schools         600,000         800,000         900,000         950,000           IEDICAL BENEFIT INCREASE Estimated Health Care Benefit Increase         (c)         10,00%           RANSPORTATION Transportation Fuel Cost         210,000         \$         0.65           Per Capita Tax Collection & Assessor Costs         50,000         -           reliminary Anticipated Expenditure Economies         96,0%         (1)           RELIMINARY 2008-2009 EXPENDITURE BUDGET AS ADJUSTED         70,00           ENUE BUDGET BASELINE FROM 2007-2008         \$         6           SUMPTIONS:         2007-2008         2008-2009         2009-2010         INCREASE PERCIAL DUCATION SUBSIDY         23,119,071         23,666,594         24,258,259         591,665         2,50%           REGULAR EDUCATION SUBSIDY         23,119,071         23,666,594         24,258,259         591,665         2,50%           REGULAR EDUCATION SUBSIDY         23,119,071         23,666,594         24,258,259         591,665         2,50%           ACCOUNTABILITY BLOCK GRANT         1,371,004         1,371,004         1,371,004         30,05%         0,00%           EARNED INCOME TAX         2,876,780         2,486,700         2,550,404         14,743         0,50%           COLLECTION PERCENTAGE <td< td=""><td></td><td>325,00</td></td<>		325,00
IEDICAL BENEFIT INCREASE         (c)         10.0%           Estimated Health Care Benefit Increase         (c)         10.0%           RANSPORTATION         GALLONS         210,000 \$         0.65           Transportation Fuel Cost         210,000 \$         0.65           Per Capita Tax Collection & Assessor Costs         50,000         -           reliminary Anticipated Expenditure Economies         99.5%         (1           RELIMINARY 2008-2009 EXPENDITURE BUDGET AS ADJUSTED         70,0           ENUE BUDGET BASELINE FROM 2007-2008         2008-2000         2009-2010         -           REGULAR EDUCATION SUBSIDY         23,767,075         3,302,647         4,000,213         97,566         2.50%           SUMPTIONS:         2007-2008         2008-2009         2,983,444         1,473,10,04         -         0.00%           COLATIONAL ASSISTANCE FUNDING         431,189         431,189         431,189         -         0.00%           FOREST SERVICE PROPOSED REDUCTIONS         850,000         450,000         650,000         200,000         4.44%           ASSESSED VALUATION Centriade         2,218,707         2,383,414         40,718,582         2,520,092         0.55%           PER CAPITAL TAX REVENUE         2,296,780         2,963,444         14,47	600.000 800.000	
Estimated Health Care Benefit Increase         (c)         1000%           RANSPORTATION         GALLONS         210.000 \$         0.65           Per Capita Tax Collection & Assessor Costs         50,000         -           Per Capita Tax Collection & Assessor Costs         50,000         -           Reliminary Anticipated Expenditure Economies         98.50%         (1           Reluminary Anticipated Expenditure Economies         98.50%         (1           Resolutar European Expenditure Economies         98.50%         (1           SSUMPTIONS:         2007-2008         2008-2010         000784455           REGULAR EDUCATION SUBSIDY         23,119,071         23,666,594         24,256,259         591,665         2.50%           SPECIAL EDUCATION SUBSIDY         23,717,075         3,390,2647         4,000,213         97,566         2.60%           ACCOUNTABILITY BLOCK GRANT         1,371,004         1,371,004         -0.00%         0.00%         0.00%           EARNED INCOME TAX         2,876,780         2,948,700         2,983,444         14,743         0.50%           FOREST SERVICE PROPOSED REDUCTIONS         85.0000         450,000         650,000         200,000         4.4%           ASSESSED VALUATION Certified Nov, 2007         453,667,872         458		
