

# Warren County School District

Warren, Pennsylvania

## 2007-2008 Preliminary Budget

May 14, 2007





# Warren County School District

Central Administrative Offices

185 Hospital Drive

Warren PA 16365-4885

Fax: 814-723-4203

Robert B. Towsey, Ph.D.  
Interim Superintendent

J. Petter Turnquist, CPA  
Business Administrator

May 14, 2007

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

Ladies and Gentlemen:

The following tax structure and resource allocation is presented for your consideration in support of the **Proposed Final Budget** for the **2007-2008** school year with proposed expenditures of **\$ 66,622,513**:

1. A tax of **46 Mills** (\$4.60 per hundred dollars) of 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 (*pending ballot question*)
  - B. A 1% Real Estate Transfer Tax
  - C. An Occupational Privilege Tax of \$5.00
  - D. Per Capita Tax of \$5.00 per person
4. Estimated Fund Balance to include
  - a. Undesignated balance of **\$ 2,210,617**

Authorization to advertise as legally required is requested

Respectfully submitted,

FINANCE COMMITTEE

Roger Dunham, Chairperson  
John Schwanke  
Jeff Lockett  
J Petter Turnquist, Treasurer

## WCSD MAY 14, 2007

### 2007-2008 PROPOSED FINAL BUDGET

|                                                        |    |            |
|--------------------------------------------------------|----|------------|
| REVENUE BUDGET                                         | \$ | 65,802,709 |
| EXPENDITURE BUDGET ( INCLUDING FULL DAY KINDERGARTEN ) | \$ | 66,622,513 |
| USE OF FUND BALANCE                                    | \$ | (819,804)  |
| Estimated Ending Fund Balance FYE 6/30/2007            | \$ | 3,030,421  |
| Estimated Ending Fund Balance FYE 6/30/2008            | \$ | 2,210,617  |

| WARREN COUNTY SCHOOL DISTRICT         |  |                            |                            |                            |                          |                            |                            | HISTORICAL REVENUE SUMMARY      |                                               |                      |                                    |  |  |  |
|---------------------------------------|--|----------------------------|----------------------------|----------------------------|--------------------------|----------------------------|----------------------------|---------------------------------|-----------------------------------------------|----------------------|------------------------------------|--|--|--|
| REVENUE TREND ANALYSIS                |  | ACTUAL<br>FYE<br>2000-2001 | ACTUAL<br>FYE<br>2001-2002 | ACTUAL<br>FYE<br>2002-2003 | ACTUAL<br>FYE<br>2003-04 | ACTUAL<br>FYE<br>2004-2005 | ACTUAL<br>FYE<br>2005-2006 | APPROVED<br>BUDGET<br>2006-2007 | PROPOSED FINAL<br>REVENUE BUDGET<br>2007-2008 | PERCENTAGE<br>CHANGE | VARIANCE<br>INCREASE<br><DECREASE> |  |  |  |
| LOCAL                                 |  |                            |                            |                            |                          |                            |                            |                                 |                                               |                      |                                    |  |  |  |
| 6010 Assessed Value                   |  | \$432,220,144              | \$432,220,576              | \$437,250,000              | \$436,952,185            | \$435,909,332              | \$441,946,287              | 443,703,781                     | 455,968,743                                   | 2.76%                | 12,264,962                         |  |  |  |
| (CHANGE IN ASSESSED VALUE)            |  | 0.27%                      | 0.00%                      | 1.16%                      | -0.07%                   | -0.24%                     | 1.38%                      | 0.40%                           | 2.76%                                         |                      |                                    |  |  |  |
| 6020 Local Mills                      |  | 40.5                       | 40.5                       | 40.5                       | 42.5                     | 43.5                       | 46.0                       | 46.0                            | 46.0                                          | 0.00%                |                                    |  |  |  |
|                                       |  | 5.19%                      | 0.00%                      | 0.00%                      | 4.94%                    | 2.35%                      | 5.75%                      | 0.00%                           | 0.00%                                         |                      |                                    |  |  |  |
| TAX LEVY...                           |  | \$17,504,916               | \$17,504,933               | \$17,708,625               | \$18,570,468             | \$18,962,056               | \$20,329,529               | \$20,410,374                    | \$ 20,974,562.18                              | 2.76%                | 564,188                            |  |  |  |
| % Collected                           |  | 90.74%                     | 93.00%                     | 93.00%                     | 91.40%                   | 89.60%                     | 88.44%                     | 92.33%                          | 92.00%                                        |                      |                                    |  |  |  |
| 6111 Current Real Est Tax             |  | \$15,883,086               | \$16,280,005               | \$16,124,381               | \$16,973,029             | \$16,989,613               | \$17,978,846               | \$18,844,898                    | \$ 19,296,597.20                              | 2.40%                | 451,699                            |  |  |  |
|                                       |  | 90.74%                     | 93.00%                     | 91.05%                     | 91.40%                   | 89.60%                     | 88.44%                     | 92.33%                          | 92.00%                                        |                      |                                    |  |  |  |
| VALUE PER MILL.....                   |  | \$392,175                  | \$401,975                  | \$398,132                  | \$399,365                | \$390,566                  | \$390,844                  | \$409,672                       | \$ 419,491.24                                 | 2.40%                | 9,820                              |  |  |  |
|                                       |  |                            |                            |                            |                          |                            |                            |                                 |                                               | 0.00%                | 0                                  |  |  |  |
| 6113 Public Utility Realty            |  | \$70,903                   | \$40,862                   | \$33,983                   | \$38,805                 | \$28,467                   | \$35,734                   | \$35,000                        | \$ 35,000.00                                  | 0.00%                | 0                                  |  |  |  |
| 6114 Pay in Lieu of Taxes & Forestry  |  | \$500,569                  | \$722,923                  | \$489,881                  | \$852,401                | \$862,308                  | \$871,934                  | \$842,000                       | \$ 856,000                                    | 1.66%                | 14,000                             |  |  |  |
| 6120 Per Capita Tax/679               |  | \$114,012                  | \$113,270                  | \$111,176                  | \$108,873                | \$106,853                  | \$106,531                  | \$105,000                       | \$125,451                                     | 19.48%               | 20,451                             |  |  |  |
|                                       |  |                            |                            |                            |                          |                            |                            |                                 |                                               |                      |                                    |  |  |  |
| 6141 Per Capita Tax/511               |  | \$114,012                  | \$113,270                  | \$111,176                  | \$108,873                | \$106,861                  | \$106,426                  | \$105,000                       | \$125,451                                     | 19.48%               | 20,451                             |  |  |  |
| 6143 Occup Privilege/511              |  | \$111,017                  | \$108,494                  | \$99,413                   | \$105,504                | \$96,818                   | \$93,331                   | \$95,000                        | \$94,730                                      | -0.28%               | (270)                              |  |  |  |
| Total Act 511 Flat Tax                |  | \$225,029                  | \$221,764                  | \$210,589                  | \$214,377                | \$203,678                  | \$199,757                  | \$200,000                       | \$220,181                                     | 10.09%               | 20,181                             |  |  |  |
|                                       |  |                            |                            |                            |                          |                            |                            |                                 |                                               |                      |                                    |  |  |  |
| 6151 Earned Income/511                |  | \$2,574,385                | \$2,458,479                | \$2,500,438                | \$2,392,338              | \$2,650,564                | \$2,834,355                | \$2,630,000                     | \$2,876,870                                   | 9.39%                | 246,870                            |  |  |  |
|                                       |  | 4.08%                      | -4.50%                     | 1.71%                      | -4.32%                   | 10.79%                     | 6.93%                      | -7.21%                          | 9.39%                                         |                      |                                    |  |  |  |
| 6153 Real Est Transfer/511            |  | \$215,349                  | \$212,531                  | \$287,642                  | \$289,647                | \$301,308                  | \$340,662                  | \$250,000                       | \$325,000.00                                  | 30.00%               | 75,000                             |  |  |  |
| Total Act 511 Prop Tax                |  | \$2,789,734                | \$2,671,010                | \$2,788,080                | \$2,681,985              | \$2,951,873                | \$3,175,017                | \$2,880,000                     | \$3,201,870                                   | 11.18%               | 321,870                            |  |  |  |
| 6400 Delinquent Taxes                 |  | \$1,262,151                | \$1,616,574                | \$1,761,016                | \$1,473,796              | \$1,600,536                | \$1,835,347                | \$1,700,000                     | \$1,800,000                                   | 5.88%                | 100,000                            |  |  |  |
| TOTAL TAXES                           |  | \$20,845,484               | \$21,666,408               | \$21,519,106               | \$22,343,266             | \$22,743,329               | \$24,203,166               | \$24,606,898                    | \$25,535,099                                  | 3.77%                | 928,201                            |  |  |  |
| % Increase                            |  | 3.17%                      | 3.94%                      | -0.68%                     | 3.83%                    | 1.79%                      | 6.42%                      | 1.67%                           | 3.77%                                         |                      |                                    |  |  |  |
| 6500 Earnings/Temp Dep                |  | \$497,649                  | \$182,346                  | \$115,962                  | \$54,750                 | \$155,765                  | \$295,218                  | \$200,000                       | \$250,000                                     | 25.00%               | 50,000                             |  |  |  |
| 6900 Tuition & Other                  |  | \$62,081                   | \$44,546                   | \$48,547                   | \$44,504                 | \$81,958                   | \$29,683                   | \$50,000                        | \$50,000                                      | 0.00%                | 0                                  |  |  |  |
| 6920 Contributions/Student Fees/ misc |  | \$131,214                  |                            | \$80,043                   | \$16,012                 | \$0                        | \$46,996                   | \$25,000                        | \$25,000                                      | 0.00%                | 0                                  |  |  |  |
| 6900 Misc. Revenue/                   |  | \$24,826                   | \$78,545                   | \$95,697                   | \$17,833                 | \$0                        | \$0                        | \$0                             | \$0                                           | 0.00%                | 0                                  |  |  |  |
| Total Other                           |  | \$715,770                  | \$305,437                  | \$340,249                  | \$133,099                | \$237,722                  | \$371,897                  | \$275,000                       | \$325,000                                     | 18.18%               | 50,000                             |  |  |  |
| TOTAL LOCAL REVENUE                   |  | \$21,561,254               | \$21,971,845               | \$21,859,355               | \$22,476,365             | \$22,981,051               | \$24,575,063               | \$24,881,898                    | \$25,860,099                                  | 3.93%                | \$978,201                          |  |  |  |
| Percent Change                        |  | 3.83%                      | 1.90%                      | -0.51%                     | 2.82%                    | 2.25%                      | 6.94%                      | 1.25%                           | 3.93%                                         |                      |                                    |  |  |  |

