

# Warren County School District

Warren, Pennsylvania

## **PROPOSED FINAL BUDGET**

**2009-2010**

**June 29, 2009**



# 2009-2010 Proposed Budget Narrative

## EXECUTIVE SUMMARY

The Warren County School District (WCSD) proposed budget for the 2009-10 school year is \$68,792,990. This is \$462,407 or .7% more than the 2008-09 school budget of 68,330,583. The proposed budget is designed to serve an estimated enrollment of 5,110 students, which is a decrease of approximately 112 students from the 2008-09 school year.

This document is presented in Fourteen sections.

### Table of Contents

Section	Page
1. Introduction	1
2. 2009-2010 Budget Reduction Worksheet of \$600,000	3
3. Administrator Priorities for \$600,000	4
4. Summary of Budgeted Revenues	5
5. Budgeted Expenses by Function	6
6. Budgeted Expenses by Object Code / Account	7
7. Staff Budget	8
8. General Fund History / Cost per Student	9
9. Bond Amortization	11
10. What this proposed budget provides	12
11. BEF ARRA Stimulus Calculation	18
12. Budget Summary	19
13. 2009-2010 Revenue Detail	20
14. 2009-2010 Expenditure Budget	23

Section 2, page 3, provides a spreadsheet of recommended reductions in the preliminary budget which total \$600,000. After the central office directors reviewed the preliminary budget line item by line item, the building administrators were asked for their recommendations as to how the \$600,000 should be reallocated in the budget. Their recommendation is present in Section 3 on page 4.

Section 4, on page 5 presents the budget revenues categorized as either local, state or federal sources.

Section 5, on page 6 presents the budgeted expenditures by categories termed functions. Functions describe expenditures, which are for regular instruction, special education, vocational education, guidance, etc. This summary merely groups expenditures according to a general category.

Section 6, on page 7 presents the budgeted expenditures by categories termed objects. Objects describe expenditures, which are for salaries, benefits, purchased services, etc. Also included on page 7 is a pie chart showing the percentage that each object comprises the total budget.

Section 7, on page 8 presents the amount budgeted for personnel along with a pie chart that shows the percentage budget for each employee account.

Section 8, on page 9 and 10 presents the general fund expenditures over the years. It also shows a graph of the expenditures and cost per pupil for each year as well as the enrollment decreases over the past years.

Section 9, page 11 presents the Debt Summary detailing the annual cost of General Obligation Bonds, outstanding debt, state reimbursements, and Local Share..

Section 10, page 12 presents a summary of what the proposed budget provides the children of Warren County, which includes continuation of existing programs and new programs and services.

Section 11, page 14 presents a list of the new programs that are being provided as a result of federal stimulus funding.

Section 12 presents a summary of the proposed budget.

Section 13 presents the projected revenue detail.

Section 14 presents the proposed detail of expenditures.



J PetterTurnquist CPA  
Business Administrator  
Schools



Robert E. Terrill, Ed.D.  
Superintendent of

## 2009-10 Budget Reduction Worksheet

FUNCTION & OBJECT CODE	Description of Line Item	Amount of Reduction	Exclamation/Ramification of Reduction
1100-562	Tuition/Charter Schools	\$ 75,000	Historically we underspend in this account. We may be able to reduce this budgeted line item by \$75,000
2500-140	Payroll Administrative Assistant	\$ 36,764	Eliminate Business Office position which was not filled during the 2008-09 school year. Business Office feels this position is required to handled the workload.
2500-200	Payroll Administrative Assistant Benefits	\$ 13,327	Eliminate Business Office position which was not filled during the 2008-09 school year. Business Office feels this position is required to handled the workload.
1200-322	IU Contracts	\$ 5,000	Historically, WCSD has underspent this account by approximately \$20,000. We may be able to reduce this account by \$5,000.
1100-322	IU Contracts	\$ 5,000	Historically, WCSD has underspent this account by approximately \$20,000. We may be able to reduce this account by \$5,000.
2720-626	Transportation - Gasoline	\$ 50,000	Historically, WCSD underspent this year by \$200,000. We may be able to reduce this account by \$50,000.
1420-XXX	Summer School	\$ 15,000	Historically, WCSD offsets this account expenditure with tuition. Last year (2007-08) WCSD realized a balance of \$22,259. We many be able to reduce this account by \$15,000.
2190-610	General Supplies	\$ 6,000	Historically, WCSD spends approximately \$6,000. The account is budgeted for \$14,000. We may be able to reduce this account by \$6,000.
2220-XXX	Information Technology	\$ 17,000	Historically, the individual line item accounts for Contracted Service, Communications, Training Expenses, and Mileage were underspent. We may be able to reduce these accounts by \$17,000.
2120-120	Summer Per Diem For Guidance Counselors	\$ 27,000	Calculation for counselors to work during the summer translates into a reduction of \$27,000 less than budgeted.
2310-330	Board of School Directors	\$ 5,000	Historically, the Professional Services account has been underspent by \$14,000 in the past. We may be able to reduce this account by \$5,000.
2260-120	Curriculum Writing	\$ 10,000	Historically, this account is underspent by approximately \$10,000 in curriculum writing. We may be able to reduce this account by \$10,000.
2330-801	Tax Assessment and Collection	\$ 40,000	Commission revenue historically has increased. We may be able to reduce this account by \$40,000.
1200-563	Special Education - Tuition	\$ 15,000	Bringing a student back from Barber National Institute will create a reduction in costs.
2620-621	Gas Heating account	\$ 175,000	Pre Purchasing of gas resulted in reduction of budgeted expenditures.
2160-320	Safe, Drug Free Schools	\$ 7,000	Historically WCSD has spent less.
2270-120	Academic Coach	\$ 50,000	Breakage due to replacing a coach with a less salaried coach.
2270-200	Academic Coach	\$ 8,830	Benefit breakage due to replacing a coach with a less salaried coach.
2836-127 & 1	Professional Development Non Cetified	\$ 6,000	Historically, this account is underspent.
2900-595	IU Media Services	\$ 4,000	Historically, this account is underspent by \$4,400.
2610-130	Buildings and Grounds	\$ 2,000	Breakage of difference with hiring of new Buildings and Grounds Foreman.
2834-581	Professional Development Non Cetified	\$ 3,000	Historically, this account is underspent each year.
2834-127	Professional Development Non Cetified	\$ 2,500	Historically, this account is underspent each year.
2834-200	Professional Development Non Cetified	\$ 1,000	Historically, this account is underspent each year.
5900-900	Superintendent Contingency	\$ 21,000	Historically, this account is underspent each year.
		\$ 600,421	

### Consensus Budget Priorities For \$600,000

	Priority	Estimated Expenditure	EHMS	SAMHS	WAHS	YHS	BWMS	WCCC	LEC	AVES & SES	Russell	South Street	Sugar Grove	WAEC	YEMS	Elem. Dir.	Sec. Dir.	Spec. Educ. Dir.	HR Dir.	Tech. Dir.	Supt	Average Rating
1	Expanded electives for middle school students who don't participate in music		9	10	5	5					5	7	6	6	6		8	10			6	6.917
2	More opportunities for teacher training such as AP conferences, etc.		8	7	5	9					6	8	6	6	6		6	8			5	6.667
3	Upgrade athletic facilities	\$ 40,000	8	6	10	8					4	7	6	6	7		8	9			7	7.167
4	Smart Boards and LCD Projectors for all who would use them	\$ 100,000	10	10	5	9					10	10	8	10	8		8	8			10	8.833
5	Full-time nurses or health personnel in every school	\$ 240,000	8	10	9	10					8	10	10	10	10		10	10			10	9.583
6	House construction project for Building Trades program at WCCC	\$ 75,000	7	10	7	7					6	6	6	6	8		5	10			7	7.083
7	Upgrade the Alternative Education Program	\$ 40,000	7	10	9	10					8	7	10	6	8		8	9			9	8.417
8	Expand World Language to elementary schools	\$ 120,000	8	8	10	7					10	8	8	8	8		10	9			9	8.583
9	Additional supply allotment to each school building****(\$10 initially, \$15 additional)	\$ 75,000	10	10	10	10					10	10	10	10	10		9	8			10	9.75
10	Full-time Alternative Education Administrator	\$ 85,000	9	10	6	10					8	9	10	6	8		6	9			8	8.25
11	Copiers to be centrally controlled			10	8	9					9	10	10	10	7		9	5			10	8.083
12	Bulbs for LCD's and SMART Boards	\$ 75,000	9	10	5	10					10	8	5	10	9		10	6			9	8.417
13	Beyond Allocation Account (\$20 per student x 5000)	\$ 100,000	10	10	10	10					9	10	10	10	10		7	5			8	9.083
14	Home School Expenses (Sugar Grove)	\$ 1,000	7	10	6	10					7	10	10	10	8		7	10			10	8.75
15	Upgrade security cameras at each building	\$ 120,000	10	10	8	10					7	10	4	6	10		5	8			8	8
16	Northern Attendance Area 6th grade transition (supplies, transportation)	\$ 2,000	7	10	4	10					9	8	8	6	8		10	8			10	8.167
17																						
18																						
19		\$ 1,073,000																				

\*\*\*\*Notify principals that they will receive \$25 additional per kid next year



