

May 23, 2005

Mrs. President and Members
Warren County School District
Board of School Directors

Ladies and Gentlemen:

The following tax structure and resource allocation is proposed for your consideration in support of the Preliminary Budget for the 2005-06 school year with estimated expenditures of **\$62,555,146:**

1.A tax of **46.0 Mills** (\$4.60 per hundred dollars) on the assessed valuation on all the real estate in the District.

2.A Per Capita Tax of \$5.00 per person under Section 679 of the School Code.

3.Local Enabling Taxes under ACT 511:

- A. A 1/2 of 1% Wage and Income Tax
- B. A 1% Real Estate Transfer Tax
- C. An Occupational Privilege Tax of \$5.00
- D. A Per Capita Tax of \$5.00 per person.

4. Estimated Fund Balance to include

- a. Designated balance of \$736,717 as Terminal Liability Gr Health
- b. Undesignated balance of \$1,343,532

Authorization to advertise as legally required is requested.

Respectfully submitted,

FINANCE COMMITTEE

Kevin Freestone, Chairperson
Dale Gerbec
John Schwanke

Attachments

WARREN COUNTY SCHOOL DISTRICT

Warren, Pennsylvania 16365

Phone: (814)-723-6900

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MEMORANDUM

TO: John H. Grant, Superintendent; J. Hugh Dwyer, Asst. Superintendent
Directors

FROM: Larry D. Conrad, Director of Business Services

SUBJECT: **MAJOR BUDGET IMPACT AREAS FOR 2005-06**

DATE: May 23, 2005

Here are a number of the major areas that impact the building of the 2005-06 fiscal budget:

Reduction of approximately 25 professional staff positions. (25 x \$50,000 = - \$1,250,000)

(Based on approximate salary of \$35,000 plus fixed and benefit costs)

Increase to the District's Annual Debt Payment Schedule + \$796,089

(Deferred bond payment schedule from last bond issue and an upfront savings on refinanced bond.)

Increase in Group Health Insurance Premiums (Approximately 24% on a base of \$5,510,675)

(\$1,377,670 less reductions for reduced staff, \$250,000 = + \$1,127,670)

Based on this estimated increase of 24%, employee and Board contributions would result in the following under the present contract language:

	Employee 04-05	Employee 05-06	Monthly Rates	Board 04-05	Board 05-06
Individual	\$18.22	\$32.88		\$307.61	\$371.15
Employee & Child	\$41.96	\$75.61		\$705.74	\$851.54
Emp & Children	\$43.92	\$78.91		\$733.58	\$885.19
Emp & Spouse	\$50.10	\$89.90		\$834.44	\$1,006.93
Emp & Family	\$52.06	\$93.21		\$862.28	\$1,040.58

Cyber/Charter School Tuition Payment Increases/Approximately + \$1,400,000

This increase is based on the possible enrollment of 200 Tidioute Charter School students in 2005-06 at an approximate average tuition payment of \$7,000. Corresponding decreases have been reflected in the District's operational budget for the closure of the Tidioute School. Decreases included eleven staff reductions from the above-noted twenty-five, as well as other reduced operational costs reflected throughout the budget.

Unknown salary increases for WCEA labor group in 2004-05?

Unknown salary increases for WCEA and WCSSPA in 2005-06?

WARREN COUNTY SCHOOL DISTRICT

Estimated Fund Balance at 7/1/05		\$ 3,057,907
Use of Fund Balance as Funding Resource:		
		\$ -
Revenue Projections for 2005-06:		
		\$59,954,380
Recommended five (2.5) mill real estate tax increase:		
		\$1,020,108
*****New Revenue Considerations*****		
Student Parking Fees:		\$80,000
Eliminate ADM Passes:		\$15,000
Athletic & Extracurricular Fees:		\$380,000
Computer/Technology Fees:		\$128,000
TOTAL FUNDING RESOURCES FOR 2005-06:		
		\$ 61,577,488
First 05-06 Spending Plan Draft/April 5, 2005:		\$62,278,791
Add: Building Renovations: 5/16/05:		\$ 1,000,000
Adjusted Spending Plan: 5/16/05:		\$63,278,791
		\$ (1,701,303)

Deficit

Detail on
attached
pages.

Reductions(-)				
#####Budget Reductions: 5/16/03 #####				
Additional Staffing/Salary Reductions	\$	200,000		\$ (1,501,303)
Learning Enrichment Center Move	\$	44,000		(\$1,457,303)
ARAMARK Contract Reduction	\$	19,645		(\$1,437,658)
Instructional Supply Inventory Reduction	\$	50,000		(\$1,387,658)
Reduce Classroom Aide Budget	\$	50,000		(\$1,337,658)
Add'l IDEA Support of Psychologists	\$	100,000		(\$1,237,658)
Sheffield Elementary Closure	\$	155,000		(\$1,082,658)
Adult Education	\$	10,000		(\$1,072,658)
Contribution to Food Service Operations	\$	10,000		(\$1,062,658)
Other reductions (?)	\$	85,000		(\$977,658)
	\$	-		(\$977,658)
Total Reductions 5/16/05:			\$ 723,645	
Adjusted Spending Plan / May 16, 2005:			\$62,555,146	

	\$ 62,555,146
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Funding the Adjusted Spending Plan:

Estimated Revenue with Recommended Tax Increase
and New Revenue Items: **\$ 61,577,488**

Use of Fund Balance:	\$ 977,658
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Total 05-06 Estimated Resources:	\$ 62,555,146
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Estimated Fund Balance @ June 30, 2006:	\$ 2,080,249
Designated to Terminal Liability of Health Plan:	\$ 736,717
Undesignated Estimated Fund Balance @ June 30, 2006:	\$ 1,343,532

WARREN COUNTY SCHOOL DISTRICT

Budget Prep 05-06

FINANCIAL PLANNING WORKSHEET
EXPENDITURES BY FUNCTION/OBJECT CODES
PDE REQUIRED ACCOUNTS

SUMMARY

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
	MAJOR OBJECTS	ACTUAL	ACTUAL	ACTUAL	Actual 6/30/2004	PROJECTED	PROJECTED
100	Salaries	\$27,098,932	\$27,784,376	\$29,242,650	\$30,141,045	\$31,385,662	\$29,328,609
200	Benefits & Fixed Payroll Costs	\$6,918,645	\$6,937,126	\$7,670,087	\$9,319,741	\$10,203,932	\$11,618,929
300	Prof. Services	\$2,602,925	\$2,615,638	\$1,908,339	\$1,357,875	\$1,535,933	\$1,452,397
400	Property Svcs.	\$1,202,062	\$1,921,373	\$1,942,705	\$1,877,775	\$2,437,803	\$2,447,928
500	Other Services	\$4,827,657	\$5,276,485	\$5,690,489	\$6,399,557	\$6,464,535	\$8,526,584
600	Supplies	\$2,755,446	\$3,161,316	\$3,113,511	\$2,788,114	\$3,115,010	\$2,823,707
700	Property	\$1,018,140	\$851,931	\$1,128,500	\$534,774	\$667,034	\$817,999
800	Other Objects	(\$56,919)	\$30,847	\$9,174	\$64,868	\$65,254	\$84,444
900	Other Uses	\$3,029,994	\$2,403,622	\$2,751,077	\$3,077,625	\$3,710,160	\$5,454,549
	TOTAL OBJECTS	\$49,396,882	\$50,982,714	\$53,456,532	\$55,561,374	\$59,585,323	\$62,555,146
		5.06%	3.21%	4.85%	3.94%	7.24%	4.98%

Enrollment	6,548	6,457	6,310	6,127	5,889	5,628
Cost Per Student	\$ 7,543.81	\$ 7,895.73	\$ 8,471.72	\$ 9,068.28	\$ 10,118.07	\$ 11,114.99
Percent Increase in Per Student Cost	9.39%	4.66%	7.29%	7.04%	11.58%	9.85%

Object 200 Accounts/Benefits and Fixed Costs

Benefits and payroll costs have shown significant increases over the years. Retirement contributions have increased an averaged of 2.8% since 1999-00. Social Security has remained stable at 7.65% of payroll. Group health insurances have seen steady increases over the years with a major increase of 23.2% projected for 2005-06. Workers Compensation and Unemployment Compensation costs see increases based on inflation as well as experience of the staff in the District. Tuition reimbursements to staff in accordance with contractual obligations are covered in this area of the budget. These costs are distributed throughout the budget to designated functions.