| WARREN COUNTY SCHOOL DISTRICT      |                            |                            |                            |                          |                            |                            |                                 | HISTORICAL REVENUE SUMMARY                    |                      |                                    |  |  |  |
|------------------------------------|----------------------------|----------------------------|----------------------------|--------------------------|----------------------------|----------------------------|---------------------------------|-----------------------------------------------|----------------------|------------------------------------|--|--|--|
| REVENUE TREND ANALYSIS             | ACTUAL<br>FYE<br>2000-2001 | ACTUAL<br>FYE<br>2001-2002 | ACTUAL<br>FYE<br>2002-2003 | ACTUAL<br>FYE<br>2003-04 | ACTUAL<br>FYE<br>2004-2005 | ACTUAL<br>FYE<br>2005-2006 | APPROVED<br>BUDGET<br>2006-2007 | PROPOSED FINAL<br>REVENUE BUDGET<br>2007-2008 | PERCENTAGE<br>CHANGE | VARIANCE<br>INCREASE<br><DECREASE> |  |  |  |
|                                    |                            |                            |                            |                          |                            |                            |                                 |                                               |                      |                                    |  |  |  |
| STATE:                             |                            |                            |                            |                          |                            |                            |                                 |                                               |                      |                                    |  |  |  |
| 7110 Basic Instr Subsidy           | \$18,738,280               | \$19,269,981               | \$19,780,279               | \$20,427,372             | \$21,055,211               | \$21,567,057               | \$22,504,901                    | \$23,119,071                                  | 2.73%                | 614,170                            |  |  |  |
| Percent Increase                   | 2.36%                      | 2.84%                      | 2.65%                      | 3.27%                    | 3.07%                      | 2.43%                      | 4.35%                           | 2.73%                                         |                      |                                    |  |  |  |
| 7140 Subsidies for Charter Schools | \$0                        | \$4,083                    | \$24,798                   | \$24,798                 | \$96,469                   | \$151,352                  | \$730,734                       | \$943,966                                     | 29.18%               | 213,232                            |  |  |  |
| 7150 School Performance            | \$66,516                   | \$53,171                   | \$251,238                  | \$0                      | \$0                        | \$0                        | \$0                             | \$0                                           | 0.00%                | 0                                  |  |  |  |
| 7160 Tuition-Orph/Private          | \$7,362                    | \$17,914                   | \$23,807                   | \$18,416                 | \$14,009                   | \$13,880                   | \$0                             | \$0                                           | 0.00%                | 0                                  |  |  |  |
| 7210 Homebound Instruction         | \$1,450                    | \$1,081                    | \$1,827                    | \$1,874                  | \$1,533                    | \$1,757                    | \$1,500                         | \$1,500                                       | 0.00%                | 0                                  |  |  |  |
| 7220 Vocational Education          | \$226,973                  | \$236,604                  | \$267,904                  | \$176,186                | \$230,635                  | \$242,832                  | \$297,237                       | \$297,237                                     | 0.00%                | 0                                  |  |  |  |
| 7230 Alternative Education         | \$0                        | \$0                        | \$0                        | \$3,560                  | \$27,329                   | \$0                        | \$25,000                        | \$25,000                                      | 0.00%                | 0                                  |  |  |  |
| 7260 Job Trmg Partnership          | \$7,360                    | \$3,460                    | \$3,900                    | \$0                      | \$4,050                    | \$0                        | \$0                             | \$0                                           | 0.00%                | 0                                  |  |  |  |
| 7271 Special Education             | \$3,026,275                | \$3,229,534                | \$3,270,696                | \$3,475,871              | \$3,619,461                | \$3,800,202                | \$3,675,783                     | \$3,787,705                                   | 3.04%                | 111,922                            |  |  |  |
| 7290 Education Assistance          | \$0                        | \$0                        | \$0                        | \$0                      | \$398,326                  | \$432,338                  | \$431,139                       | \$431,189                                     | 0.01%                | 50                                 |  |  |  |
| 7310 Pupil Transportation          | \$2,597,305                | \$2,660,973                | \$2,858,448                | \$2,853,873              | \$3,063,288                | \$3,148,628                | \$3,450,000                     | \$3,750,000                                   | 8.70%                | 300,000                            |  |  |  |
| 7320 Rentals & Sinking Fnd         | \$65,267                   | \$59,054                   | \$48,362                   | \$1,017,512              | \$1,091,733                | \$879,003                  | \$746,250                       | \$750,899                                     | 0.62%                | 4,649                              |  |  |  |
| 7330 Medical & Dental Svcs         | \$135,126                  | \$129,346                  | \$126,586                  | \$13,559                 | \$122,270                  | \$115,431                  | \$118,000                       | \$118,000                                     | 0.00%                | 0                                  |  |  |  |
| 7340Supplemntal Reimb/Basic Sub    | \$0                        | \$0                        | \$0                        | \$23,165                 | \$0                        | \$0                        | \$0                             | \$0                                           | 0.00%                | 0                                  |  |  |  |
| 7350 Sewage Treatment              | \$5,675                    | \$5,675                    | \$5,675                    | \$0                      | \$0                        | \$0                        | \$0                             | \$0                                           | 0.00%                | 0                                  |  |  |  |
| 7400 Voc Training                  | \$10,436                   | \$0                        | \$0                        | \$0                      | \$0                        | \$0                        | \$0                             | \$0                                           | 0.00%                | 0                                  |  |  |  |
| 7500 DARE/ALT ED                   | \$103,229                  | \$37,827                   | \$36,292                   | \$154,316                | \$38,358                   | \$15,301                   | \$24,975                        | \$24,975                                      | 0.00%                | 0                                  |  |  |  |
| 7505 Extra Grants                  | \$0                        | \$0                        | \$0                        | \$0                      | \$0                        | \$413,329                  | \$0                             | \$260,000                                     | 0.00%                | 260,000                            |  |  |  |
| 7501 Block Grant                   | \$0                        | \$0                        | \$0                        | \$0                      | \$873,023                  | \$873,023                  | \$1,067,600                     | \$1,162,223                                   | 8.86%                | 94,623                             |  |  |  |
| 7810 Soc Sec/State Share           | \$1,072,304                | \$1,115,303                | \$1,191,620                | \$1,119,830              | \$1,310,625                | \$1,136,059                | \$1,158,000                     | \$ 1,147,500.00                               | -0.91%               | (10,500)                           |  |  |  |
| 7820 Retirement/State Share        | \$276,246                  | \$163,150                  | \$184,978                  | \$654,165                | \$672,359                  | \$762,035                  | \$979,000                       | \$ 1,069,500                                  | 9.24%                | 90,500                             |  |  |  |
| 7900 Tech Grants/LINK TO LEARN     | \$135,852                  | \$179,698                  | \$14,690                   | \$0                      | \$0                        | \$0                        | \$0                             | \$0                                           | 0.00%                | 0                                  |  |  |  |
| TOTAL STATE REVENUE                | \$26,475,656               | \$27,166,854               | \$28,091,100               | \$29,964,497             | \$32,618,681               | \$33,552,227               | \$35,210,119                    | \$36,888,765                                  | 4.77%                | \$1,678,646                        |  |  |  |
| Percent Change                     | 1.97%                      | 2.61%                      | 3.40%                      | 6.67%                    | 8.86%                      | 2.86%                      | 4.94%                           | 4.77%                                         |                      |                                    |  |  |  |