## Warren County School District 2009-2010 Budgeted Revenues

<b>LOCAL:</b>	6111 Current Real Est Tax	\$	19,262,239		
	6113 Public Utility Realty	\$	37,500		
	6114 Pay in Lieu of Taxes & Forestry	\$	693,900		
	6143 Occup Privilege/511	\$	70,000		
	6151 Earned Income/511	\$	3,000,000		
	6153 Real Est Transfer/511	\$	290,000		
	6400 Delinquent Taxes	\$	1,875,000		
	6500 Earnings/Temp Dep	\$	350,000		
	6900 Tuition & Other	\$	55,000		
	6920 Contributions/Student Fees/ misc	\$	25,000		
	6900 Misc. Revenue/	\$	25,000	\$	25,683,639 36%
<b>STATE:</b>	7110 Basic Instr Subsidy	\$	24,914,746		
	7140 Subsidies for Charter Schools	\$	893,583		
	7210 Homebound Instruction	\$	1,500		
	7220 Vocational Education	\$	246,860		
	7230 Alternative Education	\$	25,000		
	7271 Special Education	\$	3,851,029		
	7290 Education Assistance	\$	425,584		
	7310 Pupil Transportation	\$	3,200,000		
	7320 Rentals & Sinking Fnd	\$	752,116		
	7330 Medical & Dental Svcs	\$	108,000		
	7500 DARE/ALT ED	\$	12,000		
	7505 Extra Grants	\$	300,000		
	7501 Block Grant	\$	1,353,181		
	7810 Soc Sec/State Share	\$	1,333,658		
	7820 Retirement/State Share	\$	1,288,807	\$	38,706,064 55%
<b>FEDERAL:</b>	Stimulus BEF restricted	\$	516,068		
	Stimulus Stabilization Grant	\$	879,200		
	Stimulus Education for Disadvantage	\$	761,402		
	Stimulus Special Education Funding	\$	1,165,039		
	8100 Unrestricted Grants(Impact Aid)	\$	125,000		
	8512 Restricted, IDEA, Part B	\$	1,056,913		
	8514 Ed of Disadvantaged ECIA Title I	\$	1,456,537		
	8515 T IID / Ed Tech	\$	26,284		
	8515 T IIA Improv Tchr Qual	\$	310,000		
	8517 Drug Free Schools	\$	25,000		
	8518 T V Innovative Ed/ Drug Free	\$	12,000		
	8810 Med Asst. Reimb(ACCESS)	\$	210,000	\$	6,543,443 9%
		\$	70,933,146		



## Warren County School District Budgeted Expenses by Function

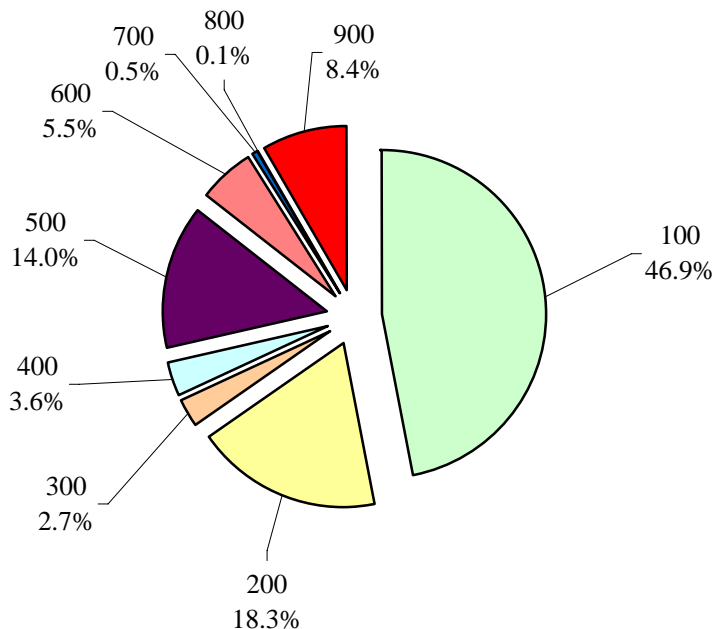
Function	Description	2008-2009	2009-2010
1100	Regular Instruction	\$ 30,641,592	\$ 29,735,727
1190	Federal Programs	\$ -	\$ 1,348,555
1200	Special Education	\$ 6,721,767	\$ 7,150,567
1241	Learning Support	\$ 37,148	\$ -
1243	Gifted Support	\$ 474,210	\$ 485,559
1290	IDEA and Access	\$ 1,736,708	\$ 1,326,330
1320	Vocational: Marketing	\$ 91,906	\$ 93,691
1360	Vocational: Business Education	\$ 391,288	\$ 399,086
1370	Vocational: Electronics	\$ 11,000	\$ 10,000
1380	Vocational: Trade & Industry	\$ 783,332	\$ 800,375
1390	Vocational Instruction	\$ 119,753	\$ 118,965
1420	Summer School	\$ 29,047	\$ 13,483
1430	Homebound	\$ 23,306	\$ 22,836
1490	Other Instruction: Tutoring/Coaches	\$ 234,240	\$ 241,875
2120	Guidance	\$ 1,234,636	\$ 1,236,858
2140	Scoring	\$ 15,000	\$ 7,500
2160	Attendance Services	\$ 83,393	\$ 67,075
2190	Administrative Supplemental	\$ 16,000	\$ 8,000
2220	Technology Services	\$ 1,256,031	\$ 1,258,541
2250	Library Services	\$ 790,717	\$ 804,205
2260	Curriculum Development	\$ 38,488	\$ 28,488
2270	Staff Development	\$ 439,402	\$ 338,372
2271	Professional Development: Certificated Staff	\$ 15,000	\$ 12,500
2272	Professional Development Non Certificated	\$ 1,500	\$ 1,000
2275	Staff Support	\$ -	\$ 34,216
2310	Board of Education Services	\$ 168,003	\$ 157,595
2330	Tax Collection	\$ 127,693	\$ 81,546
2350	Legal Services	\$ 140,000	\$ 140,000
2360	Office of the Superintendent	\$ 368,677	\$ 388,952
2380	Office of the Principal	\$ 2,439,015	\$ 2,490,185
2390	Administrative Support Services	\$ 694,693	\$ 816,080
2440	Nursing Services	\$ 488,987	\$ 500,275
2500	Business Administration Services	\$ 797,828	\$ 799,286
2610	Physical Plant & Facilities	\$ 3,629,887	\$ 3,692,792
2620	Plant Maintenance & Operations	\$ 2,938,021	\$ 2,648,475
2710	Student Transportation Services	\$ 74,530	\$ 75,631
2720	Vehicle Operations	\$ 4,791,400	\$ 4,740,000
2813	Program Evaluation	\$ 39,066	\$ -
2834	Professional Development: Certificated Non-Instructional	\$ 23,500	\$ 12,000
2836	Professional Development: Non-Certificated, Non-Instructional	\$ 9,500	\$ 3,000
2843	Programming	\$ 2,500	\$ 2,500
2849	Data Processing Services	\$ 10,000	\$ 10,000
2850	Federal Programs	\$ 89,268	\$ 90,246
2900	Media Services	\$ 90,000	\$ 81,000
3200	Student Activities	\$ 239,193	\$ 227,836
3390	Title I: Parent Involvement	\$ 13,496	\$ 13,496
5110	Debt Service	\$ 3,019,544	\$ 3,019,544
5220	Food Service	\$ 1,027,233	\$ 1,071,397
5230	Capital Reserve	\$ 1,250,000	\$ 1,250,000
5900	Contingencies	\$ 673,085	\$ 937,351
		<hr/>	<hr/>
		\$ 68,330,583	\$ 68,792,989
Restricted Federal Stimulus Dollars			\$ 3,321,709
		<hr/>	<hr/>
		\$ 68,330,583	\$ 72,114,698

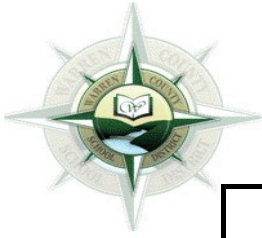


## Warren County School District 2009-10 Budgeted Expenses

Account	Description	2008-2009	2009-2010
100	Personnel Services: Salaries	\$31,768,944	\$32,290,095
200	Personnel Services: Benefits	\$13,005,168	\$12,642,521
300	Purchased Professional and Technical Services	\$1,094,735	\$1,890,044
400	Purchased Property Services	\$2,417,925	\$2,468,165
500	Other Purchased Services	\$9,935,381	\$9,638,974
600	Supplies	\$4,084,217	\$3,779,231
700	Property and Equipment	\$387,883	\$374,709
800	Dues/Judgements/Misc.	\$39,552	-\$60,690
900	Other Financing - Fund Transfers & Contingencies	\$5,596,777	\$5,769,941
		<b>\$68,330,583</b>	<b>\$68,792,989</b>

