	APPROVED REVENUE BUDGET 2008-2009	PROJECTED REVENUE BUDGET 2009-2010	PROJECTED REVENUE BUDGET 2010-2011	PROJECTED REVENUE BUDGET 2011-2012	PROJECTED REVENUE BUDGET 2012-2013	PROJECTED REVENUE BUDGET 2013-2014
REVENUE BUDGET	$ 67,366,109	$ 70,933,146	$ 68,491,749	$ 69,670,989	$ 71,074,170	$ 72,323,296
		5.30%	-3.44%	1.72%	2.01%	1.76%
EXPENDITURE BUDGET	$ 68,621,583	$ 72,715,120	$ 70,168,182	$ 72,086,653	$ 74,069,242	$ 76,118,217
LESS: PROJECTED ECONOMIES	(1,372,432)	(1,387,868)	(1,403,364)	(1,441,733)	(1,481,385)	(1,522,364)
ESTIMATED ACTUAL EXPENDITURES	67,249,151	71,327,252	68,764,818	70,644,920	72,587,858	74,595,852
		6.06%	-3.59%	2.73%	2.75%	2.77%
USE OF FUND BALANCE	$ 116,958	$ (394,105)	$ (273,070)	$ (973,931)	$ (1,513,688)	$ (2,272,557)
Estimated Beginning Fund Balance	6,760,559	6,877,517	6,483,412	6,210,342	5,236,410	3,722,723
Estimated Ending Fund Balance	$ 6,877,517	$ 6,483,412	$ 6,210,342	$ 5,236,410	$ 3,722,723	$ 1,450,166
PSERS Reserve Returned To Fund Balance		350,000	350,000	350,000	350,000	350,000
Accumulated Reserve for PSERS		350,000	700,000	1,050,000	1,400,000	1,750,000
Ending Fund Balance after applying Reserve for PSERS						**3,200,166**

EIT	2.0%	ASSESSED VALUE	0.75%	<---BASED UPON HISTORICAL
CPI	2.5%	ADDTL MILLS	0	<---INPUT FOR PROPERTY TAX INCREASE, NUMBER OF MILLS
FORESTRY	-10%	RETIRE REIMB	0.04	
UNCERTAINTIES	1.0%	SINKING	-1%	
NO CHANGE	0.0%	FED GRANTS	1.5%	

WARREN COUNTY SCHOOL DIS

REVENUE TREND ANALYSIS	APPROVED REVENUE BUDGET 2008-2009	PROJECTED REVENUE BUDGET 2009-2010		PROJECTED REVENUE BUDGET 2010-2011		PROJECTED REVENUE BUDGET 2011-2012		PROJECTED REVENUE BUDGET 2012-2013		PROJECTED REVENUE BUDGET 2013-2014	COMMENTS & DESCRIPTION
6010 Assessed Value	458,198,491	453,297,194	0.75%	456,696,923	0.75%	460,122,150	0.75%	463,573,066	0.75%	467,049,864	
(CHANGE IN ASSESSED VALUE)	0.50%			0.75%		0.75%		0.75%		0.75%	
6020 Local Mills	47.0	47.0	-	47.0	-	47.0	-	47.0	-	47.0	
	2.17%										
GROSS TAX LEVY...	$ 21,535,329	$ 21,304,968		21,464,755		21,625,741		21,787,934		21,951,344	
GAMING REVENUE ALLOCATION	$ 2,734,194	$ 2,734,703	1%	2,762,050	1%	2,789,671	1%	2,817,568	1%	2,845,743	
NET TAX LEVY	$ 18,801,135	$ 18,570,265		$ 18,702,705		$ 18,836,070		$ 18,970,366		$ 19,105,600	DECLINE IN COLLECTION PERCENTAGE
% Collected	91.00%	89.00%		90.00%		90.00%		91.00%		91.00%	
6111 Current Real Est Tax	$ 17,109,033	$ 16,527,536		$ 16,832,434		$ 16,952,463		$ 17,263,033		$ 17,386,096	
	91.00%	89.00%		90.00%		90.00%		91.00%		91.00%	
TOTAL CURRENT & GAMING	$ 19,843,227	$ 19,262,239		$ 19,594,485		$ 19,742,134		$ 20,080,601		$ 20,231,840	
VALUE PER MILL......	$ 422,196	$ 409,835		$ 416,904		$ 420,045		$ 427,247		$ 430,465	
6113 Public Utility Realty	$ 50,000	$ 37,500	1%	37,875	1%	38,254	1%	38,636	1%	39,023	
6114 Pay in Lieu of Taxes & Forestry	$ 456,973	$ 693,900	-10%	624,510	-10%	562,059	-10%	505,853	-10%	455,268	10% DECLINE PER YEAR
6120 Per Capita Tax/679	$ 125,451	$ -	1%	-	1%	-	1%	-	1%	-	REPEALED
6141 Per Capita Tax/511	$ 125,451	$ -	1%	-	1%	-	1%	-	1%	-	REPEALED
6143 Occup Privilege/511	$ 94,730	$ 70,000	1%	70,700	1%	71,407	1%	72,121	1%	72,842	
Total Act 511 Flat Tax	$ 220,181	$ 70,000	1%	70,700	1%	71,407	1%	72,121	1%	72,842	
6151 Earned Income/511	$ 2,920,023	$ 3,000,000	2.0%	3,060,000	2.0%	3,121,200	2.0%	3,183,624	2.0%	3,247,296	
	1.50%			2.0%		2.0%		2.0%		2.0%	
6153 Real Est Transfer/511	$ 357,500	$ 290,000	2.5%	297,250	2.5%	304,681	2.5%	312,298	2.5%	320,106	
Total Act 511 Prop Tax	$ 3,277,523	$ 3,290,000		$3,357,250		$3,425,881		$3,495,922		$3,567,402	
6400 Delinquent Taxes	$ 1,827,000	$ 1,875,000	0.75%	1,889,063	0.75%	1,903,230	0.75%	1,917,505	0.75%	1,931,886	
TOTAL TAXES	$ 25,800,355	$ 25,228,639		$ 25,573,882		$ 25,742,966		$ 26,110,639		$ 26,298,261	
% Increase	0.78%	0.78%									
6500 Earnings/Temp Dep	$ 350,000	$ 350,000	2.5%	358,750	2.5%	367,719	2.5%	376,912	2.5%	386,335	
6900 Tuition & Other	$ 52,000	$ 55,000	2.5%	56,375	2.5%	57,784	2.5%	59,229	2.5%	60,710	
6920 Contributions/Student Fees/ misc	$ 25,000	$ 25,000	2.5%	25,625	2.5%	26,266	2.5%	26,922	2.5%	27,595	
6900 Misc. Revenue/	$ 25,000	$ 25,000	0%	25,000	0%	25,000	0%	25,000	0%	25,000	
Total Other	$ 452,000	$ 455,000		$465,750		$476,769		$488,063		$499,640	
TOTAL LOCAL REVENUE	$26,252,355	$ 25,683,639		$26,039,632		$26,219,734		$26,598,702		$26,797,900	

EIT	2.0%	ASSESSED VALUE	0.75%	<---BASED UPON HISTORICAL
CPI	2.5%	ADDTL MILLS	0	<---INPUT FOR PROPERTY TAX INCREASE, NUMBER OF MILLS
FORESTRY	**-10%**	RETIRE REIMB	0.04	
UNCERTAINTIES	1.0%	SINKING	-1%	
NO CHANGE	0.0%	FED GRANTS	1.5%	

WARREN COUNTY SCHOOL DIST

REVENUE TREND ANALYSIS	APPROVED REVENUE BUDGET 2008-2009	PROJECTED REVENUE BUDGET 2009-2010	PROJECTED REVENUE BUDGET 2010-2011	PROJECTED REVENUE BUDGET 2011-2012	PROJECTED REVENUE BUDGET 2012-2013	PROJECTED REVENUE BUDGET 2013-2014	COMMENTS & DESCRIPTION
Percent Change	5.38%		1.4%	0.7%	1.4%	0.7%	

EIT	2.0%	ASSESSED VALUE	0.75%	<---BASED UPON HISTORICAL
CPI	2.5%	ADDTL MILLS	0	<---INPUT FOR PROPERTY TAX INCREASE, NUMBER OF MILLS
FORESTRY	-10%	RETIRE REIMB	0.04	
UNCERTAINTIES	1.0%	SINKING	-1%	
NO CHANGE	0.0%	FED GRANTS	1.5%	