| WARREN COUNTY SCHOOL DISTRICT         |               |               |               |               |               |               | HISTORICAL REVENUE SUMMARY |                                  |            |             |  |  |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------------|----------------------------------|------------|-------------|--|--|
| REVENUE TREND ANALYSIS                | ACTUAL<br>FYE | ACTUAL<br>FYE | ACTUAL<br>FYE | ACTUAL<br>FYE | ACTUAL<br>FYE | ACTUAL<br>FYE | APPROVED<br>BUDGET         | PROPOSED FINAL<br>REVENUE BUDGET | PERCENTAGE | VARIANCE    |  |  |
|                                       | 2000-2001     | 2001-2002     | 2002-2003     | 2003-04       | 2004-2005     | 2005-2006     | 2006-2007                  | 2007-2008                        | CHANGE     | <DECREASE>  |  |  |
| FEDERAL:                              |               |               |               |               |               |               |                            |                                  |            |             |  |  |
| 8100 Unrestricted Grants(Impact Aid)  | \$61,259      | \$49,088      | \$81,195      | \$50,000      | \$13,897      | \$0           | \$80,000                   | \$80,000                         | 0.00%      | 0           |  |  |
| 8512 Restricted, IDEA, Part B         | \$412,621     | \$590,984     | \$829,932     | \$1,197,283   | \$1,259,801   | \$1,222,933   | \$1,100,000                | \$1,075,000                      | -2.27%     | (25,000)    |  |  |
| 8514 Ed of Disadvantaged ECIA Title I | \$789,432     | \$858,997     | \$987,076     | \$1,079,974   | \$1,076,829   | \$1,161,017   | \$1,035,436                | \$1,140,239                      | 10.12%     | 104,803     |  |  |
| 8515 T IID / Ed Tech                  | \$0           | \$0           | \$6,307       | \$26,284      | \$155,029     | \$555,960     | \$100,000                  | \$26,284                         | -73.72%    | (73,716)    |  |  |
| 8515 T IIA Improv Tchr Qual           | \$0           | \$0           | \$326,336     | \$333,806     | \$319,154     | \$0           | \$300,000                  | \$362,641                        | 20.88%     | 62,641      |  |  |
| 8517 Drug Free Schools                | \$30,874      | \$29,176      | \$34,875      | \$29,190      | \$37,911      | \$34,919      | \$34,919                   | \$34,919                         | 0.00%      | 0           |  |  |
| 8518 T V Innovative Ed/ Drug Free     | \$650         | \$28,838      | \$17,933      | \$43,166      | \$53,958      | \$23,378      | \$25,504                   | \$24,762                         | -2.91%     | (742)       |  |  |
| 8519 Other ESEA & IDEA Programs       | \$0           | \$206,213     | \$20,037      | \$0           | \$0           | \$0           | \$0                        | \$0                              | 0.00%      | 0           |  |  |
| 8520 Vocational/EDGAR Grant           | \$0           |               | \$100,000     | \$0           | \$0           | \$86,403      | \$0                        | \$0                              | 0.00%      | 0           |  |  |
| 8521 Vocational Carl Perkins          | \$123,580     | \$85,668      | \$70,513      | \$113,129     | \$94,697      | \$52,666      | \$0                        | \$0                              | 0.00%      | 0           |  |  |
| 8560 Art Smart                        | \$280,411     | \$512,672     | \$309,258     | \$297,389     | \$428,072     | \$227,852     | \$0                        | \$0                              | 0.00%      | 0           |  |  |
| 8570 EESA, Title II                   | \$29,744      | \$51,759      | \$57,137      | \$0           | \$0           | \$0           | \$0                        | \$0                              | 0.00%      | 0           |  |  |
| 8620 Adult Basic Education            | \$26,478      | \$0           | \$0           | \$0           | \$0           | \$0           | \$0                        | \$0                              | 0.00%      | 0           |  |  |
| 8680 Goals 2000, Title III            | \$7,271       | \$32,845      | \$47,637      | \$0           | \$0           | \$0           | \$0                        | \$0                              | 0.00%      | 0           |  |  |
| 8690 Other Federal Revenue            | \$0           | \$0           | \$0           | \$0           | \$31,390      | \$3,610       | \$0                        | \$0                              | 0.00%      | 0           |  |  |
| 8690 Misc Fed Revenue                 | \$0           | \$0           | \$0           | \$0           | \$556         | \$0           | \$0                        | \$0                              | 0.00%      | 0           |  |  |
| 8810 Med Asst. Reimb(ACCESS)          | \$0           | \$0           | \$150,000     | \$257,740     | \$200,000     | \$200,000     | \$210,000                  | \$210,000                        | 0.00%      | 0           |  |  |
| TOTAL FEDERAL REVENUE                 | \$1,762,320   | \$2,446,240   | \$3,038,236   | \$3,427,961   | \$3,671,293   | \$3,568,738   | \$2,885,859                | \$2,953,845                      | 2.36%      | \$67,986    |  |  |
| OTHER:                                |               |               |               |               |               |               |                            |                                  | 0.00%      |             |  |  |
| 9200 Proceeds/Ext Term Fin.           | \$0           | \$0           | \$0           |               | \$0           | \$0           | \$0                        | \$0                              | 0.00%      | 0           |  |  |
| 9400 Sale of Real Prop                | \$0           | \$0           | \$0           | \$0           | \$0           | \$495,195     | \$177,000                  | \$100,000                        | -43.50%    | (77,000)    |  |  |
| 9500 Refnds Prior Yr Exp              | \$0           | \$0           | \$0           | \$844         | \$0           | \$0           | \$0                        | \$0                              | 0.00%      | 0           |  |  |
| TOTAL OTHER REVENUE                   | \$0           | \$0           | \$0           | \$844         | \$0           | \$495,195     | \$177,000                  | \$100,000                        | -43.50%    | (\$77,000)  |  |  |
|                                       |               |               |               |               |               |               |                            |                                  |            |             |  |  |
| TOTAL ALL REVENUE                     | \$49,799,230  | \$51,584,939  | \$52,988,692  | \$55,869,667  | \$59,271,025  | \$62,191,223  | \$63,154,876               | \$65,802,709                     | 4.19%      | \$2,647,833 |  |  |
| Percent Change                        | 3.02%         | 3.59%         | 2.72%         | 5.44%         | 6.09%         | 4.93%         | 1.55%                      |                                  | 4.19%      |             |  |  |