RANSPORTATION         GALLONS 210,000 \$ 0.65           Per Capita Tax Collection & Assessor Costs         50,000           Per Capita Tax Collection & Assessor Costs         50,000           reliminary Anticipated Expenditure Economies         93.99% (1)           RELIMINARY 2008-2009 EXPENDITURE BUDGET AS ADJUSTED         70,00           SSUMPTIONS:         2007-2008         2009-2010         WCREASE           REGULAR EDUCATION SUBSIDY         23,119,071         23,666,594         24,258,259         591,665         2.50%           ACCOUNTABILITY BLOCK GRANT         3,787,075         3,902,647         4,000,213         97,566 2.50%         4,447,43         0.50%           EDUCATION SUBSIDY         2,876,780         2,947,4         40,001,397,662         2.50%         44,44%         4,31,189         -0.00%         62,002,013         97,566 2.50%         44,44%         4,31,189         -0.00%         62,002,013         97,566 2.50%         44,44%         4,31,189         -0.00%         62,002,00,000         44,44%         4,31,189         -0.00%         62,002,00,000         44,44%         4,33,189         -0.00%         650,000         2,966,187,2         458,193,41         460,718,582         2,52,002         0.55%         MILLAGE         (0,25,009         0.55%         650,000         -650,000		
Transportation Fuel Cost         210,000 \$         0.65           Per Capita Tax Collection & Assessor Costs         50,000         -           reliminary Anticipated Expenditure Economies         98.59% (1           RELIMINARY 2008-2009 EXPENDITURE BUDGET AS ADJUSTED         70,0           ENUE BUDGET BASELINE FROM 2007-2008         \$         670,0           SSUMPTIONS:         \$         \$         2007-2008         \$         670,0           SPECIAL EDUCATION SUBSIDY         3,787,075         \$         3,902,647         4,400,213         97,566         2.50%           ACCOUNTABLITY BLOCK GRANT         1,371,004         1,371,004         1,371,004         1,371,004         1,371,004         1,371,004         1,371,004         1,371,004         0.00%           EARNED INCOME TAX         2,876,780         2,948,700         2,963,444         14,743         0.50%           FOREST SERVICE PROPOSED REDUCTIONS         \$50,000         450,000         60,000         200,000         453,667,872         458,198,491         460,718,582         2,520,092         0.55%	it increase	(c) 10.00% 800,00
Per Capita Tax Collection & Assessor Costs         50,000           reliminary Anticipated Expenditure Economies         95.9%         (1)           RELIMINARY 2008-2009 EXPENDITURE BUDGET AS ADJUSTED         70,00           ENUE BUDGET BASELINE FROM 2007-2008         \$ 60           SSUMPTIONS:         2007-2008         2008-2009         2009-2010         0ECREASE           REGULAR EDUCATION SUBSIDY         23,119,071         23,666,594         24,258,259         591,665         2.50%         4           SPECIAL EDUCATION SUBSIDY         3,787,075         \$ 3,900,2647         4,000,213         97,566         2.50%         4           ACCOUNTABILITY BLOCK GRANT         1,371,004         1,371,004         1,371,004         -0,00%         4           EARNED INCOME TAX         2,876,780         2,948,4700         2,963,444         14,743         0.50%         6           FOREST SERVICE PROPOSED REDUCTIONS         850,000         450,000         650,000         200,000         44,44%         14,4743         0.50%         6           MILAGE         7         47         47         6         6         6         6         6         6         6         6         6         6         6         6         6         6         6	GALLONS	