EXPENDITURES BY MAJOR FUNCTION
PDE REQUIRED ACCOUNTS

1000 INSTRUCTION

		2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
					6/30/2004		
1000	INSTRUCTION						
100	Salaries	\$20,010,815	\$20,611,990	\$21,312,125	\$22,108,049	\$23,092,264	\$21,325,737
200	Benefits	\$5,085,963	\$5,134,462	\$5,710,139	\$6,966,728	\$7,336,915	\$8,388,952
300	Prof. Services	\$2,189,038	\$2,101,407	\$1,240,844	\$663,262	\$577,774	\$580,124
400	Property Svcs.	\$203,452	\$157,587	\$188,545	\$138,421	\$169,620	\$154,820
500	Other Services	\$688,632	\$952,476	\$820,544	\$1,178,219	\$970,300	\$2,791,600
600	Supplies	\$1,238,831	\$1,735,285	\$1,686,414	\$1,424,885	\$1,324,031	\$1,207,797
700	Property	\$775,852	\$516,250	\$998,451	\$473,512	\$564,686	\$745,099
800	Other Objects	\$9,377	\$10,013	\$12,849	\$12,234	\$17,610	\$14,500
900	Other Uses	\$0	\$62	\$0	\$0	\$0	\$0
TOTAL	INSTRUCTION	\$30,201,960	\$31,219,532	\$31,969,911	\$32,965,310	\$34,053,200	\$35,208,629
		4.22%	3.37%	2.40%	3.11%	3.30%	3.39%
	Cost Per Student	\$4,612.39	\$4,834.99	\$5,066.55	\$5,380.33	\$5,782.51	\$6,255.98
	Percent Increase in Per Student Cost	8.51%	4.83%	4.79%	6.19%	7.47%	8.19%

Object 100 Account/Instructional Salaries

Salaries of District staff whose primary functions are to provide direct instructional contract with students in a classroom environment. Staff include all classroom teachers and aides. These accounts capture costs of regular classroom staff, special education staff, Career Center staff, curriculum coordinators, classroom supplementals, homebound, summer school and adult education.

2000 SUPPORT SERVICES

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
					6/30/2004		
100	Salaries	\$6,985,483	\$7,052,967	\$7,758,118	\$7,882,820	\$8,122,633	\$7,832,107
200	Benefits	\$1,823,098	\$1,792,455	\$1,942,479	\$2,332,776	\$2,849,109	\$3,212,069
300	Prof. Services	\$413,887	\$514,231	\$667,495	\$694,613	\$958,159	\$872,273
400	Property Svcs.	\$998,610	\$1,763,786	\$1,754,160	\$1,739,354	\$2,268,183	\$2,293,108
500	Other Services	\$4,079,306	\$4,262,701	\$4,800,098	\$5,168,904	\$5,428,285	\$5,657,279
600	Supplies	\$1,495,380	\$1,412,309	\$1,358,490	\$1,356,752	\$1,734,979	\$1,609,910
700	Property	\$242,288	\$335,681	\$127,156	\$59,073	\$101,848	\$72,400
800	Other Objects	(\$66,296)	\$20,834	(\$3,675)	\$36,161	\$47,644	\$69,444
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	SUPPORT SERVICES	\$15,971,756	\$17,154,964	\$18,404,321	\$19,270,453	\$21,510,840	\$21,618,590
		4.59%	7.41%	7.28%	4.71%	11.63%	0.50%
	Cost Per Student	\$2,439.18	\$2,656.80	\$2,916.69	\$3,145.17	\$3,652.72	\$3,841.26
	Percent Increase in Per Student Cost	8.91%	8.92%	9.78%	7.83%	16.14%	5.16%

Object 100 Account/Support Services Salaries

Salaries of District staff who provide various support services to the operations of the educational programs are captured here. Costs include those of guidance counselors, librarians and aides, teacher coaches, principals, central administration, secretaries, custodians and extra-curricular supplemental contracts.

3000 NON INSTRUCTION

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
100	Salaries	\$102,634	\$119,419	\$172,407	\$150,176	\$170,765	\$170,765
200	Benefits	\$9,584	\$10,209	\$17,469	\$20,237	\$17,908	\$17,908
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$59,719	\$61,308	\$69,847	\$52,434	\$65,950	\$77,705
600	Supplies	\$21,235	\$13,722	\$68,607	\$6,477	\$56,000	\$6,000
700	Property	\$0	\$0	\$2,893	\$2,189	\$500	\$500
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$500
900	Other Uses	\$0	\$0	\$0	\$0	\$500	\$0
TOTAL	NON INSTRUCTION	\$193,172	\$204,658	\$331,223	\$231,513	\$311,623	\$273,378
		24.54%	5.95%	61.84%	-30.10%	34.60%	-12.27%
	Cost Per Student	\$29.50	\$31.70	\$52.49	\$37.79	\$52.92	\$48.57
	Percent Increase in Per Student Cost	29.68%	7.44%	65.61%	-28.02%	40.04%	-8.20%

3000 Non-Instructional Services

This area of the budget accounts for the supervision and coordination of the District's athletic and extra-curricular activities. In 2002-03, the position of principal at the Career Center was reclassified to the position of Supervisor of Athletics and Extra-Curricular Activities. A secretarial support position was added to support these activities. Also included in this budget area are the costs of supplemental contracts for supervisory and advisory staff associated with student activities, such as yearbook advisor, newspaper advisor, clubs, etc.

Budget Prep 05-06

Spending Plan Projections

Warren County School District

4000 FACILITIES ACQ. & CONSTR.

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0

5000 FUND TRANSFERS

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$16,473	\$0	\$0
900	Other Uses	\$3,029,994	\$2,403,560	\$2,751,077	\$3,077,625	\$3,709,660	\$5,454,549
TOTAL	FUND TRANSFERS	\$3,029,994	\$2,403,560	\$2,751,077	\$3,094,098	\$3,709,660	\$5,454,549
		16.03%	-20.67%	14.46%	19.83%	19.89%	47.04%
TOTAL	TOTAL	\$49,396,882	\$50,982,714	\$53,456,532	\$55,561,374	\$59,585,323	\$62,555,146
		5.06%	3.21%	4.85%	3.94%	7.24%	4.98%
	Cost Per Student	\$7,543.81	\$7,895.73	\$8,471.72	\$9,068.28	\$10,118.07	\$11,114.99
	Percent Increase in Per Student Cost	9.39%	4.66%	7.29%	7.04%	11.58%	9.85%

Account 5000/Fund Transfers

This area of the budget accounts for expenses associated with Debt Service payments, contributions to the Capital Reserve Fund, Athletic Fund, Food Service Fund and budgetary reserves for staff contingencies and funding support for retirees' health insurance. Each of these areas is highlighted on the detail pages to follow.

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1100 REGULAR INSTRUCTION

Costs for providing instruction in the regular classrooms are accounted for here. The other services area (500) accounts for tuition payments for regular District students attending cyber/charter and/or court-directed schools. Textbooks and classroom instructional supplies are included in the 600 account. Classroom equipment including the computer labs are recorded in the 700 account. The 800 series of accounts deal with Pa. Music Education Assoc. and other instructional dues & fees.

Special education instructional costs are accounted for here. Of significance is the transfer of IU 5 contracted staff beginning in 2002-03 from account 300 to the District's staff account 100 and 200. Account 500 captures costs of District special needs students who attend or have been assigned to cyber/charter, Beacon Light and/or other schools that can deal with their needs and/or IEP identified assignments. IDEA funds and ACCESS funds help to defray the ever-increasing costs in this area of the budget.

Instructional activities carried out at the Career Center are included here. As students' interests grow and/or the needs of the community are identified for career training, programs and staffing are addressed. The 700 series of accounts has recognized special Federal funding at various times to address the costs for expensive equipment in a number of programs offered through the Career Center.

The primary costs associated with this group of accounts are supported through the Federally funded Title I program. Teachers' and aides' salaries (Acct. 100) make up the major portion of costs. Supplemental contracts for staff in the area

100	Salaries	\$819,741	\$833,906	\$950,069	\$1,005,534	\$1,034,392	\$1,034,392
200	Benefits	\$197,365	\$211,603	\$245,009	\$343,245	\$331,225	\$323,200
300	Prof. Services	\$22,136	\$23,962	\$2,949	\$30,001	\$252,124	\$252,124
400	Depreciation	\$90	\$90	\$2,590	\$519	Page 5 of 6	\$500

Budget Prep 05-06

Spending Plan Projections

Warren County School District

500	Other Services	\$8,895	\$10,222	\$7,474	\$6,966	\$9,600	\$14,900
600	Supplies	\$130,930	\$119,338	\$58,515	\$20,977	\$58,484	\$58,984
700	Property	\$144,787	\$19,108	\$507	\$0	\$500	\$1,000
800	Other Objects	\$512	\$0	\$1,962	\$0	\$0	\$0
900	Other Uses	\$0	\$62	\$0	\$0	\$0	\$0
TOTAL		\$1,324,456	\$1,218,291	\$1,269,075	\$1,407,242	\$1,686,325	\$1,685,100
		3.65%	-8.02%	4.17%	10.89%	19.83%	-0.07%
Cost Per Student		\$202.27	\$188.68	\$201.12	\$229.68	\$286.35	\$299.41
Percent Increase in Per Student Cost		7.92%	-6.72%	6.60%	14.20%	24.67%	4.56%

portion of costs. Supplemental contracts for staff in the areas of curriculum coordinators, department heads and other instructional activities are included. Homebound instruction costs and Ch 15 costs are also included here.