**WARREN COUNTY SCHOOL DISTRICT**

| Function                                                | Description                   | Account Number | Budget Resp. | 2005-2006<br>Final Budget | 2006-2007<br>Approved Budget | 2007-2008<br>PROPOSED FINAL<br>BUDGET |
|---------------------------------------------------------|-------------------------------|----------------|--------------|---------------------------|------------------------------|---------------------------------------|
| <b>1100<br/>Regular<br/>Instruction</b>                 | Salaries/Wages                | 100            | Dwyer        | 15,199,800.00             | 15,688,379.00                | 15,484,521.66                         |
|                                                         | Benefits                      | 200            | Dwyer        | 5,437,565.00              | 6,845,516.00                 | 6,678,329.48                          |
|                                                         | Professional Svc.             | 300            | Dwyer        | 53,500.00                 | 78,969.00                    | 102,845.00                            |
|                                                         | Property Maint. Svc.          | 400            | Dwyer        | 124,320.00                | 124,521.00                   | 35,950.00                             |
|                                                         | Transportation/Training/Comm. | 500            | Dwyer        | 2,111,200.00              | 3,101,500.00                 | 3,948,500.00                          |
|                                                         | Supplies                      | 600            | Dwyer        | 801,483.00                | 1,260,363.00                 | 1,129,561.00                          |
|                                                         | Equipment                     | 700            | Dwyer        | 243,099.00                | 231,399.00                   | 224,304.00                            |
|                                                         | Dues/Judgements/Misc.         | 800            | Dwyer        | 8,000.00                  | 7,750.00                     | 3,500.00                              |
|                                                         |                               |                |              | <b>23,978,967.00</b>      | <b>27,338,397.00</b>         | <b>27,607,511.14</b>                  |
| <b>1200<br/>Special<br/>Education</b>                   | Salaries/Wages                | 100            | Green        | 70,000.00                 | 4,235,949.00                 | 3,922,918.39                          |
|                                                         | Benefits                      | 200            | Green        | 23,000.00                 | 1,465,230.00                 | 1,452,656.68                          |
|                                                         | Professional Svc.             | 300            | Green        | 0.00                      | 184,000.00                   | 184,000.00                            |
|                                                         | Transportation/Training/Comm. | 500            | Green        | 0.00                      | 861,000.00                   | 861,000.00                            |
|                                                         | Supplies                      | 600            | Green        | 0.00                      | 56,000.00                    | 56,000.00                             |
|                                                         | Equipment                     | 700            | Green        | 0.00                      | 20,000.00                    | 20,000.00                             |
|                                                         |                               |                |              | <b>93,000.00</b>          | <b>6,822,179.00</b>          | <b>6,496,575.07</b>                   |
| <b>1211<br/>Life Skills</b>                             | Salaries/Wages                | 100            | Green        | 545,000.00                | 0.00                         | 0.00                                  |
|                                                         | Benefits                      | 200            | Green        | 125,050.00                | 0.00                         | 0.00                                  |
|                                                         | Supplies                      | 600            | Green        | 10,000.00                 | 0.00                         | 0.00                                  |
|                                                         |                               |                |              | <b>680,050.00</b>         | <b>0.00</b>                  | <b>0.00</b>                           |
| <b>1221 / Deaf</b>                                      | Professional Svc.             | 300            | Green        | 40,000.00                 | 0.00                         | 0.00                                  |
|                                                         |                               |                |              | <b>40,000.00</b>          | <b>0.00</b>                  | <b>0.00</b>                           |
| <b>1224 / Visual</b>                                    | Professional Svc.             | 300            | Green        | 24,000.00                 | 0.00                         | 0.00                                  |
|                                                         |                               |                |              | <b>24,000.00</b>          | <b>0.00</b>                  | <b>0.00</b>                           |
| <b>1225<br/>Speech</b>                                  | Salaries/Wages                | 100            | Green        | 270,000.00                | 0.00                         | 0.00                                  |
|                                                         | Benefits                      | 200            | Green        | 13,500.00                 | 0.00                         | 0.00                                  |
|                                                         | Professional Svc.             | 300            | Green        | 0.00                      | 0.00                         | 0.00                                  |
|                                                         |                               |                |              | <b>283,500.00</b>         | <b>0.00</b>                  | <b>0.00</b>                           |
| <b>1231<br/>Emotional</b>                               | Salaries/Wages                | 100            | Green        | 189,000.00                | 0.00                         | 0.00                                  |
|                                                         | Benefits                      | 200            | Green        | 80,150.00                 | 0.00                         | 0.00                                  |
|                                                         | Professional Svc.             | 300            | Green        | 25,000.00                 | 0.00                         | 0.00                                  |
|                                                         | Supplies                      | 600            | Green        | 3,000.00                  | 0.00                         | 0.00                                  |
|                                                         |                               |                |              | <b>297,150.00</b>         | <b>0.00</b>                  | <b>0.00</b>                           |
| <b>1241<br/>Learning<br/>Support</b>                    | Salaries/Wages                | 100            | Green        | 2,578,000.00              | 0.00                         | 0.00                                  |
|                                                         | Benefits                      | 200            | Green        | 1,160,300.00              | 0.00                         | 0.00                                  |
|                                                         | Supplies                      | 600            | Green        | 71,000.00                 | 0.00                         | 0.00                                  |
|                                                         |                               |                |              | <b>3,809,300.00</b>       | <b>0.00</b>                  | <b>0.00</b>                           |
| <b>1243<br/>Gifted</b>                                  | Salaries/Wages                | 100            | Green        | 300,000.00                | 305,150.00                   | 304,961.00                            |
|                                                         | Benefits                      | 200            | Green        | 126,100.00                | 104,280.00                   | 109,267.53                            |
|                                                         | Professional Svc.             | 300            | Green        | 500.00                    | 500.00                       | 500.00                                |
|                                                         | Property Maint. Svc.          | 400            | Green        | 12,000.00                 | 15,000.00                    | 15,000.00                             |
|                                                         | Transportation/Training/Comm. | 500            | Green        | 7,000.00                  | 7,000.00                     | 7,000.00                              |
|                                                         | Supplies                      | 600            | Green        | 15,500.00                 | 15,500.00                    | 15,500.00                             |
|                                                         | Equipment                     | 700            | Green        | 2,500.00                  | 2,500.00                     | 2,500.00                              |
|                                                         |                               |                |              | <b>463,600.00</b>         | <b>449,930.00</b>            | <b>454,728.53</b>                     |
| <b>1260 Physical</b>                                    | Professional Svc.             | 300            | Green        | 40,000.00                 | 0.00                         | 0.00                                  |
|                                                         |                               |                |              | <b>40,000.00</b>          | <b>0.00</b>                  | <b>0.00</b>                           |
| <b>1270 Multi</b>                                       | Professional Svc.             | 300            | Green        | 55,000.00                 | 0.00                         | 0.00                                  |
|                                                         |                               |                |              | <b>55,000.00</b>          | <b>0.00</b>                  | <b>0.00</b>                           |
| <b>1290<br/>IDEA</b>                                    | Salaries/Wages                | 100            | Green        | 1,442,248.00              | 670,000.00                   | 905,910.26                            |
|                                                         | Benefits                      | 200            | Green        | 237,704.00                | 286,300.00                   | 324,831.08                            |
|                                                         | Professional Svc.             | 300            | Green        | 56,000.00                 | 50,000.00                    | 280,000.00                            |
|                                                         | Transportation/Training/Comm. | 500            | Green        | 662,000.00                | 143,700.00                   | 130,138.00                            |
|                                                         | Supplies                      | 600            | Green        | 175,000.00                | 50,000.00                    | 10,600.00                             |
|                                                         | Equipment                     | 700            | Green        | 205,000.00                | 10,000.00                    | 19,200.00                             |
|                                                         |                               |                |              | <b>2,777,952.00</b>       | <b>1,210,000.00</b>          | <b>1,670,679.33</b>                   |
| <b>1320<br/>Vocational<br/>Marketing</b>                | Salaries/Wages                | 100            | Green        | 59,000.00                 | 60,200.00                    | 61,405.00                             |
|                                                         | Benefits                      | 200            | Green        | 20,950.00                 | 19,480.00                    | 22,738.27                             |
|                                                         | Supplies                      | 600            | Green        | 4,000.00                  | 4,000.00                     | 3,000.00                              |
|                                                         | Equipment                     | 700            | Green        | 5,000.00                  | 5,000.00                     | 3,000.00                              |
|                                                         |                               |                |              | <b>88,950.00</b>          | <b>88,680.00</b>             | <b>90,143.27</b>                      |
| <b>1360<br/>Vocational<br/>Business<br/>Education</b>   | Salaries/Wages                | 100            | Green        | 200,000.00                | 231,307.00                   | 274,569.00                            |
|                                                         | Benefits                      | 200            | Green        | 86,400.00                 | 83,380.00                    | 84,624.01                             |
|                                                         | Property Maint. Svc.          | 400            | Green        | 400.00                    | 400.00                       | 400.00                                |
|                                                         | Supplies                      | 600            | Green        | 4,330.00                  | 5,330.00                     | 3,330.00                              |
|                                                         | Equipment                     | 700            | Green        | 2,000.00                  | 1,000.00                     | 2,000.00                              |
|                                                         |                               |                |              | <b>293,130.00</b>         | <b>321,417.00</b>            | <b>364,923.01</b>                     |
| <b>1370<br/>Electronics</b>                             | Supplies                      | 600            | Green        | 6,000.00                  | 6,000.00                     | 5,000.00                              |
|                                                         | Equipment                     | 700            | Green        | 5,000.00                  | 5,000.00                     | 5,000.00                              |
|                                                         |                               |                |              | <b>11,000.00</b>          | <b>11,000.00</b>             | <b>10,000.00</b>                      |
| <b>1380<br/>Vocational<br/>Trade &amp;<br/>Industry</b> | Salaries/Wages                | 100            | Green        | 385,000.00                | 418,400.00                   | 442,745.00                            |
|                                                         | Benefits                      | 200            | Green        | 157,700.00                | 174,500.00                   | 178,163.18                            |
|                                                         | Property Maint. Svc.          | 400            | Green        | 15,000.00                 | 15,000.00                    | 15,000.00                             |
|                                                         | Supplies                      | 600            | Green        | 66,000.00                 | 66,000.00                    | 60,500.00                             |
|                                                         | Equipment                     | 700            | Green        | 44,000.00                 | 44,000.00                    | 61,500.00                             |
|                                                         |                               |                |              | <b>667,700.00</b>         | <b>717,900.00</b>            | <b>757,908.18</b>                     |
| <b>1390<br/>Vocational<br/>Instructional</b>            | Salaries/Wages                | 100            | Green        | 85,440.00                 | 52,500.00                    | 85,933.07                             |
|                                                         | Benefits                      | 200            | Green        | 61,300.00                 | 30,060.00                    | 31,821.02                             |
|                                                         | Professional Svc.             | 300            | Green        | 30,000.00                 | 25,000.00                    | 15,000.00                             |
|                                                         | Property Maint. Svc.          | 400            | Green        | 14,600.00                 | 14,600.00                    | 6,600.00                              |