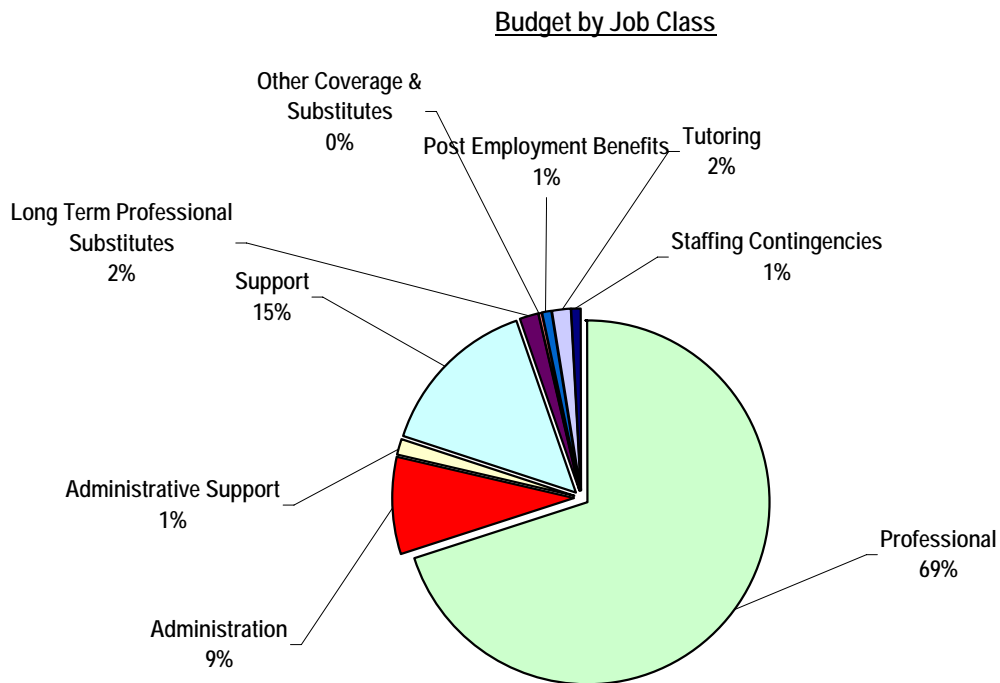
### 2009-2010 Expenses by Object Code / Account





## Warren County School District Staff Budget

Job Classification	Total Staffing Budget
Professional	22,571,326
Administration	2,821,883
Administrative Support	415,816
Support	4,764,490
Long Term Professional Substitutes	530,039
Other Coverage & Substitutes	154,290
Post Employment Benefits	220,000
Tutoring	521,251
Staffing Contingencies	291,000
	<b>\$ 32,290,095</b>





## Warren County School District General Fund History

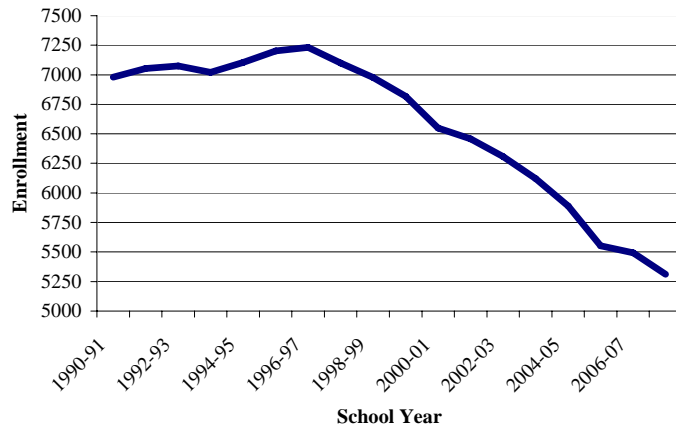
	Revenues		Expenses		Local Tax	Fund Balance	Enrollment		
	Budget	Actual	Budget	Actual	Mills				
1990-91				\$33,325,729			6979		\$4,775
1991-92				\$35,666,891			7053		\$5,057
1992-93		\$36,504,868		\$37,163,013			7075		\$5,253
1993-94		\$38,897,357		\$38,180,233			7021		\$5,438
1994-95		\$39,534,221		\$39,546,718			7104		\$5,567
1995-96	\$42,973,882	\$42,261,529	\$44,609,607	\$43,966,691		\$2,809,095	7202		\$6,105
1996-97	\$44,398,125	\$43,310,809	\$45,841,700	\$44,931,083		\$1,188,822	7232		\$6,213
1997-98	\$44,859,677	\$44,136,258	\$45,172,408	\$44,216,477	32.0	\$1,108,603	7100		\$6,228
1998-99	\$47,085,313	\$47,301,540	\$47,114,657	\$46,186,448		\$2,223,695	6976		\$6,621
1999-00	\$48,809,802	\$48,340,765	\$49,148,168	\$47,017,155	38.5	\$3,547,303	6817		\$6,897
2000-01	\$49,667,527	\$49,799,228	\$50,914,603	\$49,396,880	40.5	\$3,949,650	6550		\$7,542
2001-02	\$51,806,199	\$51,584,941	\$53,308,676	\$50,982,712	40.5	\$4,551,879	6443	(a)	\$7,913
2002-03	\$54,007,480	\$52,988,687	\$53,641,568	\$53,456,529	40.5 (c)	\$3,595,362	6314	(a)	\$8,466
2003-04	\$55,221,653	\$55,868,822	\$55,759,171	\$55,561,373	42.5	\$3,903,655	6168	(a)	\$9,009
2004-05	\$58,540,245	\$59,271,025	\$58,835,726	\$57,791,296	43.5	\$5,383,382	5935	(a)	\$9,738
2005-06	\$61,194,788	\$62,191,223	\$62,442,658	\$62,152,219	46.0	\$5,422,386	5869	(a)	\$10,591
2006-07	\$63,154,876	\$63,941,501	\$65,546,841	\$62,603,328	46.0	\$6,760,559	5654	(a)	\$11,072
2007-08	\$65,838,682	\$65,463,171	\$67,115,262	\$65,030,892	46.0	\$7,192,838	5613	(a)	\$11,587
2008-09	\$67,335,385		\$68,330,583		47.0	\$7,750,000	5571	(b)	\$12,081 (d)
2009-10	\$70,933,146		\$68,792,990		47.0	\$5,968,000	5470	(b)	\$12,451 (e)

- (a) Based upon PDE 4062 Average Daily Membership
- (b) Based upon Estimated Enrollment including Charter & Cyber Students
- (c) Delta results from application of Prior Period Adjustment
- (d) Based upon 2008-2009 Budget at a 98.5% Burn Rate
- (e) Based upon 2009-2010 Budget at a 99% Burn Rate and excludes Stimulus Dollars

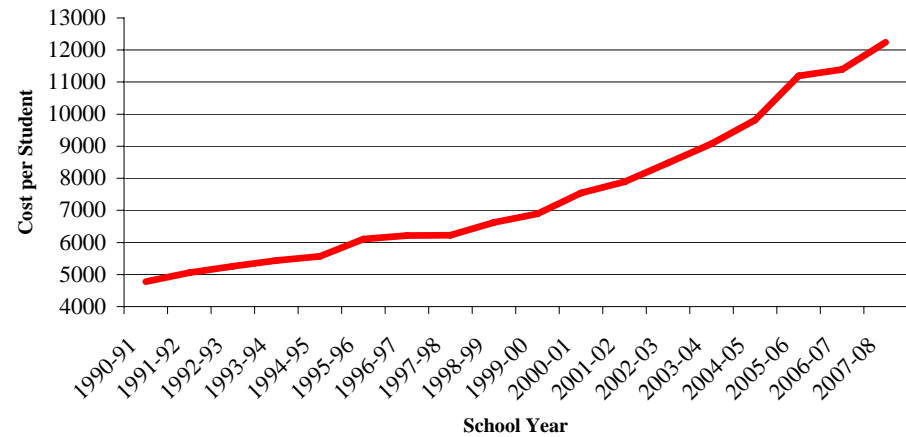


## Warren County School District General Fund History

Warren County School District



Warren County School District



WARREN COUNTY SCHOOL DISTRICT

PRINCIPAL & INTEREST			
BOND SERIES			
2002	2003	2004	2008

PAYMENTS	GROSS ANNUAL DEBT OBLIGATION	PAYMENTS FOR FISCAL YEAR ENDED
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STATE REIMBURSEMENT				
BOND SERIES				
2002	2003	2004	2008	TOTAL