WARREN COUNTY SCHOOL DIS

REVENUE TREND ANALYSIS

		APPROVED REVENUE BUDGET 2008-2009		PROJECTED REVENUE BUDGET 2009-2010		PROJECTED REVENUE BUDGET 2010-2011		PROJECTED REVENUE BUDGET 2011-2012		PROJECTED REVENUE BUDGET 2012-2013		PROJECTED REVENUE BUDGET 2013-2014	COMMENTS & DESCRIPTION
STATE:													
7110 Basic Instr Subsidy	$	23,666,594	$	24,914,746	2.5%	25,537,615	2.5%	26,176,055	2.5%	26,830,456	2.5%	27,501,218	
Percent Increase		5.16%											
7140 Subsidies for Charter Schools	$	1,050,000	$	893,583	2.5%	915,923	2.5%	938,821	2.5%	962,291	2.5%	986,348	
7150 School Performance	$	-	$	-									
7160 Tuition-Orph/Private	$	-	$	-									
7210 Homebound Instruction	$	1,500	$	1,500	2.5%	1,538	2.5%	1,576	2.5%	1,615	2.5%	1,656	
7220 Vocational Education	$	300,209	$	246,860	2.5%	253,032	2.5%	259,357	2.5%	265,841	2.5%	272,487	
7230 Alternative Education	$	25,000	$	25,000	2.5%	25,625	2.5%	26,266	2.5%	26,922	2.5%	27,595	
7260 Job Trng Partnership	$	-	$	-									
7271 Special Education	$	3,902,647	$	3,851,029	2.5%	3,947,305	2.5%	4,045,987	2.5%	4,147,137	2.5%	4,250,815	
7290 Education Assistance	$	431,189	$	425,584									
7310 Pupil Transportation	$	3,449,250	$	3,200,000	2.0%	3,264,000	2.0%	3,329,280	2.0%	3,395,866	2.0%	3,463,783	
7320 Rentals & Sinking Fnd	$	752,116	$	752,116	-1.0%	744,595	-1.0%	737,149	-1.0%	729,777	-1.0%	722,480	
7330 Medical & Dental Srvcs	$	125,000	$	108,000	2.5%	110,700	2.5%	113,468	2.5%	116,304	2.5%	119,212	
7340Supplemntal Reimb/Basic Sub	$	-	$	-									
7350 Sewage Treatment	$	-	$	-									
7400 Voc Training	$	-	$	-									
7500 DARE/ALT ED	$	24,975	$	12,000	2.5%	12,300	2.5%	12,608	2.5%	12,923	2.5%	13,246	
7505 Extra Grants	$	260,000	$	300,000	2.5%	307,500	2.5%	315,188	2.5%	323,067	2.5%	331,144	
7501 Block Grant	$	1,371,004	$	1,353,181	2.5%	1,387,011	2.5%	1,421,686	2.5%	1,457,228	2.5%	1,493,659	
7810 Soc Sec/State Share	$	1,209,722	$	1,333,658	2.0%	1,360,331	2.0%	1,387,538	2.0%	1,415,289	2.0%	1,443,594	
7820 Retirement/State Share	$	1,127,492	$	1,288,807	2.0%	1,314,584	4.0%	1,367,167	4.0%	1,421,854	4.0%	1,478,728	
7900 Tech Grants/LINK TO LEARN	$	-	$	-									
TOTAL STATE REVENUE		$37,696,698	$	38,706,065		$39,182,056		$40,132,144		$41,106,571		$42,105,965	
Percent Change		7.06%		2.68%		1.23%		2.42%		2.43%		2.43%	

EIT	2.0%	ASSESSED VALUE	0.75%	<---BASED UPON HISTORICAL
CPI	2.5%	ADDTL MILLS	0	<---INPUT FOR PROPERTY TAX INCREASE, NUMBER OF MILLS
FORESTRY	**-10%**	RETIRE REIMB	0.04	
UNCERTAINTIES	1.0%	SINKING	-1%	
NO CHANGE	0.0%	FED GRANTS	1.5%	

WARREN COUNTY SCHOOL DIS

REVENUE TREND ANALYSIS

	APPROVED REVENUE BUDGET 2008-2009	PROJECTED REVENUE BUDGET 2009-2010		PROJECTED REVENUE BUDGET 2010-2011		PROJECTED REVENUE BUDGET 2011-2012		PROJECTED REVENUE BUDGET 2012-2013		PROJECTED REVENUE BUDGET 2013-2014	COMMENTS & DESCRIPTION
F E D E R A L:											
Stimulus BEF restricted		$ 516,068									ONE TIME STIMULUS GRANT
8708 State Fiscal Stabilization Fund		$ 879,200									ONE TIME STIMULUS GRANT
8703 Title I		$ 761,402									ONE TIME STIMULUS GRANT
8701 IDEA Special Education Funding		$ 1,165,039									ONE TIME STIMULUS GRANT
		$ -									
8100 Unrestricted Grants(Impact Aid)	$ 90,000	$ 125,000	2%	126,875	2%	128,778	2%	130,710	2%	132,670	
8512 Restricted, IDEA, Part B	$ 1,056,913	$ 1,056,913	2%	1,072,767	2%	1,088,858	2%	1,105,191	2%	1,121,769	
8514 Ed of Disadvantaged ECIA Title I	$ 1,456,537	$ 1,456,537	2%	1,478,385	2%	1,500,561	2%	1,523,069	2%	1,545,915	
8515 T IID / Ed Tech	$ 26,284	$ 26,284	2%	26,678	2%	27,078	2%	27,485	2%	27,897	
8515 T IIA Improv Tchr Qual	$ 362,641	$ 310,000	2%	314,650	2%	319,370	2%	324,160	2%	329,023	
8517 Drug Free Schools	$ 34,919	$ 25,000	2%	25,375	2%	25,756	2%	26,142	2%	26,534	
8518 T V Innovative Ed/ Drug Free	$ 24,762	$ 12,000	2%	12,180	2%	12,363	2%	12,548	2%	12,736	
8519 Other ESEA & IDEA Programs	$ -	$ -									
8520 Vocational/EDGAR Grant	$ -	$ -									
8521 Vocational Carl Perkins	$ -	$ -									
8560 Art Smart	$ -	$ -									
8570 EESA, Title II	$ -	$ -									
8620 Adult Basic Education	$ -	$ -									
8680 Goals 2000, Title III	$ -	$ -									
8690 Other Federal Revenue	$ -	$ -									
8690 Misc Fed Revenue	$ -	$ -									
8810 Med Asst. Reimb(ACCESS)	$ 265,000	$ 210,000	1.5%	213,150	1.5%	216,347	1.5%	219,592	1.5%	222,886	
TOTAL FEDERAL REVENUE	$3,317,056	$ 6,543,443		$3,270,060		$3,319,111		$3,368,898		$3,419,431	
				-50.03%		1.50%		1.50%		1.50%	
O T H E R:											
9200 Proceeds/Ext Term Fin.	$ -	$ -									
9400 Sale of Real Prop	$ 100,000	$ -	0%	-	0%	-	0%	-	0%	-	
9500 Refnds Prior Yr Exp	$ -	$ -									
TOTAL OTHER REVENUE	$ 100,000	$ -		$0		$0		$0		$0	
				0.00%		0.00%		0.00%		0.00%	
TOTAL ALL REVENUE	$67,366,109	$ 70,933,146		$68,491,749		$69,670,989		$71,074,170		$72,323,296	
Percent Change	6.62%	5.30%		-3.44%		1.72%		2.01%		1.76%	