**WARREN COUNTY SCHOOL DISTRICT**

| Function          | Description                   | Account Number | Budget Resp.   | 2005-2006<br>Final Budget | 2006-2007<br>Approved Budget | 2007-2008<br>PROPOSED FINAL<br>BUDGET |
|-------------------|-------------------------------|----------------|----------------|---------------------------|------------------------------|---------------------------------------|
|                   | Transportation/Training/Comm. | 500            | Green          | 3,500.00                  | 2,500.00                     | 2,500.00                              |
|                   | Supplies                      | 600            | Green          | 2,000.00                  | 0.00                         | 13,000.00                             |
|                   | Equipment                     | 700            | Green          | 0.00                      | 0.00                         | 0.00                                  |
|                   | Dues/Judgements/Misc.         | 800            | Green          | 6,500.00                  | 6,500.00                     | 6,500.00                              |
|                   |                               |                |                | <b>203,340.00</b>         | <b>131,160.00</b>            | <b>161,354.09</b>                     |
| 1410 Drivers Ed   | Property Maint. Svc.          | 400            | Stewart        | 500.00                    | 500.00                       | 0.00                                  |
|                   |                               |                |                | <b>500.00</b>             | <b>500.00</b>                | <b>0.00</b>                           |
| 1420              | Salaries/Wages                | 100            | Stewart        | 10,000.00                 | 10,000.00                    | 26,000.00                             |
|                   | Benefits                      | 200            | Stewart        | 150.00                    | 1,450.00                     | 3,842.80                              |
| Summer School     | Supplies                      | 600            | Stewart        | 0.00                      | 0.00                         | 1,500.00                              |
|                   |                               |                |                | <b>10,150.00</b>          | <b>11,450.00</b>             | <b>31,342.80</b>                      |
| 1430              | Salaries/Wages                | 100            | Green          | 20,000.00                 | 21,000.00                    | 21,000.00                             |
| Homebound         | Benefits                      | 200            | Green          | 3,625.00                  | 3,250.00                     | 3,250.00                              |
|                   |                               |                |                | <b>23,625.00</b>          | <b>24,250.00</b>             | <b>24,250.00</b>                      |
| 1441 Incarcerated | Transportation/Training/Comm. | 500            | Stewart        | 5,000.00                  | 0.00                         | 0.00                                  |
|                   |                               |                |                | <b>5,000.00</b>           | <b>0.00</b>                  | <b>0.00</b>                           |
| 1490              | Salaries/Wages                | 100            | Dwyer          | 1,003,392.00              | 838,605.00                   | 1,040,634.16                          |
| Other Instruction | Benefits                      | 200            | Dwyer          | 319,425.00                | 329,175.00                   | 342,880.66                            |
| Tutoring/Coaches  | Professional Svc.             | 300            | Stewart        | 252,124.00                | 0.00                         | 0.00                                  |
|                   | Transportation/Training/Comm. | 500            | Stewart        | 8,900.00                  | 7,900.00                     | 300.00                                |
|                   | Supplies                      | 600            | Stewart        | 58,984.00                 | 8,908.00                     | 271,606.00                            |
|                   | Equipment                     | 700            | Stewart        | 1,000.00                  | 1,000.00                     | 0.00                                  |
|                   |                               |                |                | <b>1,643,825.00</b>       | <b>1,185,588.00</b>          | <b>1,655,420.81</b>                   |
| 1610 STW          | Supplies                      | 600            | Green          | 0.00                      | 0.00                         | 0.00                                  |
|                   |                               |                |                | <b>0.00</b>               | <b>0.00</b>                  | <b>0.00</b>                           |
| 2110              | Transportation/Training/Comm. | 500            | Green          | 2,500.00                  | 0.00                         | 0.00                                  |
| Pupil Services    | Supplies                      | 600            | Green          | 1,500.00                  | 0.00                         | 0.00                                  |
|                   | Equipment                     | 700            | Green          | 1,000.00                  | 0.00                         | 0.00                                  |
|                   |                               |                |                | <b>5,000.00</b>           | <b>0.00</b>                  | <b>0.00</b>                           |
| 2120              | Salaries/Wages                | 100            | Stewart        | 693,000.00                | 759,438.00                   | 835,159.00                            |
| Guidance          | Benefits                      | 200            | Stewart        | 280,400.00                | 304,940.00                   | 289,921.67                            |
|                   | Transportation/Training/Comm. | 500            | Stewart        | 2,400.00                  | 2,400.00                     | 2,400.00                              |
|                   | Supplies                      | 600            | Stewart        | 16,000.00                 | 17,200.00                    | 16,950.00                             |
|                   | Equipment                     | 700            | Stewart        | 6,500.00                  | 7,500.00                     | 7,100.00                              |
|                   |                               |                |                | <b>998,300.00</b>         | <b>1,091,478.00</b>          | <b>1,151,530.67</b>                   |
| 2140 Scoring      | Professional Svc.             | 300            | Stewart        | 30,000.00                 | 30,000.00                    | 15,000.00                             |
|                   |                               |                |                | <b>30,000.00</b>          | <b>30,000.00</b>             | <b>15,000.00</b>                      |
| 2160              | Salaries/Wages                | 100            | Stewart        | 23,400.00                 | 21,056.00                    | 22,615.74                             |
| Attendance        | Benefits                      | 200            | Stewart        | 13,200.00                 | 14,380.00                    | 8,374.61                              |
| Services          | Professional Svc.             | 300            | Stewart        | 41,000.00                 | 34,919.00                    | 44,000.00                             |
|                   | Transportation/Training/Comm. | 500            | Stewart        | 8,200.00                  | 8,200.00                     | 5,000.00                              |
|                   | Supplies                      | 600            | Stewart        | 3,000.00                  | 3,000.00                     | 2,200.00                              |
|                   |                               |                |                | <b>88,800.00</b>          | <b>81,555.00</b>             | <b>82,190.35</b>                      |
| 2190              | Salaries/Wages                | 100            | Superintendent | 15,000.00                 | 6,000.00                     | 0.00                                  |
| Administrative    | Benefits                      | 200            | Superintendent | 1,800.00                  | 900.00                       | 0.00                                  |
| Supplemental      | Professional Svc.             | 300            | Stewart        | 1,000.00                  | 1,000.00                     | 0.00                                  |
|                   | Supplies                      | 600            | Stewart        | 16,000.00                 | 16,000.00                    | 16,000.00                             |
|                   |                               |                |                | <b>33,800.00</b>          | <b>23,900.00</b>             | <b>16,000.00</b>                      |
| 2220              | Salaries/Wages                | 100            | Stewart        | 366,200.00                | 369,612.00                   | 388,612.10                            |
| Technology        | Benefits                      | 200            | Stewart        | 92,825.00                 | 140,140.00                   | 139,239.72                            |
| Services          | Professional Svc.             | 300            | Stewart        | 30,000.00                 | 25,000.00                    | 25,000.00                             |
|                   | Property Maint. Svc.          | 400            | Stewart        | 199,300.00                | 208,850.00                   | 300,000.00                            |
|                   | Transportation/Training/Comm. | 500            | Stewart        | 185,520.00                | 275,200.00                   | 312,000.00                            |
|                   | Supplies                      | 600            | Stewart        | 74,000.00                 | 65,000.00                    | 121,000.00                            |
|                   | Equipment                     | 700            | Stewart        | 8,000.00                  | 1,000.00                     | 1,000.00                              |
|                   | Dues/Judgements/Misc.         | 800            | Stewart        | 2,000.00                  | 2,000.00                     | 2,000.00                              |
|                   |                               |                |                | <b>957,845.00</b>         | <b>1,086,802.00</b>          | <b>1,288,851.82</b>                   |
| 2240              | Salaries/Wages                | 100            | Stewart        | 0.00                      | 26,474.00                    | 0.00                                  |
| Tech Teaching     | Benefits                      | 200            | Stewart        | 0.00                      | 8,402.00                     | 0.00                                  |
| Title IID         | Professional Svc.             | 300            | Stewart        | 0.00                      | 5,000.00                     | 0.00                                  |
|                   |                               |                |                | <b>0.00</b>               | <b>39,876.00</b>             | <b>0.00</b>                           |
| 2250              | Salaries/Wages                | 100            | Stewart        | 530,065.00                | 521,403.00                   | 522,297.00                            |
| Library Services  | Benefits                      | 200            | Stewart        | 188,875.00                | 197,520.00                   | 186,985.50                            |
|                   | Transportation/Training/Comm. | 500            | Stewart        | 0.00                      | 88,540.00                    | 0.00                                  |
|                   | Supplies                      | 600            | Stewart        | 64,116.00                 | 64,696.00                    | 69,327.00                             |
|                   | Equipment                     | 700            | Stewart        | 0.00                      | 0.00                         | 0.00                                  |
|                   |                               |                |                | <b>783,056.00</b>         | <b>872,159.00</b>            | <b>778,609.50</b>                     |
| 2260              | Salaries/Wages                | 100            | Dwyer          | 50,000.00                 | 9,826.00                     | 15,000.00                             |
| Curriculum        | Benefits                      | 200            | Dwyer          | 8,663.00                  | 3,474.00                     | 1,488.00                              |
| Development       | Transportation/Training/Comm. | 500            | Dwyer          | 12,000.00                 | 11,400.00                    | 11,400.00                             |
|                   | Supplies                      | 600            | Dwyer          | 23,000.00                 | 12,000.00                    | 18,000.00                             |
|                   |                               |                |                | <b>93,663.00</b>          | <b>36,700.00</b>             | <b>45,888.00</b>                      |
| 2270              | Salaries/Wages                | 100            | Green          | 357,496.00                | 224,468.00                   | 262,802.00                            |
| Staff Development | Benefits                      | 200            | Green          | 102,754.00                | 66,079.00                    | 77,418.90                             |
|                   | Professional Svc.             | 300            | Green          | 308,145.00                | 101,000.00                   | 170,751.00                            |
|                   | Transportation/Training/Comm. | 500            | Green          | 156,178.00                | 34,300.00                    | 75,790.00                             |
|                   | Supplies                      | 600            | Green          | 107,621.00                | 24,641.00                    | 19,700.00                             |
|                   | Equipment                     | 700            | Green          | 4,000.00                  | 4,000.00                     | 2,400.00                              |
|                   | Dues/Judgements/Misc.         | 800            | Green          | 6,388.00                  | 2,000.00                     | 3,000.00                              |
|                   |                               |                |                | <b>1,042,582.00</b>       | <b>456,488.00</b>            | <b>611,861.90</b>                     |