LOCAL SHARE				
BOND SERIES				
2002	2003	2004	2008	TOTAL

692,878	576,469	671,050	716,013	2,656,409												
2,678	141,094	79,834	157,763	381,368	3,037,777	June 30, 2010	199,047	166,991	185,398	215,865	(767,301)	496,508	550,572	565,487	657,910	2,270,476
172,678	581,094	679,834	1,482,763	2,916,368												
0	134,934	72,709	136,231	343,874	3,260,243	June 30, 2011	49,415	166,633	185,807	399,971	(801,827)	123,262	549,394	566,736	1,219,023	2,458,415
	589,934	687,710	1,671,231	2,948,875												
	128,109	64,638	111,288	304,034	3,252,909	June 30, 2012		167,102	185,759	440,370	(793,231)		550,940	566,588	1,342,149	2,459,677
	598,109	694,638	1,701,288	2,994,034												
	120,765	55,188	85,450	261,403	3,255,436	June 30, 2013		167,296	185,136	441,412	(793,844)		551,578	564,689	1,345,325	2,461,592
	605,765	705,188	1,725,450	3,036,403												
	112,884	45,113	58,800	216,796	3,253,199	June 30, 2014		167,243	185,253	440,798	(793,294)		551,405	565,047	1,343,452	2,459,904
	612,884	720,113	853,800	2,186,796												
	104,509	34,313	44,888	183,709	2,370,505	June 30, 2015		166,951	186,272	222,020	(575,243)		550,441	568,153	676,667	1,795,262
	619,509	484,313	869,888	1,973,709												
	95,625	26,663	30,450	152,738	2,126,446	June 30, 2016		166,425	126,163	222,428	(515,016)		548,708	384,812	677,910	1,611,430
	630,625	496,663	885,450	2,012,738												
	86,129	18,320	15,488	119,936	2,132,674	June 30, 2017		166,802	127,152	222,576	(516,530)		549,951	387,830	678,362	1,616,143
	641,129	503,320	900,488	2,044,936												
	76,000	9,469	0	85,469	2,130,405	June 30, 2018		166,890	126,611	222,465	(515,965)		550,239	386,178	678,023	1,614,440
	651,000	514,469		1,165,469												
	65,219	0		65,219	1,230,688	June 30, 2019		166,678	127,025		(293,703)		549,541	387,443		936,984
	665,219			665,219												
	53,669			53,669	718,888	June 30, 2020		167,299			(167,299)		551,589			551,589
	673,669			673,669												
	41,424			41,424	715,093	June 30, 2021		166,416			(166,416)		548,677			548,677
	686,424			686,424												
	28,363			28,363	714,786	June 30, 2022		166,344			(166,344)		548,442			548,442
	703,363			703,363												
	14,525			14,525	717,888	June 30, 2023		167,066			(167,066)		550,821			550,821
	714,525			714,525												
	0				714,525	June 29, 2024		166,284			(166,284)		548,241			548,241

868,233	10,752,961	6,563,540	11,446,725	-	<b>29,631,459</b>
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248,462	2,502,421	1,620,577	2,827,904	(7,199,364)	619,770	8,250,541	4,942,964	8,618,821	22,432,095
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71.65%	71.65%	71.65%	71.65%	<-----MARKET VALUE AID RATIO
39.94%	32.48%	34.46%	34.48%	<-----STATE REIMBURSEMENT RATE
NEW CONST RES	NEW CONST WAEC	NEW YEMS/ REFI 98	REFINANCE 2001 & 2002	<----- PURPOSE
1-Sep-2007	1-Mar-2008	15-Jan-2009	1-Sep-2013	<-----CALL DATE

## ***1. CONTINUATION OF EXISTING PROGRAMS & SERVICES***

### **Alternative Education/Discipline Strategies**

The 2009-10 budget (partially supported by continued State Grant Funding), will allow the district to continue alternative education services to students.

### **Buildings and Grounds**

The 2009-10 school budget continues to provide for custodial, maintenance, capital improvements, utilities, and grounds upkeep for each school plant in the Warren County School District.

### **Career and Technology Programs**

The budget also supports the operation of the Warren County Career Center (WCCC), the district's Area Vocational-Technical School (AVTS). In 2009-10, the WCCC will offer fourteen programs (Accounting, Auto Collision, Auto Technology, Building and Construction, Business Education, Computer Specialist Technology, Electronics, Food Production, Machine Technology, Marketing, Power Equipment, Pre Engineering, Protective Services, Welding), serving approximately 375 students. The enrollment has remained constant over the past years even though the total district enrollment has declined. The 2009-10 budget provides for the WCCC welding facilities to be renovated and expanded to bring the shop facilities to state-of-the art standards and to provide additional teaching stations.

### **Curriculum**

Science curriculum planned instruction, which is currently being written, will be implemented with new materials selected during the 2009-10 school year. Social Studies, Health and Physical Education, and Safety planned instructions will be written during the 2009-10 school year.

### **ESL (English as a Second Language)**

The school district will continue to employ one full-time teacher to support students who have a language other than English as their native speaking language.

### **Food Services**

The same quality food service program will be provided for students during the 2009-10 school year.

### **Full-Day Kindergarten**

Initiated in the 2007-08 school year, we are continuing to provide full-day kindergarten, which offers additional educational time and socialization opportunities for an estimated 300 children.

### **Grants**

The proposed budget will continue to provide the administrative capacity to pursue, implement, and manage a variety of grant funding opportunities. Grant programs in 2009-10 include:

- **Tutoring:** Identified students will receive tutoring to address areas of weakness in reading or math.
- **Professional Education:** Teachers and administrators from across the district will be instructed in differentiated instruction in a year-round series of seminars.
- **Teacher Coaches:** Three teacher coaches in math and literacy will be employed to assist teachers in their efforts to ensure that students are successful in these areas.
- **Student Assistance Program (SAP):** SAP services help students overcome issues of drug use or mental health in order to allow them to achieve, remain in school, and advance.

- **Science Its Elementary:** Teacher teams at Sugar Grove and Youngsville Elementary Middle Schools will take place in professional development focused on inquiry-based, hands on science instruction.
- **Federal Program/Title Funding:** Federal Title funding is used for student achievement as outlined in the No Child Left Behind legislation.
- **Dual Enrollment Grant:** Clarion University will offer elective courses to grade 11-12 students. Jamestown Community College will offer business and pre-engineering courses to WCCC students.
- **Job Training Equipment Fund Grant:** Provides equipment for programs at the WCCC.
- **Fund for the Improvement of Education:** Representative Thompson earmark for Automotive Technology program at WCCC.
- **Perkins Grant:** Federal grant for vocational programs at WCCC.

### **Gifted Education**

The Gifted Support Program will continue to meet the requirements under Chapter 16 for approximately 185 gifted support students

The gifted support program will maintain its current staff in order to provide instructional enrichment opportunities, complete student screenings, testing, conduct progress monitoring and write GIEPs.

The Learning Enrichment Center (LEC) will continue to provide individualized educational opportunities, explore and embrace technological instructional strategies and practices to further promote the enrichment of the Gifted Support students.

The budget reflects that current programs will be maintained throughout the 2009-2010 school year.

### **Homebound Instruction**

This mandated program provides instruction in the home for students unable to attend in their school.

### **Homeless Services**

The Federal Government under the McKinney-Vento Act mandates that the school district provide a variety of support (i.e., transportation, supplies, etc.) to students who are designated as homeless.

### **K-12 Curricular, and Co-curricular Offerings**

Existing curricular and co-curricular offerings will be continued in the 2009-10 school year.

### **PDE Nutritional Standards**

Implemented during the past two years, this wellness program provides healthy meal choice information for parents and children as well as direction for food service personnel to follow in each of the district schools. Included in the 2009-10 budget is a stipend for a wellness coordinator.

### **Special Education**

As required by law, the district will continue to provide a free and appropriate education to approximately 950 WCSD students with disabilities. This budget includes a full-time social worker/home and school visitor.

### **Staffing**

Class sizes will essentially remain the same in the 2009-10 school year. However, elementary staff will be reduced by two (2) due to estimated declines in enrollments. If five elementary itinerant teachers are

eliminated, Joplin Scheduling and small language arts classes will be eliminated at Youngsville Elementary, Warren Area Elementary Center, and Sheffield Elementary School. Adjustments in secondary staffing will permit the initiation of a uniform middle school model throughout the school district.

#### **Staff Salaries and Benefits**

Negotiated agreement obligations are included in the 2009-10 school budget.

#### **Technology**

The 2009-10 budget will continue to support the Citrix environment in the district, which provides 24/7 access to files and applications for students and staff. Broadband Internet and network speeds will be maintained as well. Distance learning applications, using equipment obtained through grants, will be expanded. The budget will continue to support planned replacement of computer equipment, maintenance and replacement of technology equipment and parts.

#### **Transportation**

The district will continue to provide over 1 million miles of transportation for its students.

### **2. NEW PROGRAMS & SERVICES:**

- **Automated Calling System:** While free during the 2008-09 school year, the automated calling system was included in the 2009-10 school budget.
- **Middle School Organization:** Middle school students will now have the opportunity to take World Language and advanced courses at each middle school in Warren County. Two (2) additional teachers, (Spanish and Music) were required to initiate this opportunity.
- **Mock Trial:** Coaches for Mock Trial competitions were included in the 2009-10 school budget.
- **St. Bonaventure Dual Enrollment:** Students in grades 11 and 12 will have the opportunity to enroll in undergraduate coursework from St. Bonaventure University to be conducted at the Pine Grove Campus.

### **3. STIMULUS FUNDING PROGRAMS & SERVICES (New Initiatives)**

#### **IDEA Stimulus Funding [\$1,165,039]**

##### **READ 180 [\$500,000]**

This program is geared toward middle and secondary level students who struggle with reading. It has been proven to be beneficial to this group of students. We plan to begin using this program at the secondary level during the 2009-2010 school year and add the middle level reading program during the 2010-2011 school year.

##### **Physical Therapy (PT) [\$7,000]**

Adaptive Tricycles to meet the needs of the students enrolled in the Life Skills Support programs. IDEA Stimulus funding will be used to support this request.

### **Tests and protocols for our Speech and Language Therapists, School Psychologists and Special Education Teachers [\$15,000]**

Tests: new updated tests for use by our School Psychologists, speech and language therapists, special education teachers. A series of new tests must be ordered to meet the significant requirements for current test materials. A complete listing of all of the tests is available to for the BOD. IDEA Stimulus funding will be used to support this request.