Treliminary Anticipated Expenditure Economies       95.9%       (1)         TRELIMINARY 2008-2009 EXPENDITURE BUDGET AS ADJUSTED       TO, 0         ENUE BUDGET BASELINE FROM 2007-2008       \$ 67         SSUMPTIONS:       2007-2008       2008-2009       2009-2010       OECREASE       0         SPECIAL BUUCATION SUBSIDY       23,119,071       23,666,594       24,258,259       591,665       2.50%         ACCOUNTABILITY BLOCK GRANT       1,371,004       1,371,004       -0.00%       2007-2008       2007-2008       2007-2008       2007-2008       2007-2008       24,258,259       591,665       2.50%       ACCOUNTABILITY BLOCK GRANT       1,371,004       1,371,004       -0.00%       2.50%       ACCOUNTABILITY BLOCK GRANT       1,371,004       1,371,004       -0.00%       2.50%       ACCOUNTABILITY BLOCK GRANT       0.50%       02,267,780       2,948,700       2,963,444       14,743       0.50%       ASSESED VALUATION Certified Nov, 2007       453,667,872       458,198,491       460,718,582       2,520,092       0.55%       ASSESED VALUATION Certified Nov, 2007       453,667,872       458,198,491       460,718,582       2,520,092       0.55%       ASSESED VALUATION Certified Nov, 2007       453,667,872       458,198,491       460,718,582       2,520,092       0.55%       ASSESED VALUATION Certified Nov, 2007 <td< td=""><td>210,000 \$ 0.65</td><td>136,50</td></td<>	210,000 \$ 0.65	136,50
reliminary Anticipated Expenditure Economies       95.9%       (1)         RELIMINARY 2008-2009 EXPENDITURE BUDGET AS ADJUSTED       70,0         ENUE BUDGET BASELINE FROM 2007-2008       \$ 67         SSUMPTIONS:       2007-2008       2008-2009       2009-2010       OECREASE       0ECREASE         REGULAR EDUCATION SUBSIDY       23,119,071       23,666,594       24,258,259       591,665       2.50%         ACCOUNTABILITY BLOCK GRANT       1,371,004       1,371,004       -0.00%       2000-2010       0.00%         EDUCATION SUBSIDY       3,787,075       \$ 3,902,647       4,000,213       37,7566       2.96%         RECOUNTABILITY BLOCK GRANT       1,371,004       1,371,004       -0.00%       2.0000       200,000       44,47%         FOREST SERVICE PROPOSED REDUCTIONS       850,000       450,000       650,000       200,000       44,44%         ASSESSED VALUATION Certified Nov, 2007       453,667,872       458,198,491       460,718,582       2,250,092       0.55%         PER CAPITAL TAX REVENUE       250,000       -0.00%       250,000       -0.00%       200,000       -0.00%       200,000       -0.00%       200,000       -0.00%       200,000       -0.00%       200,000       -0.00%       200,000       -0.00%       200,000	Assessor Costs	50,000 - (50,00
Zelliminary 2008-2009 EXPENDITURE BUDGET AS ADJUSTED         70,0           ENUE BUDGET BASELINE FROM 2007-2008         \$ 67           SSUMPTIONS:         2007-2008         2008-2009         2009-2010         INCREASE           REGULAR EDUCATION SUBSIDY         23,119,071         23,666,594         24,258,259         591,665         2.50%           SPECIAL EDUCATION SUBSIDY         3,787,075         \$ 3,902,647         4,000,213         97,566         2.50%           ACCOUNTABILITY BLOCK GRANT         1,371,004         1,371,004         1,371,004         1,371,004         -0.00%           EARNED INCOME TAX         2,876,780         2,948,700         2,663,444         14,743         0.50%           FOREST SERVICE PROPOSED REDUCTIONS         850,000         450,000         650,000         20,000         44,44%           ASSESSED VALUATION Certified Nov, 2007         453,667,872         458,198,491         460,718,582         2,520,092         0.55%           MILLAGE         92%         92%         92%         108,969         0.55%         108,969         0.55%           PER CAPITAL TAX REVENUE         250,000         -         (250,000)         -100%         68,0           RELIMINARY 2008-2009 REVENUE BUDGET AS ADJUSTED         68,0         -         68,0		- (50,00