Budget Prep 05-06

Spending Plan Projections

Warren County School District

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET
1600	ADULT EDUCATION						
100	Salaries	\$34,360	\$21,332	\$21,763	\$24,899	\$20,000	\$10,000
200	Benefits	\$3,074	\$1,723	\$1,784	\$2,429		\$0
300	Prof. Services	\$15,120	\$10	\$0	\$0	\$40,000	\$40,000
400	Property Svcs.	\$3,121	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$28,256	\$9,454	\$0	\$0	\$0	\$0
600	Supplies	(\$120)	\$48	\$8,603	\$11,825		\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$83,811	\$32,567	\$32,150	\$39,153	\$60,000	\$50,000
		-66.48%	-61.14%	-1.28%	21.78%	53.24%	-16.67%
	Cost Per Student	\$12.80	\$5.04	\$5.10	\$6.39	\$10.19	\$8.88
	Percent Increase in Per Student Cost	-65.10%	-60.59%	1.02%	25.42%	59.44%	-12.80%

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ESTIMATE	Adjusted 6/30/2004	BUDGET	BUDGET

2100 **STUDENT SERVICES**

100	Salaries	\$798,650	\$763,647	\$783,976	\$817,040	\$828,500	\$731,400
200	Benefits	\$210,288	\$208,066	\$218,244	\$253,341	\$295,400	\$295,400
300	Prof. Services	\$61,352	\$89,248	\$76,621	\$12,141	\$81,536	\$77,000
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$10,619	\$14,338	\$11,504	\$5,615	\$8,400	\$8,100
600	Supplies	\$58,130	\$31,754	\$26,473	\$44,263	\$42,000	\$39,000
700	Property	\$3,102	\$3,910	\$7,216	\$4,793	\$8,500	\$7,500
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$1,142,121	\$1,110,963	\$1,124,034	\$1,137,193	\$1,264,336	\$1,158,400
		19.44%	-2.73%	1.18%	1.17%	11.18%	-8.38%
	Cost Per Student	\$174.42	\$172.06	\$178.14	\$185.60	\$214.69	\$205.83
	Percent Increase in Per Student Cost	24.36%	-1.36%	3.53%	4.19%	15.67%	-4.13%

Function 1600/Adult Education

The adult education programs that are coordinated through the Career Center are administered here. Tuition costs from participants are included in the District's revenue stream to cover costs of the program. The School-to-Work program has been provided \$40,000 of direct District support since the 2003-04 school year. Although the budgeted dollars are budgeted in this class of accounts at this time, they will be reassigned when a determination for accounting is made. Significant funds are also provided through local business and industry.

Function 2100/Student Services

Guidance counselors and attendance officer activities are accounted for here along with testing and evaluation costs.

2200 INSTRUCTIONAL STAFF

	2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
	ACTUAL	ACTUAL	ESTIMATE	Adjusted	BUDGET	BUDGET
100 Salaries	\$610,181	\$747,067	\$1,286,059	\$1,254,267	\$1,305,967	\$1,305,311
200 Benefits	\$136,847	\$143,211	\$229,598	\$287,377	\$383,117	\$393,117
300 Prof. Services	\$30,802	\$159,573	\$208,718	\$195,159	\$377,995	\$338,145
400 Property Svcs.	\$0	\$0	\$0	\$27,809	\$143,000	\$199,300
500 Other Services	\$45,403	\$54,640	\$139,769	\$114,829	\$238,714	\$219,278
600 Supplies	\$139,651	\$176,550	\$206,885	\$283,223	\$275,028	\$267,057
700 Property	\$17,195	\$247,004	\$36,856	\$5,530	\$7,000	\$14,000
800 Other Objects	\$180	\$912	\$1,124	\$2,249	\$8,388	\$8,388
900 Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$980,259	\$1,528,957	\$2,109,009	\$2,170,443	\$2,739,209	\$2,744,596
	8.89%	55.97%	37.94%	2.91%	26.21%	0.20%
Cost Per Student	\$149.70	\$236.79	\$334.23	\$354.24	\$465.14	\$487.67
Percent Increase in Per Student Cost	13.38%	58.17%	41.15%	5.99%	31.31%	4.84%

Function 2200/Instructional Support Staff

Along with the traditional staffing of librarians in the group of accounts, the Technology Department staffing was transferred here during the 2001-02 fiscal year at PDE direction. Prior to that, the Technology Dept. staff was associated with the Physical Plant and Facilities group of accounts (2600). Computer maintenance contracts, software and other technology-related costs are captured in accounts 300, 400, 500 and 600. Library books and supplies continue to be accounted for in this area, but in a separate group of accounts (2250). Access PA costs are supported through these accounts. Staff Development, Curriculum Development and Professional Development costs are also accounted for here. Federal funds to support Project Art Smart flow through this group of accounts.

2300 ADMINISTRATION

	2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
	ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET
100 Salaries	\$2,659,621	\$2,687,824	\$2,723,680	\$2,808,164	\$2,908,885	\$2,777,745
200 Benefits	\$624,849	\$633,047	\$634,008	\$762,076	\$933,990	\$1,093,590
300 Prof. Services	\$310,739	\$250,841	\$366,114	\$432,196	\$384,845	\$377,345
400 Property Svcs.	\$1,388	\$175	\$228	\$0	\$1,800	\$1,800
500 Other Services	\$89,964	\$123,006	\$96,255	\$88,947	\$137,231	\$135,591
600 Supplies	\$71,926	\$106,030	\$109,741	\$94,863	\$116,011	\$104,905
700 Property	\$180,833	\$62,533	\$44,729	\$18,811	\$50,848	\$18,400
800 Other Objects	(\$68,303)	\$18,628	(\$8,381)	\$13,231	\$26,200	\$33,000
900 Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$3,871,017	\$3,882,084	\$3,966,374	\$4,218,288	\$4,559,810	\$4,542,376
	8.83%	0.29%	2.17%	6.35%	8.10%	-0.38%
Cost Per Student	\$591.18	\$601.22	\$628.59	\$688.48	\$774.29	\$807.10
Percent Increase in Per Student Cost	13.32%	1.70%	4.55%	9.53%	12.46%	4.24%

Function 2300/Administration

Primary educational administration functions are included here. The Superintendent and Assistant Superintendent positions and their support staff are included here. Direct services to the Board of Education, including dues/fees, auditing services, appraisal services, printing, advertising and judgments against the District are recognized here. Tax collection costs are also included. The office of the building principals including their salaries and associated staff salaries are maintained in this account group. Legal costs for the solicitor and labor-related services appear here. The positions of Exec Dir of Instructional Svcs, Exec Dir of Support Svcs, Dir. of Career & Adult Svcs, Dir. of Instr Svcs for Sp Education and the Grant Writer are included here. Support staff for those positions are funded in this area also.

Spending Plan Projections

2400 PUPIL HEALTH

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET

Function 2400/Pupil Health Services

District nurse positions are included here. A reduction of half a nurse position is included in the preliminary budget. Six full-time equivalent nurse positions are projected.

Costs for providing student physicals and dental exams are included here.

2500 FISCAL SERVICES

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
			6/30/2004		
	\$331,387	\$339,445	\$365,464	\$377,926	\$409,296
	\$82,891	\$76,441	\$81,928	\$93,583	\$122,450
	\$1,000	\$0	\$0	\$0	\$500
	\$0	\$0	\$0	\$0	\$0
	\$19,496	\$21,210	\$22,992	\$17,038	\$19,500
	\$22,256	\$25,513	\$22,976	\$20,560	\$21,500
	\$3,983	\$6,123	\$7,693	\$1,956	\$2,500
	\$239	\$749	\$975	\$190	\$10,556
	\$0	\$0	\$0	\$0	\$0
	\$461,252	\$469,481	\$502,028	\$511,253	\$586,302
	-1.53%	1.78%	6.93%	1.84%	14.68%
	\$70.44	\$72.71	\$79.56	\$83.44	\$99.56
	2.53%	3.22%	9.42%	4.88%	19.31%
					6.62%

Function 2500/Fiscal Services

The general business functions of the District are supported here. Included is the Dir of Business Svcs who oversees staff in the areas of group benefits administration, payroll and payroll-related activities, purchasing activities, student enrollment management, tax collection activities, risk management, purchasing/warehousing, auditing and PDE reporting.