**WARREN COUNTY SCHOOL DISTRICT**

| Function                                           | Description                   | Account Number | Budget Resp.   | 2005-2006<br>Final Budget | 2006-2007<br>Approved Budget | 2007-2008<br>PROPOSED FINAL<br>BUDGET |
|----------------------------------------------------|-------------------------------|----------------|----------------|---------------------------|------------------------------|---------------------------------------|
| 2271 Certificated                                  | Transportation/Training/Comm. | 500            | Green          | 8,500.00                  | 8,500.00                     | 41,500.00                             |
|                                                    |                               |                |                | <b>8,500.00</b>           | <b>8,500.00</b>              | <b>41,500.00</b>                      |
| 2272 Non - Cert.                                   | Transportation/Training/Comm. | 500            | Green          | 2,000.00                  | 2,000.00                     | 2,000.00                              |
|                                                    |                               |                |                | <b>2,000.00</b>           | <b>2,000.00</b>              | <b>2,000.00</b>                       |
| 2310<br>Board of Education<br>Services             | Salaries/Wages                | 100            | Superintendent | 27,400.00                 | 5,000.00                     | 5,463.64                              |
|                                                    | Benefits                      | 200            | Superintendent | 18,120.00                 | 800.00                       | 873.09                                |
|                                                    | Professional Svc.             | 300            | Superintendent | 44,845.00                 | 38,000.00                    | 56,000.00                             |
|                                                    | Transportation/Training/Comm. | 500            | Superintendent | 14,000.00                 | 14,000.00                    | 12,800.00                             |
|                                                    | Supplies                      | 600            | Superintendent | 16,500.00                 | 16,500.00                    | 6,500.00                              |
|                                                    | Dues/Judgements/Misc.         | 800            | Turnquist      | 34,500.00                 | 39,500.00                    | 35,000.00                             |
|                                                    |                               |                |                | <b>155,365.00</b>         | <b>113,800.00</b>            | <b>116,636.73</b>                     |
| 2320 Board Treas.                                  | Salaries/Wages                | 100            | Superintendent | 25.00                     | 0.00                         | 0.00                                  |
|                                                    |                               |                |                | <b>25.00</b>              | <b>0.00</b>                  | <b>0.00</b>                           |
| 2330<br>Tax Collection                             | Salaries/Wages                | 100            | Turnquist      | 34,225.00                 | 36,200.00                    | 11,610.40                             |
|                                                    | Benefits                      | 200            | Turnquist      | 52,400.00                 | 48,500.00                    | 30,492.01                             |
|                                                    | Professional Svc.             | 300            | Turnquist      | 195,000.00                | 194,000.00                   | 190,000.00                            |
|                                                    | Property Maint. Svc.          | 400            | Turnquist      | 1,800.00                  | 1,800.00                     | 800.00                                |
|                                                    | Transportation/Training/Comm. | 500            | Turnquist      | 3,800.00                  | 3,800.00                     | 3,800.00                              |
|                                                    | Supplies                      | 600            | Turnquist      | 5,400.00                  | 5,400.00                     | 5,400.00                              |
|                                                    | Equipment                     | 700            | Turnquist      | 1,000.00                  | 1,000.00                     | 1,000.00                              |
|                                                    | Dues/Judgements/Misc.         | 800            | Turnquist      | (27,000.00)               | (32,000.00)                  | (32,000.00)                           |
|                                                    |                               |                |                | <b>266,625.00</b>         | <b>258,700.00</b>            | <b>211,102.41</b>                     |
| 2350 Legal Svc.                                    | Professional Svc.             | 300            | Superintendent | 133,000.00                | 133,000.00                   | 140,000.00                            |
|                                                    |                               |                |                | <b>133,000.00</b>         | <b>133,000.00</b>            | <b>140,000.00</b>                     |
| 2360<br>Office of the<br>Superintendent            | Salaries/Wages                | 100            | Superintendent | 313,790.00                | 291,935.00                   | 298,144.68                            |
|                                                    | Benefits                      | 200            | Superintendent | 86,000.00                 | 86,420.00                    | 112,402.98                            |
|                                                    | Transportation/Training/Comm. | 500            | Superintendent | 8,000.00                  | 8,000.00                     | 4,000.00                              |
|                                                    | Supplies                      | 600            | Superintendent | 8,000.00                  | 8,000.00                     | 2,500.00                              |
|                                                    | Equipment                     | 700            | Superintendent | 3,000.00                  | 3,000.00                     | 2,600.00                              |
|                                                    | Dues/Judgements/Misc.         | 800            | Superintendent | 2,000.00                  | 2,000.00                     | 2,000.00                              |
|                                                    |                               |                |                | <b>420,790.00</b>         | <b>399,355.00</b>            | <b>421,647.66</b>                     |
| 2380<br>Office of the<br>Principal                 | Salaries/Wages                | 100            | Dwyer          | 1,890,538.00              | 2,011,727.00                 | 1,795,246.94                          |
|                                                    | Benefits                      | 200            | Dwyer          | 650,965.00                | 754,170.00                   | 640,778.67                            |
|                                                    | Transportation/Training/Comm. | 500            | Dwyer          | 69,091.00                 | 62,245.00                    | 60,030.00                             |
|                                                    | Supplies                      | 600            | Dwyer          | 68,705.00                 | 67,986.00                    | 63,370.00                             |
|                                                    | Equipment                     | 700            | Dwyer          | 6,400.00                  | 6,000.00                     | 9,200.00                              |
|                                                    |                               |                |                | <b>2,685,699.00</b>       | <b>2,902,128.00</b>          | <b>2,568,625.61</b>                   |
| 2390<br>Administrative<br>Support Services         | Salaries/Wages                | 100            | Eberl          | 509,889.00                | 368,626.00                   | 381,572.53                            |
|                                                    | Benefits                      | 200            | Eberl          | 181,070.00                | 146,540.00                   | 137,207.82                            |