	NET COMPENSATION / CPI	3.50% / 1.50%	I	Consumables / Economies	1.0% / 98.0%	PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET	COMMENTS & DESCRIPTION
Function	**Description**	**Account Number**	**Budget Resp.**	**2008-2009 APPROVED BUDGET**		**2009-2010**		**2010-2011**		**2011-2012**		**2012-2013**		**2013-2014**	
1100	Salaries/Wages	100	SEC/ELEM	17,374,541	-3.9%	16,691,487.14	3.5%	17,275,689	3.50%	17,880,338	3.50%	18,506,150	3.50%	19,153,865	
Regular	Benefits	200	SEC/ELEM	7,770,354	-8.1%	7,140,818.00	4.0%	7,426,451	4.00%	7,723,509	4.00%	8,032,449	4.00%	8,353,747	PSERS
Instruction	Professional Svc.	300	SEC/ELEM	94,027	901.7%	941,845.00	1.5%	955,973	1.50%	970,312	1.50%	984,867	1.50%	999,640	Outsource Subs
	Property Maint. Svc.	400	SEC/ELEM	36,400	9.7%	39,915.00	1.5%	40,514	1.50%	41,121	1.50%	41,738	1.50%	42,364	
	Transportation/Training/Comm.	500	SEC/ELEM	3,663,500	-6.9%	3,409,500.00	1.5%	3,460,643	1.50%	3,512,552	1.50%	3,565,240	1.50%	3,618,719	
	Supplies	600	SEC/ELEM	1,502,620	-7.2%	1,395,116.12	1.0%	1,409,067	1.00%	1,423,158	1.00%	1,437,390	1.00%	1,451,763	
	Equipment	700	SEC/ELEM	196,650	-1.6%	193,546.00	1.0%	195,481	1.00%	197,436	1.00%	199,411	1.00%	201,405	
	Dues/Judgements/Misc.	800	SEC/ELEM	3,500	0.0%	3,500.00	1.5%	3,553	1.50%	3,606	1.50%	3,660	1.50%	3,715	
				30,641,592	-2.7%	29,815,727.26		30,767,370		31,752,033		32,770,905		33,825,219	
1190	Salaries/Wages	100	FED PROG			738,389.11									
Federal Programs	Benefits	200	FED PROG			332,937.87									
	Professional Svc.	300	FED PROG			0.00									
	Property Maint. Svc.	400	FED PROG												
	Transportation/Training/Comm.	500	FED PROG			2,000.00									
	Supplies	600	FED PROG			275,228.02									
	Equipment	700	FED PROG												
	Dues/Judgements/Misc.	800	FED PROG												
			0	**0**		1,348,555.00		0		-		0		-	
1200	Salaries/Wages	100	SPEC ED	4,079,949	9.4%	4,462,777.05	4%	4,618,974	3.50%	4,780,638	3.50%	4,947,961	3.50%	5,121,139	
Special	Benefits	200	SPEC ED	1,525,818	4.1%	1,587,789.90	4.0%	1,651,301	4.00%	1,717,354	4.00%	1,786,048	4.00%	1,857,490	
Education	Professional Svc.	300	SPEC ED	184,000	0.0%	184,000.00	1.5%	186,760	1.50%	189,561	1.50%	192,405	1.50%	195,291	
	Transportation/Training/Comm.	500	SPEC ED	861,000	0.5%	865,000.00	1.5%	877,975	1.50%	891,145	1.50%	904,512	1.50%	918,079	
	Supplies	600	SPEC ED	56,000	0.0%	56,000.00	1.0%	56,560	1.00%	57,126	1.00%	57,697	1.00%	58,274	
	Equipment	700	SPEC ED	15,000	0.0%	15,000.00	1.0%	15,150	1.00%	15,302	1.00%	15,455	1.00%	15,609	
				6,721,767	6.7%	7,170,566.95		7,406,721		7,651,125		7,904,076		8,165,882	
1211	Salaries/Wages	100	SPEC ED	0		0.00	4%	0	3.50%	-	3.50%	0	3.50%	-	
Life Skills	Benefits	200	SPEC ED	0		0.00	4.0%	0	4.00%	-	4.00%	0	4.00%	-	
	Supplies	600	SPEC ED	0		0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				0		0.00		0		-		0		-	
1221 / Deaf	Professional Svc.	300	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1224 / Visual	Professional Svc.	300	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1225	Salaries/Wages	100	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Speech	Benefits	200	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Professional Svc.	300	SPEC ED				1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1231	Salaries/Wages	100	SPEC ED	0		0.00	4%	0	3.50%	-	3.50%	0	3.50%	-	
Emotional	Benefits	200	SPEC ED	0		0.00	4.0%	0	4.00%	-	4.00%	0	4.00%	-	
	Professional Svc.	300	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SPEC ED	0		0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				0		0.00		0		-		0		-	
1241	Salaries/Wages	100	SPEC ED	27,249		0.00	4%	0	3.50%	-	3.50%	0	3.50%	-	
Learning	Benefits	200	SPEC ED	9,899		0.00	4.0%	0	4.00%	-	4.00%	0	4.00%	-	
Support	Supplies	600	SPEC ED	0		0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	

	NET COMPENSATION CPI	3.50% 1.50%	I	Consumables Economies	1.0% 98.0%	PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET	COMMENTS & DESCRIPTION
Function	Description	Account Number	Budget Resp.	**2008-2009 APPROVED BUDGET**		**2009-2010**		**2010-2011**		**2011-2012**		**2012-2013**		**2013-2014**	
				37,148		0.00		0		-		0		-	
1243	Salaries/Wages	100	SPEC ED	330,508	3.8%	343,096.31	4%	355,105	3.50%	367,533	3.50%	380,397	3.50%	393,711	
Gifted	Benefits	200	SPEC ED	98,202	-1.3%	96,962.66	4.0%	100,841	4.00%	104,875	4.00%	109,070	4.00%	113,433	
	Professional Svc.	300	SPEC ED	1,000	0.0%	1,000.00	1.5%	1,015	1.50%	1,030	1.50%	1,046	1.50%	1,061	
	Property Maint. Svc.	400	SPEC ED	15,000	0.0%	15,000.00	1.5%	15,225	1.50%	15,453	1.50%	15,685	1.50%	15,920	
	Transportation/Training/Comm.	500	SPEC ED	10,500	0.0%	10,500.00	1.5%	10,658	1.50%	10,817	1.50%	10,980	1.50%	11,144	
	Supplies	600	SPEC ED	16,500	0.0%	16,500.00	1.0%	16,665	1.00%	16,832	1.00%	17,000	1.00%	17,170	
	Equipment	700	SPEC ED	2,500	0.0%	2,500.00	1.0%	2,525	1.00%	2,550	1.00%	2,576	1.00%	2,602	
				474,210	2.4%	485,558.97		502,033		519,091		536,753		555,041	
1260 Physical	Professional Svc.	300	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1270 Multi	Professional Svc.	300	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1290	Salaries/Wages	100	SPEC ED	882,094	-34.0%	581,956.81	4%	602,325	3.50%	623,407	3.50%	645,226	3.50%	667,809	
IDEA	Benefits	200	SPEC ED	317,960	-34.7%	207,720.20	4.0%	216,029	4.00%	224,670	4.00%	233,657	4.00%	243,003	
	Professional Svc.	300	SPEC ED	262,708	0.0%	262,708.00	1.5%	266,649	1.50%	270,648	1.50%	274,708	1.50%	278,829	
	Transportation/Training/Comm.	500	SPEC ED	220,111	0.0%	220,111.17	1.5%	223,413	1.50%	226,764	1.50%	230,165	1.50%	233,618	
	Supplies	600	SPEC ED	15,000	0.0%	15,000.00	1.0%	15,150	1.00%	15,302	1.00%	15,455	1.00%	15,609	
	Equipment	700	SPEC ED	38,834	0.0%	38,834.00	1.0%	39,222	1.00%	39,615	1.00%	40,011	1.00%	40,411	
				1,736,708	-23.6%	1,326,330.18		1,362,788		1,400,405		1,439,222		1,479,279	
1320	Salaries/Wages	100	SECONDARY	63,554	4.0%	66,096.00	4%	68,409	3.50%	70,804	3.50%	73,282	3.50%	75,847	
	Benefits	200	SECONDARY	23,852	-1.1%	23,594.52	4.0%	24,538	4.00%	25,520	4.00%	26,541	4.00%	27,602	
Vocational	Professional Svc.	300				0.00									
Marketing	Supplies	600	SECONDARY	1,500	-33.3%	1,000.00	1.0%	1,010	1.00%	1,020	1.00%	1,030	1.00%	1,041	
	Equipment	700	SECONDARY	3,000	0.0%	3,000.00	1.0%	3,030	1.00%	3,060	1.00%	3,091	1.00%	3,122	
				91,906	1.9%	93,690.52		96,988		100,404		103,944		107,611	
1360	Salaries/Wages	100	SECONDARY	284,180	3.4%	293,901.90	4%	304,188	3.50%	314,835	3.50%	325,854	3.50%	337,259	
	Benefits	200	SECONDARY	104,048	-1.8%	102,184.22	4.0%	106,272	4.00%	110,522	4.00%	114,943	4.00%	119,541	
Vocational	Professional Svc.	300				0.00									
Business	Property Maint. Svc.	400	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Education	Supplies	600	SECONDARY	3,060	-2.0%	3,000.00	1.0%	3,030	1.00%	3,060	1.00%	3,091	1.00%	3,122	
	Equipment	700	SECONDARY	0		0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				391,288	2.0%	399,086.12		413,490		428,418		443,889		459,922	
1370	Supplies	600	SECONDARY	5,500	36.4%	7,500.00	1.0%	7,575	1.00%	7,651	1.00%	7,727	1.00%	7,805	
Electronics	Equipment	700	SECONDARY	5,500	-54.5%	2,500.00	1.5%	2,538	1.50%	2,576	1.50%	2,614	1.50%	2,653	
				11,000	-9.1%	10,000.00		10,113		10,226		10,341		10,458	
1380	Salaries/Wages	100	SECONDARY	458,243	4.0%	476,572.00	4%	493,252	3.50%	510,516	3.50%	528,384	3.50%	546,877	
	Benefits	200	SECONDARY	186,890	-1.1%	184,873.71	4.0%	192,269	4.00%	199,959	4.00%	207,958	4.00%	216,276	
Vocational	Professional Svc.	300				0.00									
Trade &	Property Maint. Svc.	400	SECONDARY	15,000	0.0%	15,000.00	1.5%	15,225	1.50%	15,453	1.50%	15,685	1.50%	15,920	
Industry	Supplies	600	SECONDARY	65,000	12.2%	72,900.00	1.0%	73,629	1.00%	74,365	1.00%	75,109	1.00%	75,860	
	Equipment	700	SECONDARY	58,199	-12.3%	51,029.00	1.0%	51,539	1.00%	52,055	1.00%	52,575	1.00%	53,101	
				783,332	2.2%	800,374.71		825,914		852,349		879,711		908,035	
1390	Salaries/Wages	100	SECONDARY	58,717	3.5%	60,771.58	4%	62,899	3.50%	65,100	3.50%	67,379	3.50%	69,737	