### **Professional Development [\$10,000]**

The need for professional development for special education teachers, special education supervisors, speech and language therapists, school psychologists, school social worker, administrators and para-educational aide is a critical need to address within the special education department. Dine & Discuss professional presentations as an outreach toward parents regarding special education

### **Mathematics [\$3,000]**

The special education department will provide a requested training on the much-acclaimed Singapore Mathematics system. Presentation by a trainer, hands on activities, book provided for each teacher. Follow up activities will be provided later in the school year. Also, the special education teachers will receive training in progress monitoring in mathematics related to the IEP goal. This training will be ongoing throughout the school year. Each teacher will receive two books to use after the training.

### **Barber National Institute (BNI) to address the needs of our students with unique needs within the autism spectrum [\$16,000]**

Our department requests that we continue to utilize the Barber National Institute (BNI) through consultation and services to support our autistic support programs. The Special Education Department successfully worked closely with the Barber National Institute this school year. Who continue to build the autism program as we strive to meet the unique needs of the A S students. From the Barber Educational Institute, (Behavioral Specialist - autism) autism consultation services, observations of their classes, autism/curriculum/sensory integration specialist, Discrete Trial training, possible BNI Institute summer training for teachers) IU5 may also provide support for professional staff.

### **Success Maker Enterprise (SME) software upgrade for grades K-8 [\$67,039]**

The Success Maker Enterprise (SME) curriculum, aligned with national, state, and local standards and objectives, has a proven track record for within the WCSD. This is for the upgrade of the technology with new programs that are very engaging for all K-8 the grade students in both mathematics and reading. Also the Rosetta Stone Language Learning software for gifted students @ LEC \$ 3,000.

### **Drop Out Prevention [\$200,000]**

Check and Connect researched based program and training conducted at the WCSD twice a year, coordinator (contract w/ outside agency) mentors , extensive trainings for teachers, administrators, guidance counselors, school psychologists, mentors by Check and Connect , technological support for data collection. Additional financial support to provide monthly meetings with special education teams, family connection, credit and support within the school organization Outreach and support from organizations and agencies to provide support to this significant need for our "at risk" special education students.

### **Special Education Technology [\$125,000]**

Technology upgrades for general classrooms that include special education students.

### **Special Ed. Classrooms/Technology [\$200,000]**

Technology: Upgrade or replace staff /special education student computers, monitors, Smart Boards, 2 HD video cameras, video editing server, projectors w/ warranties, Microsoft licensing, color printers to address the significant needs of our special education students

### **Assistive Tech [\$10,000]**

The assistive technology department will provide intensive technology services for students with unique needs and meet the criteria within the special education department. One area to be addressed will be the REDCAT (RC) AMPLIFICATION SYSTEM for students with needs in diagnosed hearing impaired needs, significant auditory processing needs. These support students who have auditory processing problems.

### **Positive Behavior Support trainings and Interventions Training: Positive Behavior Support trainings and Interventions** **[\$4,000]**

The special education department will provide extensive training by our certificated instructors in providing positive behavioral interventions and supports for children with challenging needs. CPI's Nonviolent Crisis Intervention® training program is a part of the comprehensive training approach to improve the quality and safety of the learning environments in every district for both regular education students and students with disabilities. CPI strives to keep Certified Instructors of the Nonviolent Crisis Intervention® training program informed of the evidence and research that exists regarding the effectiveness of the program. Each participant will pass a test and become certified by a trained instructor. Costs include payment for instructors, participants, etc. Also, presentations and trainings provided for our administrators and teachers on writing behavior intervention plans and functional behavioral assessments.

### **Training: Autism Diagnostic Observation Schedule ( ADOS)** **[\$8,000]**

According to the Western Psychological Services the "ADOS is the 'gold standard' for assessing and diagnosing autism and pervasive developmental disorders across ages, developmental levels and language skills. Several school psychologists and autistic support teachers will participate in this extensive training and earn certification.

## **Title I Stimulus Funding** **[\$761,402]**

### **Upgrade SME math and reading software at elementary schools** **[\$100,000]**

This software is a great supplemental tool to both remediate and accelerate students. It contains great reports that help both teachers and parents support the instruction

### **Supplemental English materials for grades 3 – 4 – 5** **[\$15,000]**

Teachers and principals have expressed a need for these to support instruction for grammar and the writing process

### **Smartboards - Elementary schools (approx. 6)** **[\$21,202]**

We will still have many teachers excited about using this technology with students.

### **Classroom Redcap amp systems (approx. 15)** **[\$12,000]**

These support students who have auditory processing problems. They help students stay focused on the classroom instruction.

### **Hire two additional Title I teachers so we can expand Title I through grade 5** **[\$200,000]**

The need to expand both reading and math becomes more obvious each year. It would be impossible to do with existing staff unless we reduce current services.

### **Upgrade Follett library system at elementary schools** **[\$50,000]**

The library software management system in our schools is very out of date and no long supported by the software company. Our librarians have expressed this compelling need for the past five years.

### **Continue daytime tutoring in Title I buildings** **[\$300,000]**

The additional stimulus funding permits us to provide tutoring through mid May.

### **Computer replacements in elementary schools** **[\$63,200]**

This is an opportunity to replace / upgrade some outdated labs and computers on a limited scale.

## **State Fiscal Stabilization Funding** **[\$879,200]**

This funding will be used for major capital projects which will be determined by the Board of School Directors.

## **Basic Education Funding** **[\$516,068]**

### **Technology Equipment** **[\$225,000]**

To be provided identified teachers who demonstrate a desire and an aptitude to incorporate technology in their instruction strategies.

### **Technology Professional Development** **[\$25,000]**

Provides professional development training for teachers to learn how to incorporate technology into their instructional pedagogical repertoire.

### **St. Bonaventure University Dual Enrollment Program** **[\$160,000]**

Provides undergraduate level coursework to Warren County 11<sup>th</sup> and 12<sup>th</sup> grade students at an offsite campus setting at the Warren General Hospital satellite building in Pine Grove.

### **Equipment Replacement to be Determined** **[\$106,068]**

## **Unrestricted Basic Education Funding** **[\$1,105,208]**

### **Applied to General Fund Budget**

## **Budget Reductions**

The Finance Committee charged administration with attempting to reduce or redirect the expenditure budget by approximately \$ 600,000 or approximately 1.5 Mills.

Administration has provided within this document on page 2, proposed reductions to the 2009-2010 Expenditure Budget in the amount of \$ 600,421.

The data is detailed by:

- Function and Object Code
- Description
- Amount
- Explanation and Ramification

## **Supplementary Information**

Administration has provided additional supplementary information to assist in making the budget documents more user-friendly.

These documents include:

- Revenue Summary
- Expenditures by Function Code
- Expenditures by Object Code - Account Type
- Staff Budget – Breaking out staffing by Job Classification
- A General Fund History – Reflecting:
  - Annual contributions to Fund Balance
- Cost per student
- Debt Summary – revealing:
  - Annual cost of General Obligation Bonds
  - Outstanding Debt including Principal and Interest
  - The impact of State Reimbursements on Debt
  - Local Share

# WARREN COUNTY SCHOOL DISTRICT

	2009-2010 BASE BEF		PROPOSED BEF STIMULUS	2008-2009 BASE BEF
<u>BEF STIMULUS CLARIFICATION BY PDE</u>	\$ 25,430,814	6.81% 0.06809	\$ 1,621,276	\$ 23,809,538

## UP TO 4.1%

NO RESTRICTIONS ON USE OF FUNDS  
HOWEVER, MUST IDENTIFY HOW THE FUNDS ARE TO BE USED  
MUST ACCOUNT FOR FUNDS SEPARATELY FROM REST OF BEF

=====>> 4.1% \$ 976,191 \$ 23,809,538

## ABOVE 4.1%

80% MUST BE USED TO EXPAND PROGRAMS (SUPPLEMENT)  
MUST ACCOUNT FOR FUNDS SEPARATELY FROM REST OF BEF  
SUSTAINABLE LONG TERM IDEAS

=====>> 2.71% \$ 645,085 \$ 23,809,538

20% \$ 129,017  
80% \$ 516,068

- \* APPLICATIONS MUST BE FILED FOR THE USE OF THE STIMULUS FUNDS TO PDE
- \* TARGET DATE FOR APPLICATION FORMS TO BE AVAILABLE IS APRIL 15, 2009
- \* SFSF EXAMPLE OF POSSIBLE USES:
- \* RECRUITMENT BONUSES, LIBRARY, PRE K, TUTORING, CLASS SIZE REDUCTION

\$ 1,621,276

\$ 1,105,208  
\$ 1,105,208

[WWW.RECOVERY.GOV](http://WWW.RECOVERY.GOV)

WARREN COUNTY SCHOOL DISTRICT

WCSD June 29, 2009

2009-2010 PRELIMINARY BUDGET		UNRESTRICTED BEF STIMULUS	2009-2010 BUDGET	STIMULUS RESTRICTED USE	TOTAL BUDGET INCLUDING RESTRICTED
REVENUE BUDGET	\$ 66,506,229	\$ 1,105,208	\$ 67,611,437	3,321,709	70,933,146
EXPENDITURE BUDGET	\$ 68,792,990		\$ 68,792,990	3,321,709	72,114,699
USE OF FUND BALANCE	\$ (2,286,761)		\$ (1,181,553)	\$ -	\$ (1,181,553)
Estimated Ending Fund Balance FYE 6/30/2009	\$ 7,750,000		\$ 7,750,000		\$ 7,750,000
Estimated Ending Fund Balance FYE 6/30/2010	<u>\$ 5,463,239</u>		<u>\$ 6,568,447</u>		<u>\$ 6,568,447</u>
Designated Fund Balance	1,000,000		1,000,000		1,000,000
Estimated Ending Undesignated Fund Balance	\$4,463,239		\$5,568,447		\$5,568,447