Budget Prep 05-06

Spending Plan Projections

Warren County School District

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
2600	OPERATION & MAINTENANCE OF PLANT SERVICES.						
100	Salaries	\$2,234,369	\$2,140,259	\$2,151,081	\$2,185,364	\$2,183,337	\$2,110,860
200	Benefits	\$683,216	\$646,172	\$670,617	\$800,495	\$956,600	\$1,140,049
300	Prof. Services	\$4,952	\$9,780	\$6,756	\$26,318	\$20,000	\$26,000
400	Property Svcs.	\$997,222	\$1,763,611	\$1,753,932	\$1,711,545	\$2,121,383	\$2,091,008
500	Other Services	\$349,643	\$360,506	\$381,304	\$484,541	\$587,550	\$528,820
600	Supplies	\$1,007,155	\$902,520	\$975,275	\$902,302	\$1,039,000	\$911,048
700	Property	\$31,833	\$11,363	\$21,084	\$20,198	\$20,000	\$20,000
800	Other Objects	\$1,588	\$545	\$2,607	\$2,882	\$2,500	\$2,500
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$5,309,978	\$5,834,756	\$5,962,656	\$6,133,645	\$6,930,370	\$6,830,285
		-0.95%	9.88%	2.19%	2.87%	12.99%	-1.44%
	Cost Per Student	\$810.93	\$903.63	\$944.95	\$1,001.08	\$1,176.83	\$1,213.63
	Percent Increase in Per Student Cost	3.14%	11.43%	4.57%	5.94%	17.56%	3.13%

Function 2600/Physical Plant & Facilities

Costs for maintaining the warm, safe and dry conditions of the District's buildings and grounds is accounted for here. Along with District maintenance and custodial staff, the District contracts with ARAMARK for custodial management services in 2001-02 with an additional three-year renewal beginning with the 2004-05 fiscal year.

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
2700	PUPIL TRANSPORTATION				6/30/2004		
100	Salaries	\$36,176	\$37,897	\$42,590	\$44,187	\$45,640	\$47,125
200	Benefits	\$14,363	\$14,849	\$16,504	\$23,309	\$26,805	\$33,366
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$3,490,249	\$3,603,588	\$4,055,762	\$4,353,152	\$4,311,100	\$4,622,200
600	Supplies	\$185,048	\$151,961	\$0	\$66	\$227,000	\$252,000
700	Property	\$0	\$0	\$323	\$985	\$2,000	\$2,000
800	Other Objects	\$0	\$0	\$0	\$17,609	\$0	\$15,000
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$3,725,836	\$3,808,295	\$4,115,179	\$4,439,308	\$4,612,545	\$4,971,691
		5.80%	2.21%	8.06%	7.88%	3.90%	7.79%
	Cost Per Student	\$569.00	\$589.79	\$652.17	\$724.55	\$783.25	\$883.39
	Percent Increase in Per Student Cost	10.17%	3.65%	10.58%	11.10%	8.10%	12.78%

Function 2700/Pupil Transportation

Costs for transporting District students to and from school are captured in this group of accounts. Meet and discuss sessions are held with District contractors to reach contract agreements. Costs of gasoline are worked in as part of the contractor payments and are eligible as reimbursable costs.

The State provides approximately 70% to 75% reimbursement for eligible contracted runs.

The Supervisor of Transportation services also is responsible for purchasing activities. The purchasing activities are shared with the Supervisor of the Earned Income Tax Office (Account 2300).

Budget Prep 05-06

Spending Plan Projections

Warren County School District

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET

2800 CENTRAL SERVICES

100	Salaries	\$19,528	\$27,154	\$79,906	\$91,064	\$125,008	\$125,008
200	Benefits	\$4,983	\$5,773	\$18,258	\$24,471	\$28,147	\$28,147
300	Prof. Services	\$5,042	\$4,789	\$9,286	\$28,799	\$93,283	\$53,283
400	Property Svcs.	\$0	\$0	\$0	\$0	\$2,000	\$1,000
500	Other Services	\$1,063	\$730	\$1,414	\$14,320	\$34,000	\$32,000
600	Supplies	\$6,600	\$13,020	\$11,334	\$7,721	\$6,240	\$6,500
700	Property	\$1,681	\$3,585	\$5,561	\$4,430	\$9,000	\$5,000
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$38,897	\$55,051	\$125,759	\$170,805	\$297,678	\$250,938
		-35.72%	41.53%	128.44%	35.82%	74.28%	-15.70%
	Cost Per Student	\$5.94	\$8.53	\$19.93	\$27.88	\$50.55	\$44.59
	Percent Increase in Per Student Cost	-33.07%	43.52%	133.76%	39.88%	81.32%	-11.79%

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
			6/30/2004		

2900 OTHER SUPPORT

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$70,342	\$81,883	\$87,423	\$87,238	\$88,540	\$88,540
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$70,342	\$81,883	\$87,423	\$87,238	\$88,540	\$88,540
		14.42%	16.41%	6.77%	-0.21%	1.49%	0.00%
	Cost Per Student	\$10.74	\$12.68	\$13.85	\$14.24	\$15.03	\$15.73
	Percent Increase in Per Student Cost	19.13%	18.05%	9.25%	2.77%	5.59%	4.64%

Function 2800/Central Services

Professional Development funds became a significant portion of this budget area in 2003-04 (Accts 100, 300, 500).

The Supervisor of Federal Projects and secretarial positions supported by Title I funds are included here (100 & 200). Title I assessments and evaluations are also supported here in account 300.

The 2005-06 fiscal year will contain minimal maintenance and support of the AS400 computer system and software and will be eliminated entirely in 2006-07 when the Pentamotion software is fully implemented.

Functionn 2900/Other Support Services

These funds pay for services from IU 5 related to instructional media supplies and technology support.

NON INSTRUCTIONAL SERVICES

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2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
			6/30/2004		

3000 NON INSTRUCTIONAL SRVCS

100	Salaries	\$102,634	\$119,419	\$172,407	\$150,176	\$170,765	\$170,765
200	Benefits	\$9,584	\$10,209	\$17,469	\$20,237	\$17,908	\$17,908
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$59,719	\$61,308	\$69,847	\$52,434	\$65,950	\$77,705
600	Supplies/Band Uniforms	\$21,235	\$13,722	\$68,607	\$6,477	\$56,000	\$6,000
700	Property	\$0	\$0	\$2,893	\$2,189	\$500	\$500
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$500
900	Other Uses	\$0	\$0	\$0	\$0	\$500	\$0
TOTAL		\$193,172	\$204,658	\$331,223	\$231,513	\$311,623	\$273,378
		24.54%	5.95%	61.84%	-30.10%	34.60%	-12.27%
	Cost Per Student	\$29.50	\$31.70	\$52.49	\$37.79	\$52.92	\$48.57
	Percent Increase in Per Student Cost	29.68%	7.44%	65.61%	-28.02%	40.04%	-8.20%

Function 3000/Non-Instructional
Srvcs

Support

Supervision and coordination activities for the athletic and extra-curricular programs of the District are accounted for here.

Band uniforms are purchased and expensed through this account on a ten-year rotating basis for each secondary school.

4000 CONSTR. & IMPROV SVCS

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
			6/30/2004		

4000 CONSTR. & IMPROV SVCS

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0
	Cost Per Student	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Percent Increase in Per Student Cost						

Budget Prep 05-06

Spending Plan Projections

Warren County School District

5000 OTHER FINANCING USES

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET

5100 DEBT SERVICE

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Obj/Loan Interest	\$0	\$0	\$0	\$16,473	\$0	\$0
900	Other Uses/Debt Service	\$ 1,350,054	\$ 1,273,705	\$ 1,131,363	\$ 1,877,175	\$ 2,343,393	\$ 3,139,482
TOTAL		\$1,350,054	\$1,273,705	\$1,131,363	\$1,893,648	\$2,343,393	\$3,139,482
		-3.42%	-5.66%	-11.18%	67.38%	23.75%	33.97%
Cost Per Student		\$206.18	\$197.26	\$179.30	\$309.07	\$397.93	\$557.83
Percent Increase in Per Student Cost		0.57%	-4.33%	-9.11%	72.38%	28.75%	40.18%

Functional 5100/Debt Service

Payments made on behalf of the District's bonded debt are recorded here. For those projects that receive PDE approval through the PLANCON process reimbursements are projected in the revenue flow. The significant increase in 2005-06 was based on the deferral of the principal payment on the last bond issue.