|                                                    | Transportation/Training/Comm. | 500            | Eberl          | 30,200.00                 | 33,200.00                    | 31,200.00                             |
|                                                    | Supplies                      | 600            | Eberl          | 4,800.00                  | 4,800.00                     | 4,800.00                              |
|                                                    | Equipment                     | 700            | Eberl          | 7,000.00                  | 7,000.00                     | 7,000.00                              |
|                                                    | Dues/Judgements/Misc.         | 800            | Turnquist      | 23,500.00                 | 23,500.00                    | 23,500.00                             |
|                                                    |                               |                |                | <b>756,459.00</b>         | <b>583,666.00</b>            | <b>585,280.35</b>                     |
| 2420 Medical                                       | Salaries/Wages                | 100            | Stewart        | 0.00                      | 0.00                         | 0.00                                  |
|                                                    |                               |                |                | <b>0.00</b>               | <b>0.00</b>                  | <b>0.00</b>                           |
| 2430 Dental                                        | Salaries/Wages                | 100            | Stewart        | 0.00                      | 0.00                         | 0.00                                  |
|                                                    |                               |                |                | <b>0.00</b>               | <b>0.00</b>                  | <b>0.00</b>                           |
| 2440<br>Nursing Services                           | Salaries/Wages                | 100            | Stewart        | 278,000.00                | 288,500.00                   | 306,377.00                            |
|                                                    | Benefits                      | 200            | Stewart        | 104,200.00                | 108,280.00                   | 112,340.50                            |
|                                                    | Professional Svc.             | 300            | Stewart        | 38,000.00                 | 31,000.00                    | 27,500.00                             |
|                                                    | Transportation/Training/Comm. | 500            | Stewart        | 3,250.00                  | 3,250.00                     | 3,250.00                              |
|                                                    | Supplies                      | 600            | Stewart        | 7,900.00                  | 7,900.00                     | 8,400.00                              |
|                                                    | Equipment                     | 700            | Stewart        | 3,000.00                  | 3,000.00                     | 7,000.00                              |
|                                                    |                               |                |                | <b>434,350.00</b>         | <b>441,930.00</b>            | <b>464,867.50</b>                     |
| 2500<br>Business<br>Administration<br><br>Services | Salaries/Wages                | 100            | Turnquist      | 418,658.00                | 479,700.00                   | 468,504.50                            |
|                                                    | Benefits                      | 200            | Turnquist      | 124,200.00                | 179,380.00                   | 173,487.21                            |
|                                                    | Professional Svc.             | 300            | Turnquist      | 500.00                    | 500.00                       | 500.00                                |
|                                                    | Property Maint. Svc.          | 400            | Turnquist      |                           | 113,000.00                   | 0.00                                  |
|                                                    | Transportation/Training/Comm. | 500            | Turnquist      | 19,500.00                 | 27,800.00                    | 20,300.00                             |
|                                                    | Supplies                      | 600            | Turnquist      | 21,500.00                 | 19,000.00                    | 19,000.00                             |
|                                                    | Equipment                     | 700            | Turnquist      | 2,500.00                  | 2,500.00                     | 2,500.00                              |
|                                                    | Dues/Judgements/Misc.         | 800            | Turnquist      | 10,556.00                 | 11,270.00                    | 11,101.00                             |
|                                                    |                               |                |                | <b>597,414.00</b>         | <b>833,150.00</b>            | <b>695,392.71</b>                     |
| 2610<br>Physical Plant<br>Facilities               | Salaries/Wages                | 100            | Kennerknecht   | 727,660.00                | 634,120.00                   | 568,683.06                            |
|                                                    | Benefits                      | 200            | Kennerknecht   | 177,500.00                | 207,881.00                   | 210,583.34                            |
|                                                    | Professional Svc.             | 300            | Kennerknecht   | 26,000.00                 | 26,000.00                    | 20,000.00                             |
|                                                    | Property Maint. Svc.          | 400            | Kennerknecht   | 1,930,508.00              | 1,899,335.00                 | 1,890,043.40                          |
|                                                    | Transportation/Training/Comm. | 500            | Kennerknecht   | 329,300.00                | 362,320.00                   | 362,320.00                            |
|                                                    | Supplies                      | 600            | Kennerknecht   | 410,000.00                | 414,000.00                   | 404,000.00                            |
|                                                    | Equipment                     | 700            | Kennerknecht   | 20,000.00                 | 20,000.00                    | 20,000.00                             |
|                                                    | Dues/Judgements/Misc.         | 800            | Kennerknecht   | 2,500.00                  | 2,500.00                     | 2,500.00                              |
|                                                    |                               |                |                | <b>3,623,468.00</b>       | <b>3,566,156.00</b>          | <b>3,478,129.79</b>                   |
| 2620<br>Plant Maintenance<br>& Operation           | Salaries/Wages                | 100            | Kennerknecht   | 1,392,300.00              | 1,396,400.00                 | 1,404,853.86                          |
|                                                    | Benefits                      | 200            | Kennerknecht   | 877,000.00                | 836,110.00                   | 505,178.43                            |
|                                                    | Property Maint. Svc.          | 400            | Kennerknecht   | 160,500.00                | 194,250.00                   | 194,250.00                            |
|                                                    | Supplies                      | 600            | Kennerknecht   | 575,000.00                | 850,000.00                   | 850,000.00                            |
|                                                    |                               |                |                | <b>3,004,800.00</b>       | <b>3,276,760.00</b>          | <b>2,954,282.29</b>                   |
| 2710<br>Student                                    | Salaries/Wages                | 100            | Turnquist      | 47,125.00                 | 48,300.00                    | 50,623.57                             |
|                                                    | Benefits                      | 200            | Turnquist      | 33,366.00                 | 24,220.00                    | 18,745.91                             |