WARREN COUNTY SCHOOL DISTRICT

WARREN COUNTY SCHOOL DISTRICT			REVENUE SUMMARY														
REVENUE TREND ANALYSIS			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	ACTUAL	APPROVED	ACTUAL	APPROVED	PROPOSED			
			FYE 2000-2001	FYE 2001-2002	FYE 2002-2003	FYE 2003-04	FYE 2004-2005	FYE 2005-2006	BUDGET 2006-2007	FYE 2006-2007	BUDGET 2007-2008	FYE 2007-2008	BUDGET 2008-2009	REVENUE BUDGET 2009-2010			
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	443,703,781	455,968,743	453,667,872	458,198,491	453,297,194	PER ASSESSORS OFFICE		
(CHANGE IN ASSESSED VALUE)			0.27%	0.00%	1.16%	-0.07%	-0.24%	1.38%	0.40%	0.40%	2.76%		0.50%				
6020 Local Mills			40.5	40.5	40.5	42.5	43.5	46.0	46.0	46.0	46.0	46.0	47.0	47.0			
GROSS RE TAX LEVY...			\$17,504,916	\$17,504,933	\$17,708,625	\$18,570,468	\$18,962,056	\$20,329,529	\$20,410,374	\$20,410,374	\$20,974,562	\$20,868,722.11	\$21,535,329	\$21,304,968			
Gaming Exclusion Homestead/Farmstead													\$2,734,194	\$2,734,703	PDE		
NET RE TAX LEVY													\$18,801,135	\$18,570,265			
% Collected			90.74%	93.00%	93.00%	91.40%	89.60%	88.44%	92.33%	92.33%	92.00%		91%	89.00%			
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	\$18,516,617	\$19,296,597	\$18,731,918	\$17,078,309	\$16,527,536			
			90.74%	93.00%	91.05%	91.40%	89.60%	88.44%	92.33%	90.72%	92.00%	89.76%	91%	89.00%			
TOTAL CURRENT & GAMING			\$15,883,086	\$16,280,005	\$16,124,381	\$16,973,029	\$16,989,613	\$17,978,846	\$18,844,898	\$18,516,617	\$19,296,597	\$18,731,918	\$19,812,503	\$19,262,239			
VALUE PER COLLECTED MILL.....			\$392.175	\$401.975	\$398.132	\$399.365	\$390.566	\$390.844	\$409.672	\$402.535	\$419.491	\$407.216	\$421.543	\$409.835			
6113 Public Utility Realty			\$70,903	\$40,862	\$33,983	\$38,805	\$28,467	\$35,734	\$35,000	\$35,718	\$35,000	\$34,466	\$50,000	\$37,500			
6114 Pay in Lieu of Taxes & Forestry			\$500,569	\$722,923	\$489,881	\$852,401	\$862,308	\$871,934	\$842,000	\$910,197	\$891,973	\$916,412	\$456,973	\$693,900			
6120 Per Capita Tax/679			\$114,012	\$113,270	\$111,176	\$108,873	\$106,853	\$106,531	\$105,000	\$105,335	\$125,451	\$104,077	\$125,451	\$-			
6141 Per Capita Tax/511			\$114,012	\$113,270	\$111,176	\$108,873	\$106,861	\$106,426	\$105,000	\$105,139	\$125,451	\$104,187	\$125,451	\$-			
6143 Occup Privilege/511			\$111,017	\$108,494	\$99,413	\$105,504	\$96,818	\$93,331	\$95,000	\$104,818	\$94,730	\$66,633	\$94,730	\$70,000			
Total Act 511 Flat Tax			\$225,029	\$221,764	\$210,589	\$214,377	\$203,678	\$199,757	\$200,000	\$209,957	\$220,181	\$170,819	\$220,181	\$70,000			
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	\$2,841,456	\$2,876,870	\$2,973,424	\$2,920,023	\$3,000,000			
			4.08%	-4.50%	1.71%	-4.32%	10.79%	6.93%	-7.21%		9.39%		1.50%				
6153 Real Est Transfer/511			\$215,349	\$212,531	\$287,642	\$289,647	\$301,308	\$340,662	\$250,000	\$282,174	\$325,000	\$283,972	\$357,500	\$290,000			
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	\$3,123,630	\$3,201,870	\$3,257,396	\$3,277,523	\$3,290,000			
6400 Delinquent Taxes			\$1,262,151	\$1,616,574	\$1,761,016	\$1,473,796	\$1,600,536	\$1,835,347	\$1,700,000	\$1,912,386	\$1,800,000	\$1,705,335	\$1,827,000	\$1,875,000			
TOTAL TAXES			\$20,845,484	\$21,666,408	\$21,519,106	\$22,343,266	\$22,743,329	\$24,203,166	\$24,606,898	\$24,813,839	\$25,571,072	\$24,920,423	\$25,769,631	\$25,228,639			
% Increase			3.17%	3.94%	-0.68%	3.83%	1.79%	6.42%	1.67%		3.92%		0.78%	0.78%			
6500 Earnings/Temp Dep			\$497,649	\$182,346	\$115,962	\$54,750	\$155,765	\$295,218	\$200,000	\$568,159	\$250,000	\$524,778	\$350,000	\$350,000			
6900 Tuition & Other			\$62,081	\$44,546	\$48,547	\$44,504	\$81,958	\$29,683	\$50,000	\$38,717	\$50,000	\$58,981	\$52,000	\$55,000			
6920 Contributions/Student Fees/ misc			\$131,214		\$80,043	\$16,012	\$-	\$46,996	\$25,000	\$20,296	\$25,000	\$25,977	\$25,000	\$25,000			
6900 Misc. Revenue/			\$24,826	\$78,545	\$95,697	\$17,833	\$-	\$-	\$-	\$-	\$-	\$-	\$25,000	\$25,000			
Total Other			\$715,770	\$305,437	\$340,249	\$133,099	\$237,722	\$371,897	\$275,000	\$627,172	\$325,000	\$609,736	\$452,000	\$455,000			
TOTAL LOCAL REVENUE			\$21,561,254	\$21,971,845	\$21,859,355	\$22,476,365	\$22,981,051	\$24,575,063	\$24,881,898	\$25,441,011	\$25,896,072	\$25,530,159	\$26,221,631	\$25,683,639			
Percent Change			3.83%	1.90%	-0.51%	2.82%	2.25%	6.94%	1.25%		4.08%		5.38%				