5200 FUND TRANSFERS

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET

5230 CAPITAL RESERVE

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$671,576	\$156,829	\$676,416	\$350,000	\$250,000	\$1,250,000
TOTAL		\$671,576	\$156,829	\$676,416	\$350,000	\$250,000	\$1,250,000
		102.78%	-76.65%	331.31%	-48.26%	-28.57%	400.00%
Cost Per Student		\$102.56	\$24.29	\$107.20	\$57.12	\$42.45	\$222.10
Percent Increase in Per Student Cost		111.14%	-76.32%	341.36%	-46.71%	-25.68%	423.19%

Function 5230/Capital Reserve

Funds planned to defray costs of capital projects that carryover more than one fiscal year are included here for eventual transfer to the Capital Reserve Fund at yearend. **Consideration is being given to adding \$1,000,000 to the traditional amount of \$250,000 to help fund capital projects to existing buildings in 2005-06 and beyond.**

Spending Plan Projections

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET

5240 GEN. OBLIG. BOND DEBT

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0
Cost Per Student		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Percent Increase in Per Student Cost							

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET

5250 FOOD SERVICES

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$100,000	\$70,000	\$25,000	\$0	\$5,000	\$0
TOTAL		\$100,000	\$70,000	\$25,000	\$0	\$5,000	\$0
		100.00%	-30.00%	-64.29%	-100.00%	#DIV/0!	-100.00%
Cost Per Student		\$15.27	\$10.84	\$3.96	\$0.00	\$0.85	\$0.00
Percent Increase in Per Student Cost		108.25%	-29.01%	-63.45%	-100.00%		-100.00%

Function 5250/Food Services

The District contributes toward capital equipment improvements to the cafeterias, while the Food Service Program attempts to operate as a "self-supporting" enterprise through paid and subsidized meals in the National School Lunch Program. The 2005-06 fiscal year will be the final year of the current five-year agreement with Nutrition, Inc. Formal proposals will need to be sought in 2005-06 to continue the outsourcing of food service management services in 2006-07 and beyond.

Spending Plan Projections

5280 STUDENT ATHLETICS

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$908,364	\$903,026	\$918,298	\$850,450	\$831,267	\$845,067
TOTAL		\$908,364	\$903,026	\$918,298	\$850,450	\$831,267	\$845,067
		9.13%	-0.59%	1.69%	-7.39%	-2.26%	
Cost Per Student		\$138.72	\$139.85	\$145.53	\$138.80	\$141.16	\$150.15
Percent Increase in Per Student Cost		13.63%	0.81%	4.06%	-4.62%	1.69%	6.37%
5900	BUDGETARY RESERVE	\$0	\$0	\$0	\$0	\$280,000	\$220,000
(Staff Contingency & Retiree Health Insurance)							
(Transferred to other areas for expenditure)							
TOTAL 5000 ACCTS.		\$3,029,994	\$2,403,560	\$2,751,077	\$3,094,098	\$3,709,660	\$5,454,549
		16.03%	-20.67%	14.46%	19.83%	34.84%	76.29%
TOTAL ALL FUNCTIONS		\$49,396,882	\$50,982,714	\$53,456,532	\$55,561,374	\$59,585,323	\$62,555,146
PERCENT CHANGE		5.06%	3.21%	4.85%	3.94%	7.24%	4.98%
Cost Per Student		\$7,543.81	\$7,895.73	\$8,471.72	\$9,068.28	\$10,118.07	\$11,114.99
Percent Increase in Per Student Cost		9.39%	4.66%	7.29%	7.04%	11.58%	9.85%

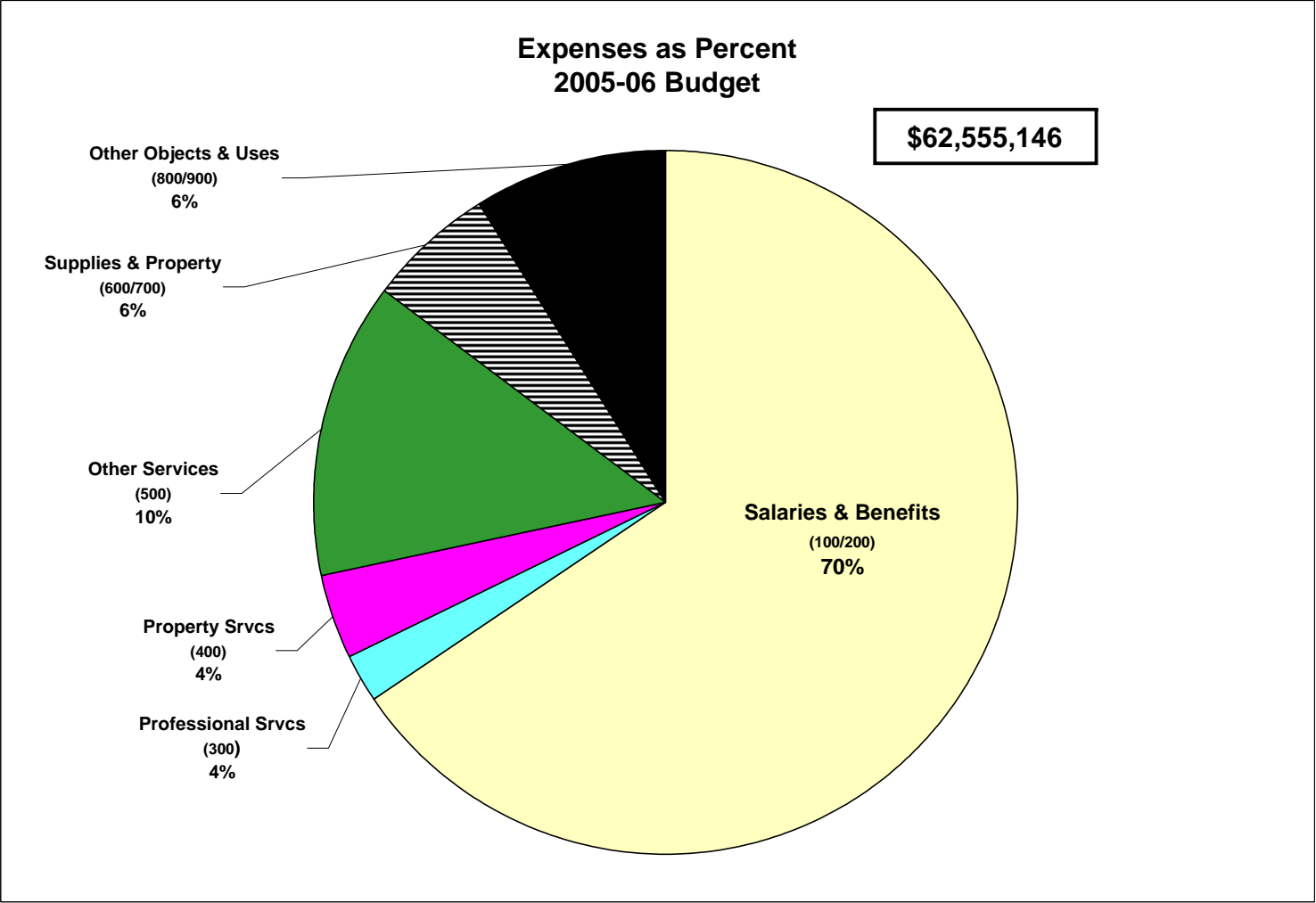
Function 5280/ Student Athletics

The net cost to the General Fund in support of the District's athletic programs is accounted for here. At yearend, when all costs have been captured and all gate receipts and associated revenue are accounted for, funds are transferred to pay the net costs.

Function 5900/Budgetary Reserve

Funds to support contractual obligations to retirees (\$140,000) and a staff contingency (\$80,000) are included here.