	NET COMPENSATION / CPI	3.50% / 1.50%		Consumables / Economies	1.0% / 98.0%	PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET	COMMENTS & DESCRIPTION
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
Vocational	Benefits	200	SECONDARY	22,036	-1.6%	21,693.84	4.0%	22,562	4.00%	23,464	4.00%	24,403	4.00%	25,379	
Instructional	Professional Svc.	300	SECONDARY	15,000	-20.0%	12,000.00	1.5%	12,180	1.50%	12,363	1.50%	12,548	1.50%	12,736	
	Property Maint. Svc.	400	SECONDARY	2,000	50.0%	3,000.00	1.5%	3,045	1.50%	3,091	1.50%	3,137	1.50%	3,184	
	Transportation/Training/Comm.	500	SECONDARY	2,500	-20.0%	2,000.00	1.5%	2,030	1.50%	2,060	1.50%	2,091	1.50%	2,123	
	Supplies	600	SECONDARY	13,000	0.0%	13,000.00	1.0%	13,130	1.00%	13,261	1.00%	13,394	1.00%	13,528	
	Equipment	700	SECONDARY	0		0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
	Dues/Judgements/Misc.	800	SECONDARY	6,500	0.0%	6,500.00	1.5%	6,598	1.50%	6,696	1.50%	6,797	1.50%	6,899	
				119,753	-0.7%	118,965.42		122,443		126,036		129,749		133,585	
1410 Drivers Ed	Property Maint. Svc.	400	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0.00		0.00		0.00		0.00	
1420	Salaries/Wages	100	SECONDARY	24,000	0.0%	24,000.00	4%	24,840	3.50%	25,709	3.50%	26,609	3.50%	27,541	
	Benefits	200	SECONDARY	3,547	-15.9%	2,983.20	4.0%	3,103	4.00%	3,227	4.00%	3,356	4.00%	3,490	
Summer School	Supplies	600	SECONDARY	1,500	0.0%	1,500.00	1.0%	1,515	1.00%	1,530	1.00%	1,545	1.00%	1,561	
				29,047	-1.9%	28,483.20		29,458		30,466		31,510		32,591	
1430	Salaries/Wages	100	SECONDARY	20,000	0.0%	20,000.00	4%	20,700	3.50%	21,425	3.50%	22,174	3.50%	22,950	
Homebound	Benefits	200	SECONDARY	3,306	-14.2%	2,836.00	4.0%	2,949	4.00%	3,067	4.00%	3,190	4.00%	3,318	
	Professional Svc.	300				0.00									
				23,306	-2.0%	22,836.00		23,649		24,492		25,364		26,268	
1441 Incarcerated	Transportation/Training/Comm.	500	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1490	Salaries/Wages	100	FED PROG	175,470	4.0%	182,418.87	4%	188,804	3.50%	195,412	3.50%	202,251	3.50%	209,330	
Other Instruction	Benefits	200	FED PROG	58,470	-5.7%	55,156.06	4.0%	57,362	4.00%	59,657	4.00%	62,043	4.00%	64,525	
Tutoring/Coaches	Professional Svc.	300	FED PROG	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Transportation/Training/Comm.	500	FED PROG	300	0.0%	300.00	1.5%	305	1.50%	309	1.50%	314	1.50%	318	
	Supplies	600	FED PROG	0		4,000.00	1.0%	4,040	1.00%	4,080	1.00%	4,121	1.00%	4,162	
	Equipment	700	FED PROG	0		0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				234,240	3.3%	241,874.93		250,510		259,458		268,729		278,335	
1610 STW	Supplies	600	FED PROG	0		0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				0		0.00		0		-		0		-	
2110	Transportation/Training/Comm.	500	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Pupil Services	Supplies	600	SECONDARY	0		0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
	Equipment	700	SECONDARY	0		0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				0		0.00		0		-		0		-	
2120	Salaries/Wages	100	SEC / ELEM	889,810	3.7%	922,952.85	4%	955,256	3.50%	988,690	3.50%	1,023,294	3.50%	1,059,110	
Guidance	Benefits	200	SEC / ELEM	304,376	-1.3%	300,455.64	4.0%	312,474	4.00%	324,973	4.00%	337,972	4.00%	351,491	
	Transportation/Training/Comm.	500	SEC / ELEM	2,400	0.0%	2,400.00	1.5%	2,436	1.50%	2,473	1.50%	2,510	1.50%	2,547	
	Supplies	600	SEC / ELEM	30,950	0.0%	30,950.00	1.0%	31,260	1.00%	31,572	1.00%	31,888	1.00%	32,207	
	Equipment	700	SEC / ELEM	7,100	0.0%	7,100.00	1.0%	7,171	1.00%	7,243	1.00%	7,315	1.00%	7,388	
				1,234,636	2.4%	1,263,858.49		1,308,597		1,354,950		1,402,979		1,452,742	
2140 Scoring	Professional Svc.	300	SEC / ELEM	15,000	-50.0%	7,500.00	1.5%	7,613	1.50%	7,727	1.50%	7,843	1.50%	7,960	
				15,000	-50.0%	7,500.00		7,613		7,727		7,843		7,960	
2160	Salaries/Wages	100	TECHNOLOGY	23,408	3.5%	24,226.74	4%	25,075	3.50%	25,952	3.50%	26,861	3.50%	27,801	
Attendance	Benefits	200	TECHNOLOGY	8,785	-1.6%	8,648.30	4.0%	8,994	4.00%	9,354	4.00%	9,728	4.00%	10,117	
Services	Professional Svc.	300	TECHNOLOGY	44,000	-20.5%	35,000.00	1.5%	35,525	1.50%	36,058	1.50%	36,599	1.50%	37,148	