ENUE BUDGET BASELINE FROM 2007-2008         2007-2008         2008-2009         2009-2010         INCREASE -0ECREASE           REGULAR EDUCATION SUBSIDY SPECIAL EDUCATION SUBSIDY ACCOUNTABILITY BLOCK GRANT         23,119,071         23,666,594         24,258,259         591,665         2.50%           ACCOUNTABILITY BLOCK GRANT         1,371,004         1,371,004         1,371,004         -0.00%           EDUCATION SUBSIDY ACCOUNTABILITY BLOCK GRANT         1,371,004         1,371,004         -0.00%           EARNED INCOME TAX EARNED INCOME TAX         2,876,780         2,948,700         2,963,444         14,743         0.50%           FOREST SERVICE PROPOSED REDUCTIONS         450,000         450,000         650,000         200,000         44.44%           ASSESSED VALUATION Certified Nov, 2007         453,667,872         458,198,491         460,718,582         2,520,092         0.55%           MILLAGE         47         47         47         67         68,00         55%           PER CAPITAL TAX REVENUE         250,000         -         (250,000)         -         (250,000)         -100%           REVENUE COLLECTED         19,812,503         19,921,472         108,969         0.55%         (70,02)           PRELIMINARY 2008-2009 REVENUE BUDGET AS ADJUSTED         688,00         (70,02)	ire Economies	98.50% (1,024,95
ZNUE BUDGET BASELINE FROM 2007-2008         2007-2008         2009-2010         INCREASE -DECREASE           REGULAR EDUCATION SUBSIDY SPECIAL EDUCATION SUBSIDY ACCOUNTABILITY BLOCK GRANT         23,119,071         23,666,594         24,258,259         591,665         2.50%           ACCOUNTABILITY BLOCK GRANT         1,371,004         1,371,004         1,371,004         -0.00%           EDUCATION SUBSIDY EDUCATIONAL ASSISTANCE FUNDING         431,189         431,189         431,189         -0.00%           COLLECTIONAL ASSISTANCE FUNDING         431,189         431,189         431,189         -0.00%           FOREST SERVICE PROPOSED REDUCTIONS         850,000         450,000         650,000         200,000         44.44%           ASSESSED VALUATION Certified Nov, 2007         453,667,872         458,198,491         460,718,582         2,520,092         0.55%           MILLAGE         47         47         47         620,000         -         (250,000)         -100%           REVENUE COLLECTED         19,812,503         19,921,472         108,969         0.55%          (70,00)         -100%           RELIMINARY 2008-2009 REVENUE BUDGET AS ADJUSTED         68,00         -         (250,000)         -         (250,000)         -100%           RELIMINARY PRELIMINARY 2009-2010 BUDGET		70,052,24
SSUMPTIONS:         2007-2008         2009-2010         INCREASE OPECRASE           REGULAR EDUCATION SUBSIDY SPECIAL EDUCATION SUBSIDY ACCOUNTABILITY BLOCK GRANT EDUCATIONAL ASSISTANCE FUNDING         23,119,071         23,666,594         24,258,259         591,665         2.50%           ACCOUNTABILITY BLOCK GRANT         1,371,004         1,371,004         1,371,004         -         0.00%           EDUCATIONAL ASSISTANCE FUNDING         431,189         431,189         431,189         -         0.00%           EARNED INCOME TAX         2,876,780         2,983,444         14,743         0.50%           FOREST SERVICE PROPOSED REDUCTIONS         850,000         450,000         650,000         200,000         44.44%           ASSESSED VALUATION Certified Nov, 2007         453,667,872         458,198,491         460,718,582         2,520,092         0.55%           MILLAGE         92%         92%         82%         92%         82%         92%         82%         92%         82,000         -         (250,000)         -100%         668,0         0.55%         91,812,503         19,921,472         108,969         0.55%         92%         92%         82%         92%         84,000         -         (250,000)         -         (250,000)         -         (250,000)		10,002,24
SSUMPTIONS:         2007-2008         2008-2009         2009-2010         OPECREASE>           REGULAR EDUCATION SUBSIDY         23,119,071         23,666,594         24,258,259         591,665         2.50%           SPECIAL EDUCATION SUBSIDY         3,787,075         \$         3,902,647         4,000,213         97,566         2.50%           ACCOUNTABILITY BLOCK GRANT         1,371,004         1,371,004         1,371,004         -         0.00%           EDUCATIONAL ASSISTANCE FUNDING         431,189         431,189         431,189         -         0.00%           EARNED INCOME TAX         2,876,780         