WARREN COUNTY SCHOOL DISTRICT



WARREN COUNTY SCHOOL DISTRICT
Budget Prep 05-06

			3.5	35	0.1	
Funding Plan					0.016666667	
REVENUE TREND ANALYSIS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJ	PROJ
	2000-2001	2001-2002	2002-2003	2003-04	2004-2005	2005-2006
			ADJUSTED		Approved 6/28/04	PROJECTED
L O C A L:			BUDGET		BUDGET	BUDGET
6010 Assessed Value	\$432,220,144	\$432,220,576	\$437,250,000	\$436,952,185	\$435,909,332	\$441,946,287
(CHANGE IN ASSESSED VALUE)	-0.27%	0.00%	1.16%	-0.07%	-0.24%	1.38%
6020 Local Mills	40.5	40.5	40.5	42.5	43.5	46.0
	5.19%	0.00%	0.00%	4.94%	2.35%	5.75%
TAX LEVY...	\$17,504,916	\$17,504,933	\$17,708,625	\$18,570,468	\$18,962,056	\$20,329,529
% Collected	90.74%	93.00%	93.00%	91.40%	92.33%	92.33%
6111 Current Real Est Tax	\$15,883,086	\$16,280,005	\$16,124,381	\$16,973,029	\$17,507,408	\$18,769,978
VALUE PER MILL.....	\$392,175	\$401,975	\$398,132	\$399,365	\$402,469	\$408,043
6113 Public Utility Realty	\$70,903	\$40,862	\$33,983	\$38,805	\$40,800	\$40,800
6114 Pay in Lieu of Taxes & Forestry	\$500,569	\$722,923	\$489,881	\$852,401	\$818,000	\$850,000
6120 Per Capita Tax/679	\$114,012	\$113,270	\$111,176	\$108,873	\$112,000	\$110,000
6141 Per Capita Tax/511	\$114,012	\$113,270	\$111,176	\$108,873	\$112,000	\$110,000
6143 Occup Privilege/511	\$111,017	\$108,494	\$99,413	\$105,504	\$111,000	\$106,000
Total Act 511 Flat Tax	\$225,029	\$221,764	\$210,589	\$214,377	\$223,000	\$216,000
6151 Earned Income/511	\$2,574,385	\$2,458,479	\$2,500,438	\$2,392,338	\$2,626,000	\$2,630,000
	4.08%	-2.62%				
6153 Real Est Transfer/511	\$215,349	\$212,531	\$287,642	\$289,647	\$210,000	\$230,000
Total Act 511 Prop Tax	\$2,789,734	\$2,671,010	\$2,788,080	\$2,681,985	\$2,836,000	\$2,860,000
6400 Delinquent Taxes	\$1,262,151	\$1,616,574	\$1,761,016	\$1,473,796	\$1,700,000	\$1,734,000
TOTAL TAXES	\$20,845,484	\$21,666,408	\$21,519,106	\$22,343,266	\$23,237,208	\$24,580,778
% Increase	3.17%	3.94%	-0.68%	3.83%	6.14%	5.78%
		From Budget				
6500 Earnings/Temp Dep	\$497,649	\$182,346	\$115,962	\$54,750	\$50,000	\$75,000
6900 Tuition & Other	\$62,081	\$44,546	\$48,547	\$44,504	\$37,081	\$40,000
6920 Contributions/Student Fees	\$131,214		\$80,043	\$16,012		\$603,000
6900 Misc. Revenue/	\$24,826	\$78,545	\$95,697	\$17,833	\$0	\$0
Total Other	\$715,770	\$305,437	\$340,249	\$133,099	\$87,081	\$718,000
TOTAL LOCAL REVENUE	\$21,561,254	\$21,971,845	\$21,859,355	\$22,476,365	\$23,324,289	\$25,298,778
Percent Change	3.83%	1.90%	-0.51%	2.82%	3.77%	8.47%

WARREN COUNTY SCHOOL DISTRICT
Budget Prep 05-06

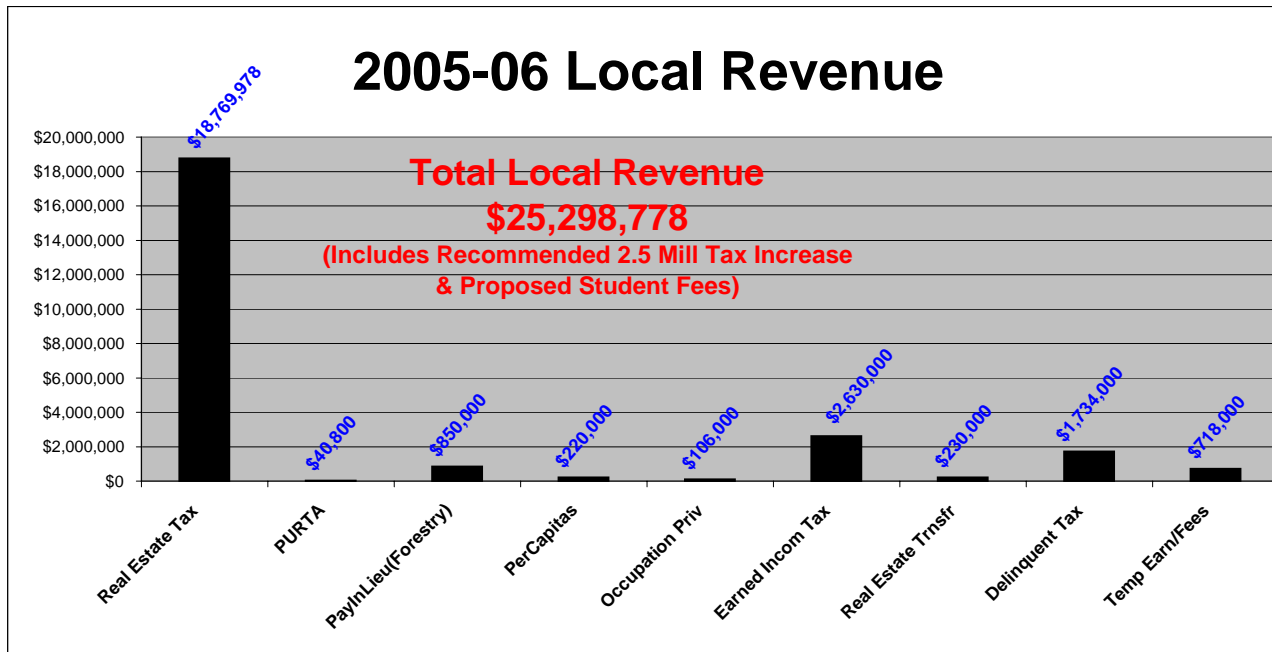
REVENUE TREND ANALYSIS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJ	PROJ
	2000-2001	2001-2002	2002-2003	2003-04	2004-2005	2005-2006
			ADJUSTED		Approved 6/28/04	PROJECTED
S T A T E:	Actual	Actual	Actual	Actual	Projected	Projected
7110 Basic Instr Subsidy	\$18,738,280	\$19,269,981	\$19,780,279	\$20,427,372	\$20,968,490	\$21,775,878
Percent Increase	2.36%	-0.13%	2.52%	3.27%	2.65%	3.85%
7140 Subsidies for Charter Schools	\$0	\$4,083	\$24,798	\$24,798	\$30,000	\$100,000
7150 School Performance	\$66,516	\$53,171	\$251,238	\$0	\$0	\$0
7160 Tuition-Orph/Private	\$7,362	\$17,914	\$23,807	\$18,416	\$0	\$0
7170 Instr Support Teams	\$0	\$0	\$0	\$0	\$0	\$0
7210 Homebound Instruction	\$1,450	\$1,081	\$1,827	\$1,874	\$1,500	\$1,500
7220 Vocational Education	\$226,973	\$236,604	\$267,904	\$176,186	\$209,207	\$276,968
7250 Migratory Children	\$0	\$0	\$0	\$3,560	\$0	\$0
7260 Job Trng Partnership	\$7,360	\$3,460	\$3,900	\$0	\$0	\$0
7271 Special Education	\$3,026,275	\$3,229,534	\$3,270,696	\$3,475,871	\$3,550,000	\$3,633,006
7310 Pupil Transportation	\$2,597,305	\$2,660,973	\$2,858,448	\$2,853,873	\$3,090,000	\$3,151,800
7320 Rentals & Sinking Fnd	\$65,267	\$59,054	\$48,362	\$1,017,512	\$500,000	\$620,700
7330 Medical & Dental Srvc	\$135,126	\$129,346	\$126,586	\$13,559	\$120,000	\$118,000
7340Supplemntal Reimb/Basic Sub	\$0	\$0	\$0	\$23,165	\$0	\$0
7350 Sewage Treatment	\$5,675	\$5,675	\$5,675	\$0	\$5,675	\$0
7400 Voc Training	\$10,436	\$0	\$0	\$0	\$0	\$0
7500 DARE/ALT ED/Ex Grants	\$103,229	\$37,827	\$36,292	\$154,316	\$37,975	\$37,975
7810 Soc Sec/State Share	\$1,072,304	\$1,115,303	\$1,191,620	\$1,119,830	\$1,250,000	\$1,250,000
7820 Retirement/State Share	\$276,246	\$163,150	\$184,978	\$654,165	\$625,000	\$645,000
7900 Tuition Grants					\$200,000	\$483,887
7900 Block Grant					\$750,000	\$873,023
7900 Tech Grants/LINK TO LEARN	\$135,852	\$179,698	\$14,690	\$0	\$0	
TOTAL STATE REVENUE	\$26,475,656	\$27,166,854	\$28,091,100	\$29,964,497	\$31,337,847	\$32,967,737
Percent Change	1.97%	2.61%	3.40%	6.67%	4.58%	5.20%