	NET COMPENSATION	3.50%		Consumables	1.0%	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
	CPI	1.50%	I	Economies	98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	**2008-2009 APPROVED BUDGET**		**2009-2010**		**2010-2011**		**2011-2012**		**2012-2013**		**2013-2014**	
	Transportation/Training/Comm.	500	TECHNOLOGY	5,000	0.0%	5,000.00	1.5%	5,075	1.50%	5,151	1.50%	5,228	1.50%	5,307	
	Supplies	600	TECHNOLOGY	2,200	-45.5%	1,200.00	1.0%	1,212	1.00%	1,224	1.00%	1,236	1.00%	1,249	
				83,393	-11.2%	74,075.04		75,881		77,739		79,652		81,621	
2190	Salaries/Wages	100	SUPERINTENDENT	0		0.00	4%	0	3.50%	-	3.50%	0	3.50%	-	
Administrative	Benefits	200	SUPERINTENDENT	0		0.00	4.0%	0	4.00%	-	4.00%	0	4.00%	-	
Supplemental	Professional Svc.	300	SUPERINTENDENT	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SUPERINTENDENT	16,000	-12.5%	14,000.00	1.0%	14,140	1.00%	14,281	1.00%	14,424	1.00%	14,568	
				16,000	-12.5%	14,000.00		14,140		14,281		14,424		14,568	
2220	Salaries/Wages	100	TECHNOLOGY	400,889	5.0%	420,856.35	4%	435,586	3.50%	450,832	3.50%	466,611	3.50%	482,942	
Technology	Benefits	200	TECHNOLOGY	145,643	-0.3%	145,184.28	4.0%	150,992	4.00%	157,031	4.00%	163,313	4.00%	169,845	
Services	Professional Svc.	300	TECHNOLOGY	20,000	0.0%	20,000.00	1.5%	20,300	1.50%	20,605	1.50%	20,914	1.50%	21,227	
	Property Maint. Svc.	400	TECHNOLOGY	310,000	0.0%	310,000.00	1.5%	314,650	1.50%	319,370	1.50%	324,160	1.50%	329,023	
	Transportation/Training/Comm.	500	TECHNOLOGY	312,000	0.0%	312,000.00	1.5%	316,680	1.50%	321,430	1.50%	326,252	1.50%	331,145	
	Supplies	600	TECHNOLOGY	65,000	0.0%	65,000.00	1.0%	65,650	1.00%	66,307	1.00%	66,970	1.00%	67,639	
	Equipment	700	TECHNOLOGY	1,000	0.0%	1,000.00	1.0%	1,010	1.00%	1,020	1.00%	1,030	1.00%	1,041	
	Dues/Judgements/Misc.	800	TECHNOLOGY	1,500	0.0%	1,500.00	1.5%	1,523	1.50%	1,545	1.50%	1,569	1.50%	1,592	
				1,256,031	1.6%	1,275,540.63		1,306,390		1,338,140		1,370,817		1,404,455	
2240	Salaries/Wages	100	FED PROG	0		0.00	4%	0	3.50%	-	3.50%	0	3.50%	-	
Tech Teaching	Benefits	200	FED PROG	0		0.00	4.0%	0	4.00%	-	4.00%	0	4.00%	-	
Title IID	Professional Svc.	300	FED PROG	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
2250	Salaries/Wages	100	SEC / ELEM	532,088	3.8%	552,343.02	4%	571,675	3.50%	591,684	3.50%	612,393	3.50%	633,826	
Library Services	Benefits	200	SEC / ELEM	193,209	-1.7%	190,008.85	4.0%	197,609	4.00%	205,514	4.00%	213,734	4.00%	222,283	
	Professional Svc.	300	SEC / ELEM			0.00									
	Transportation/Training/Comm.	500	SEC / ELEM	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SEC / ELEM	65,420	-5.5%	61,853.00	1.0%	62,472	1.00%	63,096	1.00%	63,727	1.00%	64,364	
	Equipment	700	SEC / ELEM	0		0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				790,717	1.7%	804,204.87		831,756		860,293		889,854		920,474	
2260	Salaries/Wages	100	SEC / ELEM	13,000	0.0%	13,000.00	4%	13,455	3.50%	13,926	3.50%	14,413	3.50%	14,918	
Curriculum	Benefits	200	SEC / ELEM	1,488	0.0%	1,488.00	4.0%	1,548	4.00%	1,609	4.00%	1,674	4.00%	1,741	
	Professional Svc.	300	SEC / ELEM			0.00									
Development	Transportation/Training/Comm.	500	SEC / ELEM	10,000	0.0%	10,000.00	1.5%	10,150	1.50%	10,302	1.50%	10,457	1.50%	10,614	
	Supplies	600	SEC / ELEM	14,000	0.0%	14,000.00	1.0%	14,140	1.00%	14,281	1.00%	14,424	1.00%	14,568	
				38,488	0.0%	38,488.00		39,293		40,119		40,968		41,841	
2270	Salaries/Wages	100	PERSONNEL	192,007	30.3%	250,156.46	4%	258,912	3.50%	267,974	3.50%	277,353	3.50%	287,060	
Staff Development	Benefits	200	PERSONNEL	72,597	-1.9%	71,200.36	4.0%	74,048	4.00%	77,010	4.00%	80,091	4.00%	83,294	
	Professional Svc.	300	PERSONNEL	94,000	-54.8%	42,479.00	1.5%	43,116	1.50%	43,763	1.50%	44,419	1.50%	45,086	
	Transportation/Training/Comm.	500	PERSONNEL	57,957	-72.6%	15,867.35	1.5%	16,105	1.50%	16,347	1.50%	16,592	1.50%	16,841	
	Supplies	600	PERSONNEL	17,440	-28.3%	12,500.00	1.0%	12,625	1.00%	12,751	1.00%	12,879	1.00%	13,008	
	Equipment	700	PERSONNEL	2,400	-16.7%	2,000.00	1.0%	2,020	1.00%	2,040	1.00%	2,061	1.00%	2,081	
	Dues/Judgements/Misc.	800	PERSONNEL	3,000	0.0%	3,000.00	1.5%	3,045	1.50%	3,091	1.50%	3,137	1.50%	3,184	
				439,402	-9.6%	397,203.17		409,872		422,976		436,532		450,554	
2271 Certificated	Salaries/Wages	100	PERSONNEL			0.00									
	Benefits	200	PERSONNEL			0.00									

	NET COMPENSATION CPI	3.50% 1.50%	I	Consumables Economies	1.0% 98.0%	PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET	COMMENTS & DESCRIPTION
Function	Description	Account Number	Budget Resp.	**2008-2009 APPROVED BUDGET**		**2009-2010**		**2010-2011**		**2011-2012**		**2012-2013**		**2013-2014**	
	Transportation/Training/Comm.	500	PERSONNEL	15,000	-16.7%	12,500.00	1.5%	12,688	1.50%	12,878	1.50%	13,071	1.50%	13,267	
				15,000	-16.7%	12,500.00		12,688		12,878		13,071		13,267	
2272 Non - Cert.	Transportation/Training/Comm.	500	PERSONNEL	1,500	-33.3%	1,000.00	1.5%	1,015	1.50%	1,030	1.50%	1,046	1.50%	1,061	
				1,500	-33.3%	1,000.00		1,015		1,030		1,046		1,061	
2275	Salaries/Wages	100	PERSONNEL			19,078.80									
Staff Support	Benefits	200	PERSONNEL			15,136.71									
				0		34,215.51		0		0		0		0	
2310	Salaries/Wages	100	SUPERINTENDENT	5,655	3.5%	5,852.64	4%	6,057	3.50%	6,269	3.50%	6,489	3.50%	6,716	
Board of Education	Benefits	200	SUPERINTENDENT	72,049	-0.1%	71,942.71	4.0%	74,820	4.00%	77,813	4.00%	80,926	4.00%	84,163	
Services	Professional Svc.	300	SUPERINTENDENT	46,000	0.0%	46,000.00	1.5%	46,690	1.50%	47,390	1.50%	48,101	1.50%	48,823	
	Transportation/Training/Comm.	500	SUPERINTENDENT	12,800	0.0%	12,800.00	1.5%	12,992	1.50%	13,187	1.50%	13,385	1.50%	13,585	
	Supplies	600	SUPERINTENDENT	6,500	0.0%	6,500.00	1.0%	6,565	1.00%	6,631	1.00%	6,697	1.00%	6,764	
	Dues/Judgements/Misc.	800	BUSINESS	25,000	-22.0%	19,500.00	1.5%	19,793	1.50%	20,089	1.50%	20,391	1.50%	20,697	
				168,003	-3.2%	162,595.35		166,917		171,380		175,988		180,748	
2320 Board Treas.	Salaries/Wages	100	BUSINESS	0		0.00	4%	0	3.50%	-	3.50%	0	3.50%	-	
				0		0.00		0		-		0		-	
2330	Salaries/Wages	100	BUSINESS	22,857	21.0%	27,656.40	4%	28,624	3.50%	29,626	3.50%	30,663	3.50%	31,736	
Tax Collection	Benefits	200	BUSINESS	29,836	-9.9%	26,889.93	4.0%	27,966	4.00%	29,084	4.00%	30,248	4.00%	31,457	
	Professional Svc.	300	BUSINESS	114,000	43.9%	164,000.00	1.5%	166,460	1.50%	168,957	1.50%	171,491	1.50%	174,064	
	Property Maint. Svc.	400	BUSINESS	800	0.0%	800.00	1.5%	812	1.50%	824	1.50%	837	1.50%	849	
	Transportation/Training/Comm.	500	BUSINESS	3,800	0.0%	3,800.00	1.5%	3,857	1.50%	3,915	1.50%	3,974	1.50%	4,033	
	Supplies	600	BUSINESS	5,400	0.0%	5,400.00	1.0%	5,454	1.00%	5,509	1.00%	5,564	1.00%	5,619	
	Equipment	700	BUSINESS	1,000	0.0%	1,000.00	1.0%	1,010	1.00%	1,020	1.00%	1,030	1.00%	1,041	
	Dues/Judgements/Misc.	800	BUSINESS	(50,000)	116.0%	(108,000.00)	1.5%	(109,620)	1.50%	(111,264)	1.50%	-112,933	1.50%	(114,627)	
				127,693	-4.8%	121,546.33		124,563		127,671		130,873		134,172	
2350 Legal Svc.	Professional Svc.	300	SUPERINTENDENT	140,000	0.0%	140,000.00	1.5%	142,100	1.50%	144,232	1.50%	146,395	1.50%	148,591	
				140,000	0.0%	140,000.00		142,100		144,232		146,395		148,591	
2360	Salaries/Wages	100	SUPERINTENDENT	260,246	-0.9%	257,774.00	4%	266,796	3.50%	276,134	3.50%	285,799	3.50%	295,802	
Office of the	Benefits	200	SUPERINTENDENT	97,331	21.3%	118,077.82	4.0%	122,801	4.00%	127,713	4.00%	132,821	4.00%	138,134	
Superintendent	Transportation/Training/Comm.	500	SUPERINTENDENT	4,000	50.0%	6,000.00	1.5%	6,090	1.50%	6,181	1.50%	6,274	1.50%	6,368	
	Supplies	600	SUPERINTENDENT	2,500	0.0%	2,500.00	1.0%	2,525	1.00%	2,550	1.00%	2,576	1.00%	2,602	
	Equipment	700	SUPERINTENDENT	2,600	0.0%	2,600.00	1.5%	2,639	1.50%	2,679	1.50%	2,719	1.50%	2,760	
	Dues/Judgements/Misc.	800	SUPERINTENDENT	2,000	0.0%	2,000.00	1.5%	2,030	1.50%	2,060	1.50%	2,091	1.50%	2,123	
				368,677	5.5%	388,951.82		402,881		417,318		432,280		447,788	
2380	Salaries/Wages	100	SEC / ELEM	1,704,075	4.1%	1,774,345.41	4%	1,836,447	3.50%	1,900,723	3.50%	1,967,248	3.50%	2,036,102	
Office of the	Benefits	200	SEC / ELEM	619,090	-1.1%	612,102.11	4.0%	636,586	4.00%	662,050	4.00%	688,532	4.00%	716,073	
Principal	Transportation/Training/Comm.	500	SEC / ELEM	55,740	-9.5%	50,454.00	1.5%	51,211	1.50%	51,979	1.50%	52,759	1.50%	53,550	
	Supplies	600	SEC / ELEM	54,110	-14.5%	46,283.00	1.0%	46,746	1.00%	47,213	1.00%	47,685	1.00%	48,162	
	Equipment	700	SEC / ELEM	6,000	16.7%	7,000.00	1.0%	7,070	1.00%	7,141	1.00%	7,212	1.00%	7,284	
				2,439,015	2.1%	2,490,184.52		2,578,060		2,669,106		2,763,436		2,861,172	
2390	Salaries/Wages	100	PERSON/ BUSIN	460,094	21.1%	557,388.57	4%	576,897	3.50%	597,089	3.50%	617,987	3.50%	639,616	
Administrative	Benefits	200	PERSON/ BUSIN	168,598	15.2%	194,191.71	4.0%	201,959	4.00%	210,038	4.00%	218,439	4.00%	227,177	
Support Services	Transportation/Training/Comm.	500	PERSON/ BUSIN	31,200	-3.2%	30,200.00	1.5%	30,653	1.50%	31,113	1.50%	31,579	1.50%	32,053	
	Supplies	600	PERSON/ BUSIN	4,800	0.0%	4,800.00	1.0%	4,848	1.00%	4,896	1.00%	4,945	1.00%	4,995	