2,948,700         2,963,444         14,743         0.50%           FOREST SERVICE PROPOSED REDUCTIONS         850,000         450,000         650,000         200,000         44.4%           ASSESSED VALUATION Certified Nov, 2007         453,667,872         458,198,491         460,718,582         2,520,092         0.55%           MILLAGE         92%         92%         92%         82%         92%         7         68,00           PER CAPITAL TAX REVENUE         2009-2010 BUDGET         19,812,503         19,921,472         108,969         0.55%           REVENUE         ELIMINARY 2009-2010 BUDGET         68,00         -         (70,0	E FROM 2007-2008	\$ 67,335,33
Lick State         Lick State         Lick State         State <thstate< th="">         State         State<td></td><td></td></thstate<>		
SPECIAL EDUCATION SUBSIDY         3,787,075         \$ 3,902,647         4,000,213         97,566         2.50%           ACCOUNTABILITY BLOCK GRANT         1,371,004         1,371,004         1,371,004         -         0.00%           EDUCATIONAL ASSISTANCE FUNDING         431,189         431,189         431,189         -         0.00%           EARNED INCOME TAX         2,876,780         2,948,700         2,963,444         14,743         0.50%           FOREST SERVICE PROPOSED REDUCTIONS         850,000         450,000         650,000         200,000         44.44%           ASSESSED VALUATION Certified Nov, 2007         453,667,872         458,198,491         460,718,582         2,520,092         0.55%           MILLAGE         47         47         COLLECTION PERCENTAGE         92%         92%         92%           REVENUE COLLECTED         19,812,503         19,921,472         108,969         0.55%         9           PER CAPITAL TAX REVENUE         250,000         -         (250,000)         -         (00%)           REVENUE         2008-2009 REVENUE BUDGET AS ADJUSTED         68,0         (7,0,0         (70,0           REVENUE         EXPENDITURE         (70,0         (70,0         (70,0         (70,0           PREL		JU 2010
ACCOUNTABILITY BLOCK GRANT 1,371,004 1,371,004 1,371,004 - 0.00% EDUCATIONAL ASSISTANCE FUNDING 431,189 431,189 431,189 - 0.00% EARNED INCOME TAX 2,876,780 2,948,700 2,963,444 14,743 0.50% FOREST SERVICE POPOPOSED REDUCTIONS 850,000 450,000 650,000 200,000 44.44% ASSESSED VALUATION Certified Nov, 2007 453,667,872 458,198,491 460,718,582 2,520,092 0.55% MILLAGE 47 47 COLLECTION PERCENTAGE 92% 92% REVENUE COLLECTED 19,812,503 19,921,472 108,969 0.55% PER CAPITAL TAX REVENUE 250,000 - (250,000) - 100% RELIMINARY 2008-2009 REVENUE BUDGET AS ADJUSTED 688,0 MMARY PRELIMINARY 2009-2010 BUDGET REVENUE E EXPENDITURE 688,0 ACTUAL ENDING FUND BALANCE 6.30,2008 7,192,838 APPROVED REVENUE BUDGET 2008-2009 68,098,328 APPROVED EXPENDITURE BUDGET 2008-2009 68,305,83) STIMATED ENDING FUND BALANCE 6.30,2008		
EDUCATIONAL ASSISTANCE FUNDING         431,189         431,189         431,189         431,189         -         0.00%           EARNED INCOME TAX         2,876,780         2,948,700         2,963,444         14,743         0.50%           FOREST SERVICE PROPOSED REDUCTIONS         850,000         450,000         650,000         200,000         44.44%           ASSESSED VALUATION Certified Nov, 2007         453,667,872         458,198,491         460,718,582         2,520,092         0.55%           MILLAGE         47         47         47         60,718,582         2,520,092         0.55%           COLLECTION PERCENTAGE         92%         92%         92%         7         108,969         0.55%           PER CAPITAL TAX REVENUE         19,812,503         19,921,472         108,969         0.55%         10%           REVENUE COLLECTED         19,812,503         19,921,472         108,969         0.55%         68,00           RELIMINARY 2008-2009 REVENUE BUDGET AS ADJUSTED         68,0         (70,0         (70,0         (70,0           REVENUE         250,000         -         (70,0         (70,0         (70,0         (70,0           PRELIMINARY PROJECTED USE OF FUND BALANCE         630,2008         7,192,838         68,098,328		