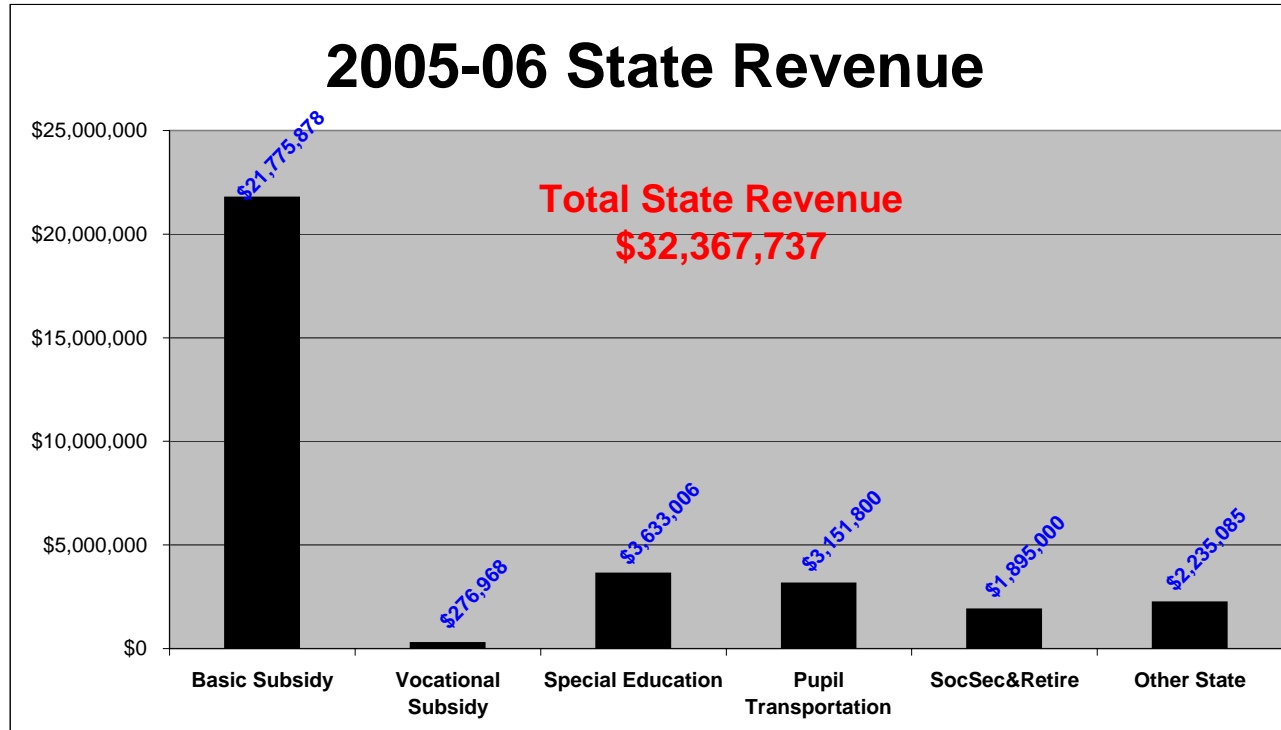
WARREN COUNTY SCHOOL DISTRICT
Budget Prep 05-06

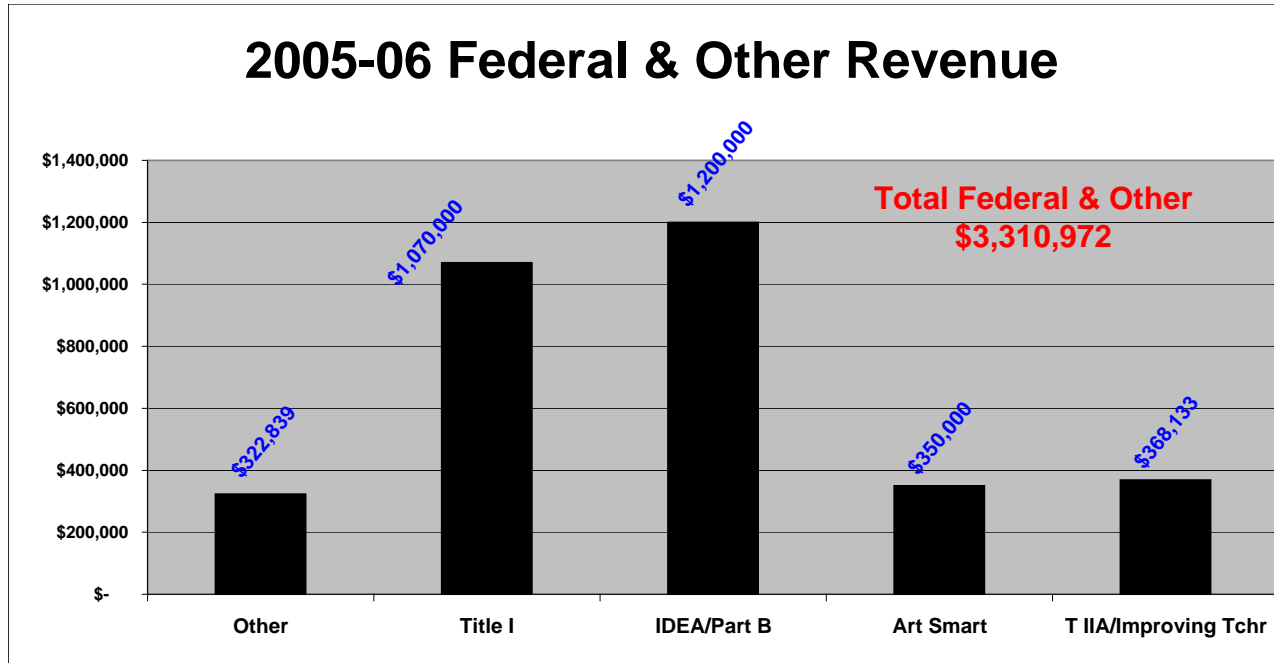
REVENUE TREND ANALYSIS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJ	PROJ
	2000-2001	2001-2002	2002-2003	2003-04	2004-2005	2005-2006
			ADJUSTED		Approved 6/28/04	PROJECTED
F E D E R A L:						
8100 Unrestricted Grants(Impact Aid)	\$61,259	\$49,088	\$81,195	\$50,000	\$50,000	\$50,000
8200 Restricted Grants	\$0	\$0	\$0		\$0	\$0
8500 Restricted, Basic Ed	\$0	\$0	\$0		\$0	\$0
8512 Restricted, IDEA, Part B	\$412,621	\$590,984	\$829,932	\$1,197,283	\$1,198,942	\$1,200,000
8513 Ed of Disadvantaged ECIA Title I	\$789,432	\$858,997	\$987,076	\$1,079,974	\$1,070,000	\$1,070,000
8519 Other ESEA & Idea Programs		\$206,213	\$20,037			
8520 Vocational/EDGAR Grant			\$100,000			
8521 Vocational Carl Perkins	\$123,580	\$85,668	\$70,513	\$113,129	\$94,450	\$0
8560 Art Smart	\$280,411	\$512,672	\$309,258	\$297,389	\$346,807	\$350,000
8570 EESA, Title II	\$29,744	\$51,759	\$57,137			
8620 Adult Basic Education	\$26,478					
8670 Drug Free Schools	\$30,874	\$29,176	\$34,875	\$29,190	\$34,875	\$0
8680 Goals 2000, Title III	\$7,271	\$32,845	\$47,637			
8690 Medical Access						
8690 Title IID/Ed Technology			\$6,307	\$26,284	\$26,284	\$26,810
8690 T IIA/Improving Tchr Qlty			\$326,336	\$333,806	\$360,915	\$368,133
8690 Title V/Innovative Ed	\$650	\$28,838	\$17,933	\$43,166	\$43,166	\$44,029
8810 Med Asst. Reimb(ACCESS)			\$150,000	\$257,740	\$100,000	\$200,000
TOTAL FEDERAL REVENUE	\$1,762,320	\$2,446,240	\$3,038,236	\$3,427,961	\$3,325,439	\$3,308,972
O T H E R:						
9200 Proceeds/Ext Term Fin.	\$0	\$0	\$0		\$0	\$0
9400 Sale of Real Prop	\$0	\$0	\$0	\$0	\$2,000	\$2,000
9500 Refnds Prior Yr Exp	\$0	\$0	\$0	\$844	\$0	\$0
TOTAL OTHER REVENUE	\$0	\$0	\$0	\$844	\$2,000	\$2,000
TOTAL FED & OTHER	\$1,762,320	\$2,446,240	\$3,038,236	\$3,428,805	\$3,327,439	\$3,310,972
TOTAL ALL REVENUE	\$49,799,230	\$51,584,939	\$52,988,692	\$55,869,667	\$57,989,575	\$61,577,487
Percent Change	3.02%	3.59%	2.72%	5.44%	3.79%	6.19%
			03-04 Mill Increase			
				\$55,869,667		