	NET COMPENSATION	3.50%		Consumables	1.0%	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
	CPI	1.50%	I	Economies	98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	**Description**	**Account Number**	**Budget Resp.**	**2008-2009 APPROVED BUDGET**		**2009-2010**		**2010-2011**		**2011-2012**		**2012-2013**		**2013-2014**	
	Equipment	700	PERSON/ BUSIN	6,500	-7.7%	6,000.00	1.0%	6,060	1.00%	6,121	1.00%	6,182	1.00%	6,244	
	Dues/Judgements/Misc.	800	PERSON/ BUSIN	23,500	0.0%	23,500.00	1.5%	23,853	1.50%	24,210	1.50%	24,573	1.50%	24,942	
				694,693	17.5%	816,080.28		844,270		873,466		903,706		935,027	
2420 Medical	Salaries/Wages	100	PERSONNEL	0		0.00	4%	0	3.50%	-	3.50%	0	3.50%	-	
				0		0.00		0		-		0		-	
2430 Dental	Salaries/Wages	100	PERSONNEL	0		0.00	4%	0	3.50%	-	3.50%	0	3.50%	-	
				0		0.00		0		-		0		-	
2440	Salaries/Wages	100	PERSONNEL	316,995	4.0%	329,554.00	4%	341,088	3.50%	353,026	3.50%	365,382	3.50%	378,171	
Nursing Services	Benefits	200	PERSONNEL	117,842	-1.1%	116,571.12	4.0%	121,234	4.00%	126,083	4.00%	131,127	4.00%	136,372	
	Professional Svc.	300	PERSONNEL	27,500	0.0%	27,500.00	1.5%	27,913	1.50%	28,331	1.50%	28,756	1.50%	29,187	
	Transportation/Training/Comm.	500	PERSONNEL	3,250	0.0%	3,250.00	1.5%	3,299	1.50%	3,348	1.50%	3,398	1.50%	3,449	
	Supplies	600	PERSONNEL	8,400	0.0%	8,400.00	1.0%	8,484	1.00%	8,569	1.00%	8,655	1.00%	8,741	
	Equipment	700	PERSONNEL	15,000	0.0%	15,000.00	1.0%	15,150	1.00%	15,302	1.00%	15,455	1.00%	15,609	
				488,987	2.3%	500,275.12		517,168		534,660		552,773		571,530	
2500	Salaries/Wages	100	BUSINESS	546,597	10.2%	602,163.62	4%	623,239	3.50%	645,053	3.50%	667,630	3.50%	690,997	VAC BUYOUT
Business	Benefits	200	BUSINESS	193,879	-4.6%	184,987.87	4.0%	192,387	4.00%	200,083	4.00%	208,086	4.00%	216,410	
Administration	Professional Svc.	300	BUSINESS	500	0.0%	500.00	1.5%	508	1.50%	515	1.50%	523	1.50%	531	
	Property Maint. Svc.	400	BUSINESS	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Services	Transportation/Training/Comm.	500	BUSINESS	14,800	6.1%	15,700.00	1.5%	15,936	1.50%	16,175	1.50%	16,417	1.50%	16,663	
	Supplies	600	BUSINESS	19,000	0.0%	19,000.00	1.0%	19,190	1.00%	19,382	1.00%	19,576	1.00%	19,771	
	Equipment	700	BUSINESS	2,500	0.0%	2,500.00	1.0%	2,525	1.00%	2,550	1.00%	2,576	1.00%	2,602	
	Dues/Judgements/Misc.	800	BUSINESS	20,552	15.9%	23,810.00	1.5%	24,167	1.50%	24,530	1.50%	24,898	1.50%	25,271	
				797,828	6.4%	848,661.49		877,952		908,287		939,705		972,244	
2610	Salaries/Wages	100	BLDG GROUNDS	705,913	3.4%	730,106.93	4%	755,661	3.50%	782,109	3.50%	809,483	3.50%	837,814	
Physical Plant	Benefits	200	BLDG GROUNDS	264,929	-1.6%	260,628.81	4.0%	271,054	4.00%	281,896	4.00%	293,172	4.00%	304,899	
Facilities	Professional Svc.	300	BLDG GROUNDS	20,000	0.0%	20,000.00	1.5%	20,300	1.50%	20,605	1.50%	20,914	1.50%	21,227	
	Property Maint. Svc.	400	BLDG GROUNDS	1,850,225	2.5%	1,895,950.00	1.5%	1,924,389	1.50%	1,953,255	1.50%	1,982,554	1.50%	2,012,292	
	Transportation/Training/Comm.	500	BLDG GROUNDS	371,320	0.0%	371,320.00	1.5%	376,890	1.50%	382,543	1.50%	388,281	1.50%	394,106	
	Supplies	600	BLDG GROUNDS	395,000	0.0%	395,000.00	1.0%	398,950	1.00%	402,940	1.00%	406,969	1.00%	411,039	
	Equipment	700	BLDG GROUNDS	20,000	0.0%	20,000.00	1.0%	20,200	1.00%	20,402	1.00%	20,606	1.00%	20,812	
	Dues/Judgements/Misc.	800	BLDG GROUNDS	2,500	0.0%	2,500.00	1.5%	2,538	1.50%	2,576	1.50%	2,614	1.50%	2,653	
				3,629,887	1.8%	3,695,505.74		3,769,981		3,846,325		3,924,592		4,004,842	
2620	Salaries/Wages	100	BLDG GROUNDS	1,400,030	6.8%	1,495,581.66	4%	1,547,927	3.50%	1,602,104	3.50%	1,658,178	3.50%	1,716,214	
Plant Maintenance	Benefits	200	BLDG GROUNDS	510,491	-2.0%	500,392.84	4.0%	520,409	4.00%	541,225	4.00%	562,874	4.00%	585,389	
& Operation	Property Maint. Svc.	400	BLDG GROUNDS	187,500	0.0%	187,500.00	1.5%	190,313	1.50%	193,167	1.50%	196,065	1.50%	199,006	
	Supplies	600	BLDG GROUNDS	840,000	-23.8%	640,000.00	1.0%	646,400	1.00%	652,864	1.00%	659,393	1.00%	665,987	
				2,938,021	-3.9%	2,823,474.50		2,905,048		2,989,361		3,076,509		3,166,595	
2710	Salaries/Wages	100	BUSINESS	48,679	4.0%	50,649.85	4%	52,423	3.50%	54,257	3.50%	56,156	3.50%	58,122	
Student	Benefits	200	BUSINESS	18,269	-1.0%	18,080.65	4.0%	18,804	4.00%	19,556	4.00%	20,338	4.00%	21,152	
Transportation	Transportation/Training/Comm.	500	BUSINESS	3,282	-20.8%	2,600.00	1.5%	2,639	1.50%	2,679	1.50%	2,719	1.50%	2,760	
Services	Supplies	600	BUSINESS	1,500	0.0%	1,500.00	1.0%	1,515	1.00%	1,530	1.00%	1,545	1.00%	1,561	
	Equipment	700	BUSINESS	1,600	0.0%	1,600.00	1.0%	1,616	1.00%	1,632	1.00%	1,648	1.00%	1,665	
	Dues/Judgements/Misc.	800	BUSINESS	1,200	0.0%	1,200.00	1.5%	1,218	1.50%	1,236	1.50%	1,255	1.50%	1,274	
				74,530	1.5%	75,630.50		78,214		80,891		83,662		86,533	