**WARREN COUNTY SCHOOL DISTRICT**

| Function                                               | Description                        | Account Number | Budget Resp. | 2005-2006<br>Final Budget | 2006-2007<br>Approved Budget | 2007-2008<br>PROPOSED FINAL<br>BUDGET |
|--------------------------------------------------------|------------------------------------|----------------|--------------|---------------------------|------------------------------|---------------------------------------|
| Transportation Services                                | Transportation/Training/Comm.      | 500            | Turnquist    | 3,100.00                  | 3,300.00                     | 2,950.00                              |
|                                                        | Supplies                           | 600            | Turnquist    | 2,000.00                  | 2,000.00                     | 1,500.00                              |
|                                                        | Equipment                          | 700            | Turnquist    | 2,000.00                  | 2,000.00                     | 1,600.00                              |
|                                                        | Dues/Judgements/Misc.              | 800            | Turnquist    | 15,000.00                 | 1,200.00                     | 1,200.00                              |
|                                                        |                                    |                |              | <b>102,591.00</b>         | <b>81,020.00</b>             | <b>76,619.48</b>                      |
| 2720 Vehicle Operation                                 | Transportation Contracted Carriers | 500            | Turnquist    | 4,460,000.00              | 4,114,432.00                 | 3,975,000.00                          |
|                                                        | Supplies( Bulk Fuel )              | 600            | Turnquist    | 250,000.00                | 535,000.00                   | 500,000.00                            |
|                                                        |                                    |                | Turnquist    | <b>4,710,000.00</b>       | <b>4,649,432.00</b>          | <b>4,475,000.00</b>                   |
| 2750 Non-Pub Trans                                     | Transportation/Training/Comm.      | 500            | Turnquist    | 150,000.00                | 150,000.00                   | 150,000.00                            |
|                                                        |                                    |                |              | <b>150,000.00</b>         | <b>150,000.00</b>            | <b>150,000.00</b>                     |
| 2813 Program Evaluation                                | Salaries/Wages                     | 100            | Green        | 0.00                      | 0.00                         | 0.00                                  |
|                                                        | Benefits                           | 200            | Green        | 0.00                      | 0.00                         | 0.00                                  |
|                                                        | Professional Svc.                  | 300            | Green        | 0.00                      | 0.00                         | 15,000.00                             |
|                                                        | Transportation/Training/Comm.      | 500            | Green        | 0.00                      | 0.00                         | 0.00                                  |
|                                                        | Supplies                           | 600            | Green        | 0.00                      | 0.00                         | 13,130.00                             |
|                                                        |                                    |                |              | <b>0.00</b>               | <b>0.00</b>                  | <b>28,130.00</b>                      |
| 2834 Staff Dev. Cert. Non-Instructional                | Salaries/Wages                     | 100            | Eberl        | 15,000.00                 | 17,250.00                    | 8,500.00                              |
|                                                        | Benefits                           | 200            | Eberl        | 2,000.00                  | 2,000.00                     | 1,000.00                              |
|                                                        | Transportation/Training/Comm.      | 500            | Eberl        | 26,000.00                 | 50,000.00                    | 25,000.00                             |
|                                                        |                                    |                |              | <b>43,000.00</b>          | <b>69,250.00</b>             | <b>34,500.00</b>                      |
| 2836 Prof. Development Non-Certified Non-Instructional | Salaries/Wages                     | 100            | Eberl        | 15,000.00                 | 17,250.00                    | 8,500.00                              |
|                                                        | Benefits                           | 200            | Eberl        | 2,000.00                  | 2,000.00                     | 1,000.00                              |
|                                                        | Professional Svc.                  | 300            | Eberl        | 10,000.00                 | 10,000.00                    | 5,000.00                              |
|                                                        | Transportation/Training/Comm.      | 500            | Eberl        | 4,000.00                  | 4,000.00                     | 2,000.00                              |
|                                                        |                                    |                |              | <b>31,000.00</b>          | <b>33,250.00</b>             | <b>16,500.00</b>                      |
| 2843 Programming                                       | Professional Svc.                  | 300            | Turnquist    | 2,500.00                  | 2,500.00                     | 2,500.00                              |
|                                                        |                                    |                |              | <b>2,500.00</b>           | <b>2,500.00</b>              | <b>2,500.00</b>                       |
| 2849 Data Processing Services                          | Professional Svc.                  | 300            | Turnquist    | 3,000.00                  | 3,000.00                     | 3,000.00                              |
|                                                        | Property Maint. Svc.               | 400            | Turnquist    | 1,000.00                  | 1,000.00                     | 1,000.00                              |
|                                                        | Supplies                           | 600            | Turnquist    | 5,000.00                  | 5,000.00                     | 5,000.00                              |
|                                                        | Equipment                          | 700            | Turnquist    | 2,000.00                  | 2,000.00                     | 2,000.00                              |
|                                                        |                                    |                |              | <b>11,000.00</b>          | <b>11,000.00</b>             | <b>11,000.00</b>                      |
| 2850 Liaison Services                                  | Salaries/Wages                     | 100            | Green        | 95,008.00                 | 126,592.00                   | 54,519.50                             |
|                                                        | Benefits                           | 200            | Green        | 24,147.00                 | 50,504.00                    | 36,465.00                             |
|                                                        | Professional Svc.                  | 300            | Green        | 37,783.00                 | 15,000.00                    | 0.00                                  |
|                                                        | Transportation/Training/Comm.      | 500            | Green        | 2,000.00                  | 500.00                       | 517.00                                |
|                                                        | Supplies                           | 600            | Green        | 1,500.00                  | 500.00                       | 3,500.00                              |
|                                                        |                                    |                |              | <b>160,438.00</b>         | <b>193,096.00</b>            | <b>95,001.50</b>                      |
| 2900 Media Svc                                         | Transportation/Training/Comm.      | 500            | Dwyer        | 88,540.00                 | 0.00                         | 90,000.00                             |
|                                                        |                                    |                |              | <b>88,540.00</b>          | <b>0.00</b>                  | <b>90,000.00</b>                      |
| 3200 Student Activities                                | Salaries/Wages                     | 100            | Stewart      | 82,200.00                 | 95,600.00                    | 98,590.60                             |
|                                                        | Benefits                           | 200            | Stewart      | 4,200.00                  | 22,630.00                    | 30,846.26                             |
|                                                        | Professional Svc.                  | 300            | Stewart      | 0.00                      | 12,500.00                    | 12,500.00                             |
|                                                        | Transportation/Training/Comm.      | 500            | Stewart      | 77,705.00                 | 78,021.00                    | 90,971.00                             |
|                                                        | Supplies                           | 600            | Stewart      | 1,000.00                  | 1,000.00                     | 1,000.00                              |
|                                                        | Equipment                          | 700            | Stewart      | 500.00                    | 500.00                       | 500.00                                |
|                                                        | Dues/Judgements/Misc.              | 800            | Stewart      | 500.00                    | 500.00                       | 300.00                                |
|                                                        |                                    |                |              | <b>166,105.00</b>         | <b>210,751.00</b>            | <b>234,707.86</b>                     |
| 3390 Parent Involvement                                | Salaries/Wages                     | 100            | Green        | 11,000.00                 | 0.00                         | 3,047.00                              |
|                                                        | Benefits                           | 200            | Green        | 908.00                    | 0.00                         | 357.00                                |
|                                                        | Supplies                           | 600            | Green        | 5,000.00                  | 18,586.00                    | 7,310.00                              |
|                                                        |                                    |                |              | <b>16,908.00</b>          | <b>18,586.00</b>             | <b>10,714.00</b>                      |
| 5100                                                   | Dues/Judgements/Misc.              | 800            | Turnquist    | 0.00                      | 0.00                         | 0.00                                  |
|                                                        |                                    |                |              | <b>0.00</b>               | <b>0.00</b>                  | <b>0.00</b>                           |
| 5110 Debt Service                                      | Fund Transfers                     | 900            | Turnquist    | 3,139,482.00              | 3,239,048.00                 | 3,229,310.00                          |
|                                                        |                                    |                |              | <b>3,139,482.00</b>       | <b>3,239,048.00</b>          | <b>3,229,310.00</b>                   |
| 5220 Athletics                                         | Fund Transfers                     | 900            | Turnquist    | 839,814.00                | 868,354.00                   | 879,182.00                            |
|                                                        |                                    |                |              |                           |                              |                                       |
| 5220 Food Service                                      | Equipment                          | 930            | Turnquist    |                           |                              | 140,000.00                            |
|                                                        |                                    |                |              | <b>839,814.00</b>         | <b>868,354.00</b>            | <b>879,182.00</b>                     |
| 5230 Capital Res.                                      | Fund Transfers                     | 900            | Turnquist    | 1,250,000.00              | 1,250,000.00                 | 1,250,000.00                          |
|                                                        |                                    |                |              | <b>1,250,000.00</b>       | <b>1,250,000.00</b>          | <b>1,250,000.00</b>                   |
| 5240 Debt Service                                      | Fund Transfers                     | 900            | Turnquist    | 0.00                      | 0.00                         | 0.00                                  |
|                                                        |                                    |                |              | <b>0.00</b>               | <b>0.00</b>                  | <b>0.00</b>                           |
| 5900 Transportation                                    | Fuel Contingency                   | 930            | Turnquist    | 0.00                      | 0.00                         | 50,000.00                             |
|                                                        |                                    |                |              | <b>0.00</b>               | <b>0.00</b>                  | <b>50,000.00</b>                      |
| 5900 Contingency                                       | Non Athletic Supplemental          | 194            | Turnquist    | 0.00                      | 0.00                         | 5,115.00                              |
|                                                        |                                    |                |              | <b>0.00</b>               | <b>0.00</b>                  | <b>5,115.00</b>                       |
| 5900 Kindergarten                                      | Balance                            |                |              |                           |                              | 650,000.00                            |
|                                                        |                                    |                |              | <b>0.00</b>               | <b>0.00</b>                  | <b>650,000.00</b>                     |
| 5900 Contingency                                       | Benefits                           | 200            |              | 0.00                      | 0.00                         | 0.00                                  |
|                                                        | Fund Transfers                     | 900            | Turnquist    | 120,000.00                | 220,000.00                   | 200,000.00                            |
|                                                        |                                    |                |              | <b>120,000.00</b>         | <b>220,000.00</b>            | <b>200,000.00</b>                     |
|                                                        |                                    |                |              | <b>62,442,658.00</b>      | <b>65,546,841.00</b>         | <b>66,622,513.35</b>                  |