EARNED INCOME TAX         2,876,780         2,948,700         2,963,444         14,743         0.50%           FOREST SERVICE PROPOSED REDUCTIONS         850,000         450,000         650,000         200,000         44.44%           ASSESSED VALUATION Certified Nov, 2007         453,667,872         458,198,491         460,718,582         2,520,092         0.55%           MILLAGE         47         47         47         47         47           COLLECTION PERCENTAGE         92%         92%         92%         92%         92%           REVENUE COLLECTED         19,812,503         19,921,472         108,969         0.55%         -           PER CAPITAL TAX REVENUE         250,000         -         (250,000)         -100%         -           RELIMINARY 2008-2009 REVENUE BUDGET AS ADJUSTED         68,0         -         -         68,0           MMARY PRELIMINARY 2009-2010 BUDGET         -         (70,0         -         (1,9           REVENUE         EXPENDITURE         -         -         -         -           PRELIMINARY PROJECTED USE OF FUND BALANCE         6.30.2008         7,192,838         -         -           APPROVED REVENUE BUDGET 2008-2009         6.8,098,328         -         -         -         -		
ASSESSED VALUATION Certified Nov, 2007 453,667,872 458,198,491 460,718,582 47 47 47 47 47 COLLECTION PERCENTAGE 92% 92% 92% 92% 92% 92% 92% 92%	2,876,780 2,948,700	2,963,444 14,743 0.50% 14,74
MILLAGE       47       47         COLLECTION PERCENTAGE       92%       92%         REVENUE COLLECTED       19,812,503       19,921,472       108,969       0.55%         PER CAPITAL TAX REVENUE       250,000       -       (250,000)       -100%         RELIMINARY 2008-2009 REVENUE BUDGET AS ADJUSTED       68,0         MMARY PRELIMINARY 2009-2010 BUDGET       68,0         REVENUE       (70,0         PRELIMINARY PROJECTED USE OF FUND BALANCE       (70,0         ACTUAL ENDING FUND BALANCE       (1,9         APPROVED REVENUE BUDGET 2008-2009       68,098,328         APPROVED REVENUE BUDGET 2008-2009       (68,330,583)         STIMATED ENDING FUND BALANCE 6.30.2008       7,192,838		
COLLECTION PERCENTAGE REVENUE COLLECTED PER CAPITAL TAX REVENUE         92% 19,812,503 250,000         92% 19,921,472 250,000         92% (250,000)         0.55% 0.55% (250,000)           RELIMINARY 2008-2009 REVENUE BUDGET AS ADJUSTED         68,0           MMARY PRELIMINARY 2009-2010 BUDGET         68,0           REVENUE         68,0           EXPENDITURE         68,0           PRELIMINARY PROJECTED USE OF FUND BALANCE         7,192,838           ACTUAL ENDING FUND BALANCE 6.30.2008         7,192,838           APPROVED REVENUE BUDGET 2008-2009         68,098,328           APPROVED EXPENDITURE BUDGET 2008-2009         68,330,583)           STIMATED ENDING FUND BALANCE 6.30.2008         7,192,838		
REVENUE COLLECTED PER CAPITAL TAX REVENUE         19,812,503 250,000         19,921,472 250,000         108,969 (250,000)         0.55% (250,000)           RELIMINARY 2008-2009 REVENUE BUDGET AS ADJUSTED         68,0           MMARY PRELIMINARY 2009-2010 BUDGET         68,0           REVENUE EXPENDITURE PRELIMINARY PROJECTED USE OF FUND BALANCE         (70,0) (70,0)         68,0           ACTUAL ENDING FUND BALANCE 6.30.2008 APPROVED REVENUE BUDGET 2008-2009 (68,330,583)         7,192,838 (68,330,583)         6,9           STIMATED ENDING FUND BALANCE 6.30.2008         7,192,838 (68,330,583)         6,9		
PER CAPITAL TAX REVENUE       250,000       -       (250,000)       -100%         PRELIMINARY 2008-2009 REVENUE BUDGET AS ADJUSTED       68,0         MMARY PRELIMINARY 2009-2010 BUDGET       68,0         REVENUE       68,0         EXPENDITURE       (70,0)         PRELIMINARY PROJECTED USE OF FUND BALANCE       (1,9)         ACTUAL ENDING FUND BALANCE 6.30.2008       7,192,838         APPROVED REVENUE BUDGET 2008-2009       68,098,328         APPROVED EXPENDITURE BUDGET 2008-2009       (68,330,583)         STIMATED ENDING FUND BALANCE 6.30.2008       6,9		