															COMMENTS & DESCRIPTION
	NET COMPENSATION	3.50%		Consumables	1.0%	PROJECTED		PROJECTED EXPENDITURE BUDGET		PROJECTED		PROJECTED EXPENDITURE BUDGET		PROJECTED	
	CPI	1.50%	I	Economies	98.0%	EXPENDITURE BUDGET				EXPENDITURE BUDGET				EXPENDITURE BUDGET	
Function	**Description**	**Account Number**	**Budget Resp.**	**2008-2009 APPROVED BUDGET**		**2009-2010**		**2010-2011**		**2011-2012**		**2012-2013**		**2013-2014**	
2720	Transportation Contracted Carriers	500	BUSINESS	3,979,750	3.1%	4,105,000.00	1.5%	4,166,575	1.50%	4,229,074	1.50%	4,292,510	1.50%	4,356,897	
Vehicle Operation	Supplies(Bulk Fuel)	600	BUSINESS	721,650	-16.9%	600,000.00	1.0%	606,000	1.00%	612,060	1.00%	618,181	1.00%	624,362	
				4,701,400	0.1%	4,705,000.00		4,772,575		4,841,134		4,910,690		4,981,260	
2750 Non-Pub Trans	Transportation/Training/Comm.	500	BUSINESS	90,000	-5.6%	85,000.00	1.5%	86,275	1.50%	87,569	1.50%	88,883	1.50%	90,216	
				90,000	-5.6%	85,000.00		86,275		87,569		88,883		90,216	
2813	Salaries/Wages	100	SEC / ELEM	0		0.00	4%	0	3.50%	-	3.50%	0	3.50%	-	
Program	Benefits	200	SEC / ELEM	0		0.00	4.0%	0	4.00%	-	4.00%	0	4.00%	-	
Evaluation	Professional Svc.	300	SEC / ELEM	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Transportation/Training/Comm.	500	SEC / ELEM	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SEC / ELEM	39,066		0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				39,066		0.00		0		-		0		-	
2834	Salaries/Wages	100	PERSONNEL	2,500	0.0%	2,500.00	4%	2,588	3.50%	2,678	3.50%	2,772	3.50%	2,869	
Staff Dev. Cert.	Benefits	200	PERSONNEL	1,000	0.0%	1,000.00	4.0%	1,040	4.00%	1,082	4.00%	1,125	4.00%	1,170	
Non-Instructional	Transportation/Training/Comm.	500	PERSONNEL	20,000	-25.0%	15,000.00	1.5%	15,225	1.50%	15,453	1.50%	15,685	1.50%	15,920	
				23,500	-21.3%	18,500.00		18,853		19,213		19,582		19,959	
2836	Salaries/Wages	100	PERSONNEL	6,500	-7.7%	6,000.00	4%	6,210	3.50%	6,427	3.50%	6,652	3.50%	6,885	
Prof. Development	Benefits	200	PERSONNEL	1,000	0.0%	1,000.00	4.0%	1,040	4.00%	1,082	4.00%	1,125	4.00%	1,170	
Non-Certified	Professional Svc.	300	PERSONNEL	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Non-Instructional	Transportation/Training/Comm.	500	PERSONNEL	2,000	0.0%	2,000.00	1.5%	2,030	1.50%	2,060	1.50%	2,091	1.50%	2,123	
				9,500	-5.3%	9,000.00		9,280		9,569		9,869		10,178	
2843 Programming	Professional Svc.	300	PERSONNEL	2,500	0.0%	2,500.00	1.5%	2,538	1.50%	2,576	1.50%	2,614	1.50%	2,653	
				2,500	0.0%	2,500.00		2,538		2,576		2,614		2,653	
2849	Professional Svc.	300	BUSINESS	2,000	0.0%	2,000.00	1.5%	2,030	1.50%	2,060	1.50%	2,091	1.50%	2,123	
Data Processing	Property Maint. Svc.	400	BUSINESS	1,000	0.0%	1,000.00	1.5%	1,015	1.50%	1,030	1.50%	1,046	1.50%	1,061	
Services	Supplies	600	BUSINESS	5,000	0.0%	5,000.00	1.0%	5,050	1.00%	5,101	1.00%	5,152	1.00%	5,203	
	Equipment	700	BUSINESS	2,000	0.0%	2,000.00	1.0%	2,020	1.00%	2,040	1.00%	2,061	1.00%	2,081	
				10,000	0.0%	10,000.00		10,115		10,231		10,349		10,468	
2850	Salaries/Wages	100	FED PROG	55,349	2.0%	56,469.59	4%	58,446	3.50%	60,492	3.50%	62,609	3.50%	64,800	
Liaison Services	Benefits	200	FED PROG	27,220	-0.5%	27,076.70	4.0%	28,160	4.00%	29,286	4.00%	30,458	4.00%	31,676	
	Professional Svc.	300	FED PROG	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Transportation/Training/Comm.	500	FED PROG	2,200	0.0%	2,200.00	1.5%	2,233	1.50%	2,266	1.50%	2,300	1.50%	2,335	
	Supplies	600	FED PROG	4,500	0.0%	4,500.00	1.0%	4,545	1.00%	4,590	1.00%	4,636	1.00%	4,683	
	Equipment	700	FED PROG			0.00									
				89,268	1.1%	90,246.29		**93,384**		**96,635**		**100,003**		**103,494**	
2900 Media Svc	Transportation/Training/Comm.	500	SECONDARY	90,000	-5.6%	85,000.00	1.5%	86,275	1.50%	87,569	1.50%	88,883	1.50%	90,216	
				90,000	-5.6%	85,000.00		86,275		87,569		88,883		90,216	
3200	Salaries/Wages	100	SECONDARY	102,665	-4.7%	97,884.60	4%	101,311	3.50%	104,856	3.50%	108,526	3.50%	112,325	
Student Activities	Benefits	200	SECONDARY	32,757	-4.8%	31,180.29	4.0%	32,428	4.00%	33,725	4.00%	35,074	4.00%	36,477	
	Professional Svc.	300	SECONDARY	12,500	-40.0%	7,500.00	1.5%	7,613	1.50%	7,727	1.50%	7,843	1.50%	7,960	
	Transportation/Training/Comm.	500	SECONDARY	89,471	0.0%	89,471.00	1.5%	90,813	1.50%	92,175	1.50%	93,558	1.50%	94,961	
	Supplies	600	SECONDARY	1,000	0.0%	1,000.00	1.0%	1,010	1.00%	1,020	1.00%	1,030	1.00%	1,041	
	Equipment	700	SECONDARY	500	0.0%	500.00	1.0%	505	1.00%	510	1.00%	515	1.00%	520	
	Dues/Judgements/Misc.	800	SECONDARY	300	0.0%	300.00	1.5%	305	1.50%	309	1.50%	314	1.50%	318	
				239,193	-4.7%	227,835.89		233,983		240,322		246,860		253,602	

Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	COMMENTS & DESCRIPTION
	NET COMPENSATION	3.50%		Consumables	1.0%	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	CPI	1.50%	I	Economies	98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
3201			SECONDARY			0.00									
Student Activities			SECONDARY			0.00									
				0		0.00		0		0		0		0	
3390	Salaries/Wages	100	FED PROG	3,000	0.0%	3,000.00	4%	3,105	3.50%	3,214	3.50%	3,326	3.50%	3,443	
Parent	Benefits	200	FED PROG	395	0.0%	395.00	4.0%	411	4.00%	427	4.00%	444	4.00%	462	
Involvement	Professional Svc.	300	FED PROG			0.00									
	Supplies	600	FED PROG	10,101	0.0%	10,101.00	1.0%	10,202	1.00%	10,304	1.00%	10,407	1.00%	10,511	
				13,496	0.0%	13,496.00		13,718		13,945		14,178		14,416	
5100	Dues/Judgements/Misc.	800	BUSINESS	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
5110 Debt Service	Fund Transfers	900	BUSINESS	3,019,544	0.0%	3,019,543.75	0%	3,019,544	0.00%	3,019,544	0.00%	3,019,544	0.00%	3,019,544	
				3,019,544	0.0%	3,019,543.75		3,019,544		3,019,544		3,019,544		3,019,544	
5220 Athletics	Fund Transfers	900	BUSINESS	955,233	4.8%	1,001,397.19	1.5%	1,016,418	1.50%	1,031,664	1.50%	1,047,139	1.50%	1,062,846	
				955,233	4.8%	1,001,397.19		1,016,418		1,031,664		1,047,139		1,062,846	
5220 Food Service	Equipment	930	BUSINESS	72,000	-2.8%	70,000.00	0%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	
				72,000	-2.8%	70,000.00		70,000		70,000		70,000		70,000	
5230 Capital Res.	Fund Transfers	900	BUSINESS	1,250,000	0.0%	1,250,000.00	0%	1,250,000	0.00%	1,250,000	0.00%	1,250,000	0.00%	1,250,000	CAPITAL PROJ
				1,250,000	0.0%	1,250,000.00		1,250,000		1,250,000		1,250,000		1,250,000	
5240 Debt Service	Fund Transfers	900	BUSINESS	0		0.00	0%	0	0.00%	-	0.00%	0	0.00%	-	
				0		0.00		0		-		0		-	
5900 Contingency	Staffing Contingency	120	BUSINESS	291,000.00	0.0%	291,000.00	0%	291,000	0.00%	291,000	0.00%	291,000	0.00%	291,000	
5900 Contingency	Non Athletic Supplemental	194	BUSINESS	7,085.00	3.8%	7,351.00	0%	7,351	0.00%	7,351	0.00%	7,351	0.00%	7,351	
5900 Contingency	Contingency High Ed	910	BUSINESS	0.00		10,000.00	0%	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	
5900 Contingency	Charter Tuition Contingency	562	BUSINESS	0.00		0.00	0%	0	0.00%	-	0.00%	0	0.00%	-	
5900 Contingency	Heating Fuel Contingency	621	BUSINESS	75,000.00	0.0%	75,000.00	0%	75,000	0.00%	75,000	0.00%	75,000	0.00%	75,000	STAFFING
5900 Contingency	Fuel Transportation Contingency	930	BUSINESS	200,000.00	-37.5%	125,000.00	0%	125,000	0.00%	125,000	0.00%	125,000	0.00%	125,000	
5900 Contingency	Fund Transfers	900	BUSINESS	100,000.00	0.0%	100,000.00		100,000		100,000		100,000		100,000	
5900 PSERS	Retirement	950	BUSINESS	0.00		350,000.00	0%	350,000	0.00%	350,000	0.00%	350,000	0.00%	350,000	
5900 Kindergarten	Unfunded Balance	950	BUSINESS			0.00	0%	0	0.00%	-	0.00%	0	0.00%	-	
				673,085	42.4%	958,351.00		958,351		958,351		958,351		958,351	
APPROVED BUDGET				68,621,583	1.1%	69,393,410.75	1.1%	70,168,182	2.7%	72,086,653	2.8%	74,069,242	2.8%	76,118,217	

ARRA 988 (B)	Unrestricted Stimulus BEF up to 4.1%													
2875 ARRA 981	Professional Svc.	300	SPEC ED			16,000.00								
IDEA	Transportation/Training/Comm.	500	SPEC ED			485,000.00								
	Supplies	600	SPEC ED			332,039.00								
	Equipment	700	SPEC ED			332,000.00								
				-		1,165,039.00		-		-		-		-
2875 ARRA 983	Salaries/Wages	100	FED PROG			362,319.00								
TITLE 1	Benefits	200	FED PROG			137,681.00								
	Supplies	600	FED PROG			165,000.00								
	Equipment	700	FED PROG			96,402.00								
				-		761,402.00		-		-		-		-
2875 ARRA 989	Professional Svc.	300	BUSINESS			160,000.00								

	NET COMPENSATION	3.50%		Consumables	1.0%	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	COMMENTS & DESCRIPTION
	CPI	1.50%	I	Economies	98.0%	EXPENDITURE BUDGET	EXPENDITURE BUDGET	EXPENDITURE BUDGET	EXPENDITURE BUDGET	EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	**2008-2009 APPROVED BUDGET**		**2009-2010**	**2010-2011**	**2011-2012**	**2012-2013**	**2013-2014**	
BEF over 4.1%	Transportation/Training/Comm.	500	BUSINESS			25,000.00					
(A)	Equipment	700	BUSINESS			331,068.00					
				-		516,068.00	-	-	-	-	
2875 ARRA 990	State Fiscal Stabilization Grant	900	BUSINESS			879,200.00					
RENOVATION	Reserve for Renovation to Capital Reserve										
				-		879,200.00	-	-	-	-	
TOTAL RESTRICTED STIMULUS FUNDING EXPENDITURES						3,321,709.00					
TOTAL EXPENDITURE BUDGET INCLUDING RESTRICTED STIMULUS ALLOCATION				68,621,583.09		72,715,119.75	70,168,182.05	72,086,653.35	74,069,242.35	76,118,216.68	

MAJOR IMPACT FACTORS TO CONSIDER FOR BUDGETING:

GASB 45 FUNDING OF POST EMPLOYMENT BENEFITS LIABILITY	4.0%	200,000	4.0%	208,000	4.00%	216,320	4.00%	224,973	4.00%	233,972
RESERVE FOR MASTER FACILITIES PLAN & CAPITAL FUNDING	4.0%	1,000,000	4.0%	1,040,000	4.00%	1,081,600	4.00%	1,124,864	4.00%	1,169,859
		1,200,000		**1,248,000**		**1,297,920**		**1,349,837**		**1,403,830**
		1,200,000		1,248,000		1,297,920		1,349,837		1,403,830

5 YEAR TEMPLATE FOR POLICY 4020

WCSD 5 Year Projection

ASSESSED VALUE | 0.75%

DISCLAIMER

This Document is a template only to be used in connection with updating Policy 4020 Budget

This is a working model which will be improved and enhanced over time.
The numbers in this current version ***cannot be relied upon*** *to make financial decisions*
At present this TEMPLATE is being presented to show trends and prepare "what if's"

Each page is formatted for printing, see print preview to view format.

ASSUMPTIONS:

REVENUE

Input percentages for Revenues are above the header row of the Revenue Summary Tab in Green
Input for Millage Increase is per Mill, above the header row of the Revenue Summary Tab in Green
- **The initial value is entered as one mill**
- **Change the value, it will flow through to the Summary Tab**

Assessed value percentage increase is based upon historical data
Compensation estimated at weighted average of 2.5%
CPI is estimated at 2.0%
Uncertainties are estimated at 1.0%
Other items are listed in the input boxes in Green

EXPENDITURES

Input percentages for Expenditures are above the header row of the Expenditures Tab in Green
Economies percentage is estimated at 98%
Benefits will not increase proportional to wage increases based upon cost reductions & linear increases
Consumables are impacted by declining enrollment

SUMMARY TAB

REFLECTS THE DEFICIT \ SURPLUS GENERATED EACH PROJECTED YEAR
REFLECTS THE PROJECTED ACCUMULATED FUND BALANCE / DEFICIT