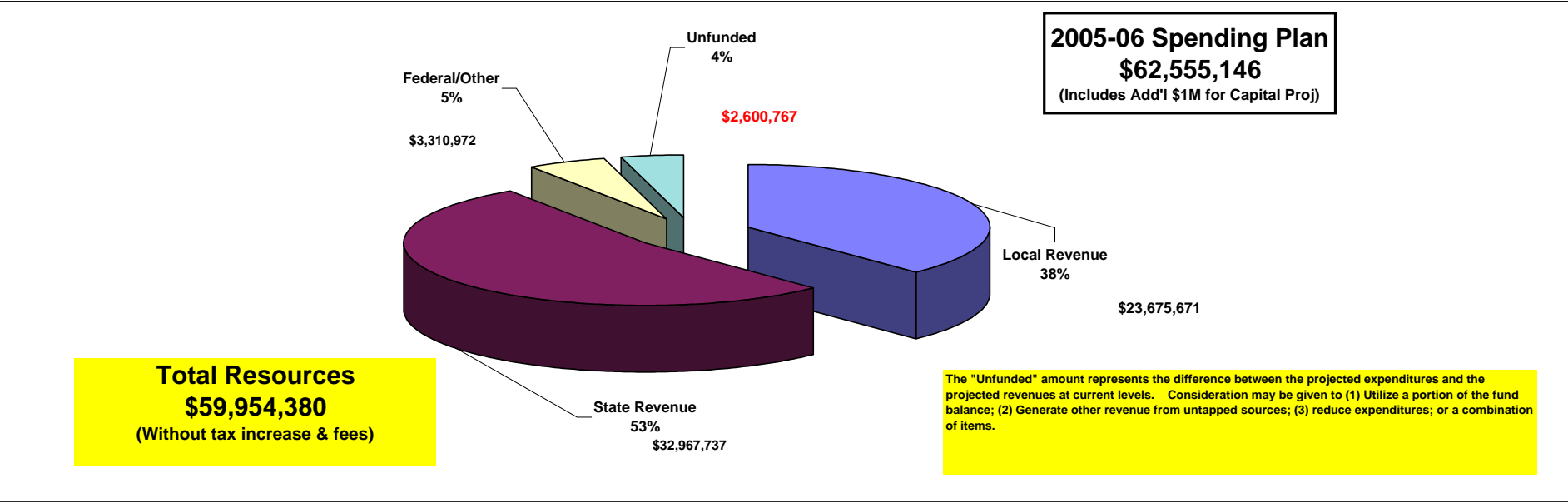
WARREN COUNTY SCHOOL DISTRICT
Budget Prep 05-06

REVENUE TREND ANALYSIS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJ	PROJ
	2000-2001	2001-2002	2002-2003	2003-04	2004-2005	2005-2006
			ADJUSTED		Approved 6/28/04	PROJECTED
	2000-01	2001-02	2002-03	2003-04	2004-2005	2005-2006
	ACTUAL	ACTUAL	PROJECTED		PROJECTED	PROJECTED
TOTAL ALL REVENUE	\$49,799,230	\$51,584,939	\$52,988,692	\$55,869,667	\$57,989,575	\$61,577,487
Percent Increase	3.02%	3.59%	2.72%	5.44%	3.79%	6.19%
			(Actual)			
BEGINNING FUND BALANCE	\$3,547,302	\$3,949,650	\$4,551,881	\$3,595,362	\$3,903,655	\$3,057,907
TOTAL RESOURCES	\$53,346,532	\$55,534,589	\$57,540,573	\$59,465,029	\$61,893,230	\$64,635,395
Percent Change	5.50%	4.10%	3.61%	3.19%	4.08%	4.43%
			(Estimate)			
TOTAL EXPENDITURES..	\$49,396,882	\$50,982,714	\$53,456,532	\$55,561,374	\$59,585,323	\$62,555,146
			3.02%		8.71%	4.98%
Est Unspent for Fiscal Year					(\$750,000)	
Re-Estimate of Expenditures					\$58,835,323	
DIFFERENCE REV TO EXP..	\$402,348	\$602,225	(\$467,840)	\$308,293	(\$845,748)	(\$977,659)
Adjustment/TITLE I & GRANTS		\$6	(\$488,679)			
PROJECTED END FND BAL	\$3,949,650	\$4,551,881	\$3,595,362	\$3,903,655	\$3,057,907	\$2,080,249
TOTAL MILLAGE FOR YEAR	40.5	40.5	40.5	42.5	43.5	46.0
	2000-2001	2001-2002	2002-2003	2003-04	2004-2005	2005-2006
Enrollment	6,548	6,457	6,310	6,127	5,889	5,628
Revenue Per Student	\$ 7,605	\$ 7,989	\$ 8,398	\$ 9,119	\$ 9,847	\$ 10,941

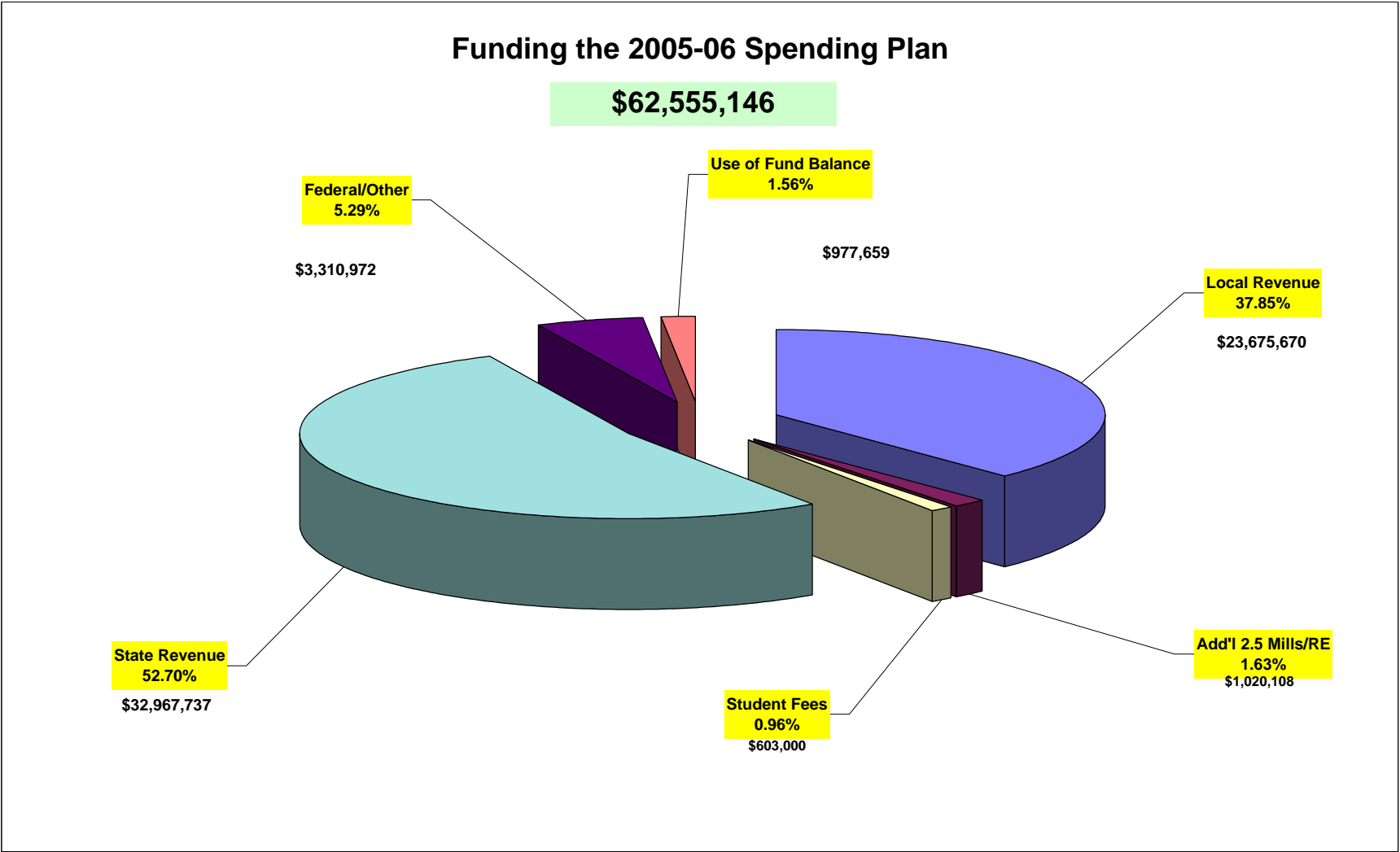








PROJ
2005-2006
PROJECTED



PROPOSED 2005-06 REVENUE \$61,577,487

Includes 2.5 Mill Increase Plus \$603,000 Student Participation Fees