IMARY PRELIMINARY 2009-2010 BUDGET         REVENUE       68,0         EXPENDITURE       (70,0         PRELIMINARY PROJECTED USE OF FUND BALANCE       (1,9         ACTUAL ENDING FUND BALANCE 6.30.2008       7,192,838         APPROVED REVENUE BUDGET 2008-2009       68,098,328         APPROVED EXPENDITURE BUDGET 2008-2009       (68,330,583)         STIMATED ENDING FUND BALANCE 6.30.2008       6,9		
MMARY PRELIMINARY 2009-2010 BUDGET         REVENUE       68,0         EXPENDITURE       (70,0         PRELIMINARY PROJECTED USE OF FUND BALANCE       (1,9         ACTUAL ENDING FUND BALANCE 6.30.2008       7,192,838         APPROVED REVENUE BUDGET 2008-2009       68,098,328         APPROVED EXPENDITURE BUDGET 2008-2009       (68,330,583)         STIMATED ENDING FUND BALANCE 6.30.2008       6,9		
REVENUE       68,0         EXPENDITURE       (70,0         PRELIMINARY PROJECTED USE OF FUND BALANCE       (1,9         ACTUAL ENDING FUND BALANCE 6.30.2008       7,192,838         APPROVED REVENUE BUDGET 2008-2009       68,098,328         APPROVED EXPENDITURE BUDGET 2008-2009       (68,330,583)         ESTIMATED ENDING FUND BALANCE 6.30.2008       6,9	NUE BUDGET AS ADJUSTED	68,098,32
REVENUE       68,0         EXPENDITURE       (70,0         PRELIMINARY PROJECTED USE OF FUND BALANCE       (1,9         ACTUAL ENDING FUND BALANCE 6.30.2008       7,192,838         APPROVED REVENUE BUDGET 2008-2009       68,098,328         APPROVED EXPENDITURE BUDGET 2008-2009       (68,330,583)         STIMATED ENDING FUND BALANCE 6.30.2008       6,9	( 2009-2010 BUDGET	
EXPENDITURE PRELIMINARY PROJECTED USE OF FUND BALANCE ACTUAL ENDING FUND BALANCE 6.30.2008 APPROVED REVENUE BUDGET 2008-2009 APPROVED EXPENDITURE BUDGET 2008-2009 (68,330,583) ESTIMATED ENDING FUND BALANCE 6.30.2008 (69,900,000,000,000,000,000,000,000,000,0		68,098,32
PRELIMINARY PROJECTED USE OF FUND BALANCE       (1,9)         ACTUAL ENDING FUND BALANCE 6.30.2008       7,192,838         APPROVED REVENUE BUDGET 2008-2009       68,098,328         APPROVED EXPENDITURE BUDGET 2008-2009       (68,330,583)         STIMATED ENDING FUND BALANCE 6.30.2008       6,9		(70,052,24
ACTUAL ENDING FUND BALANCE 6.30.2008 7,192,838 APPROVED REVENUE BUDGET 2008-2009 68,098,328 APPROVED EXPENDITURE BUDGET 2008-2009 (68,330,583) STIMATED ENDING FUND BALANCE 6.30.2008 6,9	USE OF FUND BALANCE	(1,953,92
APPROVED REVENUE BUDGET 2008-2009 68,098,328 APPROVED EXPENDITURE BUDGET 2008-2009 (68,330,583) STIMATED ENDING FUND BALANCE 6.30.2008 6,9		• • •
APPROVED EXPENDITURE BUDGET 2008-2009 (68,330,583) STIMATED ENDING FUND BALANCE 6.30.2008 6,9		
STIMATED ENDING FUND BALANCE 6.30.2008 6,9		
STIMATED ENDING FUND BALANCE 6.30.2009 5,0		6,960,58
•••••••••••••••••••••••••••••••••••••••	LANGE 0.30.2000	5,006,66
		3,000,00
v PSERS Board of Trustees approved 4.75% Employer Rate for 2009-2010; However, PDE recommends maintaining the 7.13% Rate to mitigate significant projected increases for		
a) process approved 4.75% Employer Rate for 2009-2010; However, PDE recommends maintaining the 7.13% Rate to mitigate significant projected increases in a) forward.	LANCE 6.30.2009	v 7 12%. Data to mitigato cignificant projected increases for 2012 a
b) Based upon budget	LANCE 6.30.2009	27.13% Rate to mitigate significant projected increases for 2012 a
c) see supporting documentation	LANCE 6.30.2009	> 7.13% Rate to mitigate significant projected increases for 2012 a
<ul> <li>(d) Based upon Pentamation Payroll Calculation</li> <li>The aforementioned assumptions do not include any property tax increase, or any of the items included in the Range Plan.</li> </ul>	LANCE 6.30.2009 d 4.75% Employer Rate for 2009-2010; However, PDE recommends maintaining the	
e) Based upon existing agreement	LANCE 6.30.2009 d 4.75% Employer Rate for 2009-2010; However, PDE recommends maintaining the alculation The aforementioned assumptions do not include any	

PRELIMINARY ESTIMATES

2009-2010

EXPENDITURE BUDGE ESTIMATE

68,330,583