PER ASSESSORS OFFICE

PDE

WARREN COUNTY SCHOOL DISTRICT

WARREN COUNTY SCHOOL DISTRICT			REVENUE SUMMARY														
REVENUE TREND ANALYSIS		ACTUAL FYE 2000-2001	ACTUAL FYE 2001-2002	ACTUAL FYE 2002-2003	ACTUAL FYE 2003-04	ACTUAL FYE 2004-2005	ACTUAL FYE 2005-2006	APPROVED BUDGET 2006-2007	ACTUAL FYE 2006-2007	APPROVED BUDGET 2007-2008	ACTUAL FYE 2007-2008	APPROVED REVENUE BUDGET 2008-2009	PROPOSED REVENUE BUDGET 2009-2010				
STATE:														PROPOSED BEF			
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	\$ 22,594,131	\$ 23,119,071	\$ 23,116,056	\$ 23,666,594	\$ 24,914,746	--> + ARRA UP TO 4.1%			
Percent Increase		2.36%	2.84%	2.65%	3.27%	3.07%	2.43%	4.35%		2.73%		5.16%	5.27%	\$ 1,105,208			
7140 Subsidies for Charter Schools	\$	-	\$ 4,083	\$ 24,798	\$ 24,798	\$ 96,469	\$ 151,352	\$ 730,734	\$ 774,314	\$ 943,966	\$ 911,081	\$ 1,050,000	\$ 893,583				
7150 School Performance	\$	66,516	\$ 53,171	\$ 251,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
7160 Tuition-Orph/Private	\$	7,362	\$ 17,914	\$ 23,807	\$ 18,416	\$ 14,009	\$ 13,880	\$ -	\$ 18,058	\$ -	\$ 35,986	\$ -	\$ -				
7210 Homebound Instruction	\$	1,450	\$ 1,081	\$ 1,827	\$ 1,874	\$ 1,533	\$ 1,757	\$ 1,500	\$ 1,999	\$ 1,500	\$ 1,772	\$ 1,500	\$ 1,500				
7220 Vocational Education	\$	226,973	\$ 236,604	\$ 267,904	\$ 176,186	\$ 230,635	\$ 242,832	\$ 297,237	\$ 233,334	\$ 297,237	\$ 250,585	\$ 300,209	\$ 246,860	PROPOSED VOC			
7230 Alternative Education	\$	-	\$ -	\$ -	\$ 3,560	\$ 27,329	\$ -	\$ 25,000	\$ 19,373	\$ 25,000	\$ -	\$ 25,000	\$ 25,000				
7260 Job Trng Partnership	\$	7,360	\$ 3,460	\$ 3,900	\$ -	\$ 4,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
7271 Special Education	\$	3,026,275	\$ 3,229,534	\$ 3,270,696	\$ 3,475,871	\$ 3,619,461	\$ 3,800,202	\$ 3,675,783	\$ 3,825,249	\$ 3,787,705	\$ 3,979,700	\$ 3,902,647	\$ 3,851,029	PROPOSED SEF			
7290 Education Assistance	\$	-	\$ -	\$ -	\$ -	\$ 398,326	\$ 432,338	\$ 431,139	\$ 323,392	\$ 431,189	\$ 538,986	\$ 431,189	\$ 425,584	PROPOSED BEF			
7310 Pupil Transportation	\$	2,597,305	\$ 2,660,973	\$ 2,858,448	\$ 2,853,873	\$ 3,063,288	\$ 3,148,628	\$ 3,450,000	\$ 3,078,968	\$ 3,750,000	\$ 3,012,002	\$ 3,449,250	\$ 3,200,000				
7320 Rentals & Sinking Fnd	\$	65,267	\$ 59,054	\$ 48,362	\$ 1,017,512	\$ 1,091,733	\$ 879,003	\$ 746,250	\$ 752,722	\$ 750,899	\$ 751,753	\$ 752,116	\$ 752,116				
7330 Medical & Dental Svcs	\$	135,126	\$ 129,346	\$ 126,586	\$ 13,559	\$ 122,270	\$ 115,431	\$ 118,000	\$ 108,566	\$ 118,000	\$ 107,021	\$ 125,000	\$ 108,000				
7340Supplemntal Reimb/Basic Sub	\$	-	\$ -	\$ -	\$ 23,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
7350 Sewage Treatment	\$	5,675	\$ 5,675	\$ 5,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
7400 Voc Training	\$	10,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
7500 DARE/ALT ED	\$	103,229	\$ 37,827	\$ 36,292	\$ 154,316	\$ 38,358	\$ 15,301	\$ 24,975	\$ 13,807	\$ 24,975	\$ 11,204	\$ 24,975	\$ 12,000				
7505 Extra Grants	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 413,329	\$ -	\$ 283,103	\$ 260,000	\$ 347,859	\$ 260,000	\$ 300,000				
7501 Block Grant	\$	-	\$ -	\$ -	\$ -	\$ 873,023	\$ 873,023	\$ 1,067,600	\$ 1,067,659	\$ 1,162,223	\$ 1,371,004	\$ 1,371,004	\$ 1,353,181	PROPOSED BEF			
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	\$ 1,152,327	\$ 1,147,500	\$ 1,288,559	\$ 1,209,722	\$ 1,333,658				
7820 Retirement/State Share	\$	276,246	\$ 163,150	\$ 184,978	\$ 654,165	\$ 672,359	\$ 762,035	\$ 979,000	\$ 892,384	\$ 1,069,500	\$ 1,245,225	\$ 1,127,492	\$ 1,288,807				
7900 Tech Grants/LINK TO LEARN	\$	135,852	\$ 179,698	\$ 14,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
TOTAL STATE REVENUE	\$	26,475,656	\$ 27,166,854	\$ 28,091,100	\$ 29,964,497	\$ 32,618,681	\$ 33,552,227	\$ 35,210,119	\$ 35,139,387	\$ 36,888,765	\$ 36,968,793	\$ 37,696,698	\$ 38,706,065				
Percent Change		1.97%	2.61%	3.40%	6.67%	8.86%	2.86%	4.94%		4.77%		7.06%	2.68%				

PROPOSED BEF  
+ ARRA UP TO 4.1%  
\$ 1,105,208

PROPOSED VOC

PROPOSED SEF

PROPOSED BEF

PROPOSED BEF

## WARREN COUNTY SCHOOL DISTRICT

WARREN COUNTY SCHOOL DISTRICT												
REVENUE SUMMARY												
REVENUE TREND ANALYSIS												
	ACTUAL FYE 2000-2001	ACTUAL FYE 2001-2002	ACTUAL FYE 2002-2003	ACTUAL FYE 2003-04	ACTUAL FYE 2004-2005	ACTUAL FYE 2005-2006	APPROVED BUDGET 2006-2007	ACTUAL FYE 2006-2007	APPROVED BUDGET 2007-2008	ACTUAL FYE 2007-2008	APPROVED REVENUE BUDGET 2008-2009	PROPOSED REVENUE BUDGET 2009-2010
FEDERAL:												
Stimulus BEF restricted												\$ 516,068
8708 State Fiscal Stabilization Fund												\$ 879,200
8703 Title I												\$ 761,402
8701 IDEA Special Education Funding												\$ 1,165,039
8705 Title II, Part D												\$ -
8100 Unrestricted Grants(Impact Aid)	\$ 61,259	\$ 49,088	\$ 81,195	\$ 50,000	\$ 13,897	\$ -	\$ 80,000	\$ 95,526	\$ 80,000	\$ 141,897	\$ 90,000	\$ 125,000
8512 Restricted, IDEA, Part B	\$ 412,621	\$ 590,984	\$ 829,932	\$ 1,197,283	\$ 1,259,801	\$ 1,222,933	\$ 1,100,000	\$ 1,097,870	\$ 1,075,000	\$ 1,056,776	\$ 1,056,913	\$ 1,056,913
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	\$ 1,038,740	\$ 1,140,239	\$ 1,129,066	\$ 1,456,537	\$ 1,456,537
8515 T IID / Ed Tech	\$ -	\$ -	\$ 6,307	\$ 26,284	\$ 155,029	\$ 555,960	\$ 100,000	\$ 12,883	\$ 26,284	\$ 11,961	\$ 26,284	\$ 26,284
8515 T IIA Improv Tchrr Qual	\$ -	\$ -	\$ 326,336	\$ 333,806	\$ 319,154	\$ -	\$ 300,000	\$ 313,331	\$ 362,641	\$ 302,539	\$ 362,641	\$ 310,000
8517 Drug Free Schools	\$ 30,874	\$ 29,176	\$ 34,875	\$ 29,190	\$ 37,911	\$ 34,919	\$ 34,919	\$ 25,739	\$ 34,919	\$ 25,652	\$ 34,919	\$ 25,000
8518 T V Innovative Ed/ Drug Free	\$ 650	\$ 28,838	\$ 17,933	\$ 43,166	\$ 53,958	\$ 23,378	\$ 25,504	\$ 10,704	\$ 24,762	\$ 12,007	\$ 24,762	\$ 12,000
8519 Other ESEA & IDEA Programs	\$ -	\$ 206,213	\$ 20,037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8520 Vocational/EDGAR Grant	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 86,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8521 Vocational Carl Perkins	\$ 123,580	\$ 85,668	\$ 70,513	\$ 113,129	\$ 94,697	\$ 52,666	\$ -	\$ 136,655	\$ -	\$ 80,389	\$ -	\$ -
8560 Art Smart	\$ 280,411	\$ 512,672	\$ 309,258	\$ 297,389	\$ 428,072	\$ 227,852	\$ -	\$ 219,420	\$ -	\$ 3,094	\$ -	\$ -
8570 EESA, Title II	\$ 29,744	\$ 51,759	\$ 57,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8620 Adult Basic Education	\$ 26,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8680 Goals 2000, Title III	\$ 7,271	\$ 32,845	\$ 47,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8690 Other Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 31,390	\$ 3,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8690 Misc Fed Revenue	\$ -	\$ -	\$ -	\$ -	\$ 556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8810 Med Asst. Reimb(ACCESS)	\$ -	\$ -	\$ 150,000	\$ 257,740	\$ 200,000	\$ 200,000	\$ 210,000	\$ 211,765	\$ 210,000	\$ 200,837	\$ 265,000	\$ 210,000
TOTAL FEDERAL REVENUE	\$ 1,762,320	\$ 2,446,240	\$ 3,038,236	\$ 3,427,961	\$ 3,671,293	\$ 3,568,738	\$ 2,885,859	\$ 3,162,633	\$ 2,953,845	\$ 2,964,218	\$ 3,317,056	\$ 6,543,443
OTHER:												
9200 Proceeds/Ext Term Fin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9400 Sale of Real Prop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,195	\$ 177,000	\$ 198,470	\$ 100,000	\$ -	\$ 100,000	\$ -
9500 Refunds Prior Yr Exp	\$ -	\$ -	\$ -	\$ 844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER REVENUE	\$ -	\$ -	\$ -	\$ 844	\$ -	\$ 495,195	\$ 177,000	\$ 198,470	\$ 100,000	\$ -	\$ 100,000	\$ -
TOTAL ALL REVENUE	\$ 49,799,230	\$ 51,584,939	\$ 52,988,692	\$ 55,869,667	\$ 59,271,025	\$ 62,191,223	\$ 63,154,876	\$ 63,941,501	\$ 65,838,682	\$ 65,463,171	\$ 67,335,385	\$ 70,933,146
Percent Change	3.02%	3.59%	2.72%	5.44%	6.09%	4.93%	1.55%		4.25%		6.62%	5.34%
												\$ 66,506,229
												-1.23%
												\$ 4,426,917
												Updated 5.22.2009

WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2005-2006 Final Budget	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 PRELIM BUDGET
1100 Regular Instruction	Salaries/Wages	100	Hetrick / Green	15,199,800.00	15,688,379.00	16,094,728.66	16,557,735.79	15,991,540.61	17,374,540.79	15,959,823.42	14,015,444.15	16,691,487.14
	Benefits & Burden	200	Hetrick / Green	5,437,565.00	6,845,516.00	6,942,503.96	7,024,734.16	6,693,012.00	7,770,353.76	7,391,107.17	6,521,266.66	7,140,818.00
	Professional Svc.	300	Hetrick / Green	53,500.00	78,969.00	102,845.00	102,845.00	143,943.09	94,027.00	498,345.00	759,301.21	936,845.00
	Property Maint. Svc.	400	Hetrick / Green	124,320.00	124,521.00	35,950.00	35,611.00	97,389.12	36,400.00	123,800.00	114,547.96	39,915.00
	Transportation/Training/Comm.	500	Hetrick / Green	2,111,200.00	3,101,500.00	3,788,500.00	3,788,500.00	3,310,025.99	3,663,500.00	3,661,500.00	2,817,500.84	3,334,500.00
	Supplies	600	Hetrick / Green	801,483.00	1,260,363.00	1,144,561.00	1,243,950.79	1,315,688.52	1,502,620.12	1,336,199.84	930,998.78	1,395,116.12
	Equipment	700	Hetrick / Green	243,099.00	231,399.00	283,204.00	325,404.00	104,848.26	196,650.00	331,409.00	179,413.06	193,546.00
	Dues/Judgements/Misc.	800	Hetrick / Green	8,000.00	7,750.00	3,500.00	7,500.00	6,318.11	3,500.00	3,500.00	2,662.20	3,500.00
				23,978,967.00	27,338,397.00	28,395,792.62	29,086,280.74	27,662,765.70	30,641,591.67	29,305,684.43	25,341,134.86	29,735,727.26
1190 Federal Programs	Salaries/Wages	100	Green				730,205.00	581,012.57		738,389.11	744,495.34	738,389.11
	Benefits	200	Green				372,728.00	254,419.57		332,937.87	290,165.19	332,937.87
	Professional Svc.	300	Green				18,682.00	3,369.51		0.00	4,048.25	0.00
	Property Maint. Svc.	400	Green				0.00	0.00		0.00	0.00	0.00
	Transportation/Training/Comm.	500	Green				2,000.00	0.00		2,000.00	0.00	2,000.00
	Supplies	600	Green				138,683.00	59,125.29		275,228.02	215,681.70	275,228.02
	Equipment	700	Green				0.00	0.00		0.00	0.00	0.00
	Dues/Judgements/Misc.	800	Green				0.00	0.00		0.00	0.00	0.00
				0.00	0.00	0.00	1,262,298.00	897,926.94	0.00	1,348,555.00	1,254,390.48	1,348,555.00
1200 Special Education	Salaries/Wages	100	Martin	70,000.00	4,235,949.00	3,921,834.52	3,921,834.85	3,850,454.56	4,079,948.90	4,181,385.86	3,768,475.71	4,462,777.05
	Benefits	200	Martin	23,000.00	1,465,230.00	1,452,255.32	1,452,255.30	1,641,954.01	1,525,817.82	1,525,817.82	1,641,161.98	1,587,789.90
	Professional Svc.	300	Martin	0.00	184,000.00	184,000.00	184,000.00	162,794.82	184,000.00	213,000.00	251,386.85	179,000.00
	Transportation/Training/Comm.	500	Martin	0.00	861,000.00	861,000.00	861,000.00	819,630.42	861,000.00	863,500.00	815,128.92	850,000.00
	Supplies	600	Martin	0.00	56,000.00	56,000.00	56,000.00	40,234.62	56,000.00	53,500.00	42,273.49	56,000.00
	Equipment	700	Martin	0.00	20,000.00	20,000.00	20,000.00	18,968.29	15,000.00	15,000.00	12,805.81	15,000.00
				93,000.00	6,822,179.00	6,495,089.84	6,495,090.15	6,534,036.72	6,721,766.71	6,852,203.68	6,531,232.76	7,150,566.95
1211 Life Skills	Salaries/Wages	100	Martin	545,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits	200	Martin	125,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Martin	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				680,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1221 / Deaf	Professional Svc.	300	Martin	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224 / Visual	Professional Svc.	300	Martin	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1225 Speech	Salaries/Wages	100	Martin	270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits	200	Martin	13,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Svc.	300	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				283,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1231 Emotional	Salaries/Wages	100	Martin	189,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits	200	Martin	80,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Svc.	300	Martin	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Martin	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				297,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1241 Learning Support	Salaries/Wages	100	Martin	2,578,000.00	0.00	0.00	0.00	115,436.02	27,248.73	53,530.86	92,766.41	0.00
	Benefits	200	Martin	1,160,300.00	0.00	0.00	0.00	39,649.19	9,899.46	9,899.46	38,527.72	0.00
	Supplies	600	Martin	71,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				3,809,300.00	0.00	0.00	0.00	155,085.21	37,148.19	63,430.32	131,294.13	0.00
1243 Gifted	Salaries/Wages	100	Martin	300,000.00	305,150.00	304,961.00	304,961.00	236,170.06	330,507.81	330,507.81	182,321.81	343,096.31
	Benefits	200	Martin	126,100.00	104,280.00	109,267.53	109,267.53	83,062.06	98,201.74	98,201.73	66,654.95	96,962.66
	Professional Svc.	300	Martin	500.00	500.00	500.00	500.00	0.00	1,000.00	1,000.00	1,393.97	1,000.00
	Property Maint. Svc.	400	Martin	12,000.00	15,000.00	15,000.00	15,000.00	13,810.92	15,000.00	15,000.00	1,128.98	15,000.00
	Transportation/Training/Comm.	500	Martin	7,000.00	7,000.00	7,000.00	7,930.00	4,968.45	10,500.00	10,500.00	8,268.80	10,500.00
	Supplies	600	Martin	15,500.00	15,500.00	15,500.00	15,070.00	12,117.04	16,500.00	16,500.00	14,363.41	16,500.00
	Equipment	700	Martin	2,500.00	2,500.00	2,500.00	2,500.00	2,399.60	2,500.00	2,500.00	2,084.88	2,500.00
				463,600.00	449,930.00	454,728.53	454,728.53	352,528.13	474,209.54	474,209.54	276,216.80	485,558.97
1260 Physical	Professional Svc.	300	Martin	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2005-2006 Final Budget	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 PRELIM BUDGET
1270 Multi	Professional Svc.	300	Martin	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1290	Salaries/Wages	100	Martin	1,442,248.00	670,000.00	903,293.22	1,042,693.89	918,062.91	882,094.32	882,094.32	842,545.05	581,956.81
IDEA, ACCESS, SPEC ED	Benefits	200	Martin	237,704.00	286,300.00	323,893.39	63,762.67	373,874.22	317,960.41	317,960.41	364,210.60	207,720.20
	Professional Svc.	300	Martin	56,000.00	50,000.00	280,000.00	262,708.00	90,817.20	262,708.00	262,708.00	111,713.73	262,708.00
	Transportation/Training/Comm.	500	Martin	662,000.00	143,700.00	130,138.00	143,471.00	140,380.19	220,111.17	220,111.17	48,268.56	220,111.17
	Supplies	600	Martin	175,000.00	50,000.00	10,600.00	10,000.00	54,438.96	15,000.00	15,000.00	18,676.55	15,000.00
	Equipment	700	Martin	205,000.00	10,000.00	19,200.00	38,834.00	66,974.38	38,834.00	38,834.00	15,023.17	38,834.00
				2,777,952.00	1,210,000.00	1,667,124.60	1,561,469.56	1,644,547.86	1,736,707.90	1,736,707.90	1,400,437.66	1,326,330.18
1320	Salaries/Wages	100	Hetrick	59,000.00	60,200.00	61,405.00	61,405.00	61,404.98	63,554.00	63,554.00	61,404.98	66,096.00
Vocational	Benefits	200	Hetrick	20,950.00	19,480.00	22,738.27	22,738.28	38,200.62	23,851.82	23,851.82	19,547.79	23,594.52
	Professional Svc.	300	Hetrick				0.00	0.00		0.00	19,274.11	0.00
Marketing	Supplies	600	Hetrick	4,000.00	4,000.00	3,000.00	3,000.00	747.49	1,500.00	1,500.00	75.49	1,000.00
	Equipment	700	Hetrick	5,000.00	5,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	2,786.09	3,000.00
				88,950.00	88,680.00	90,143.27	90,143.28	100,353.09	91,905.82	91,905.82	103,088.46	93,690.52
1360	Salaries/Wages	100	Hetrick	200,000.00	231,307.00	274,569.00	274,569.00	220,795.10	284,179.90	284,179.90	223,421.68	293,901.90
Vocational	Benefits	200	Hetrick	86,400.00	83,380.00	84,624.01	84,624.03	67,961.13	104,048.36	104,048.35	79,038.20	102,184.22
	Professional Svc.	300	Hetrick				0.00	0.00		0.00	768.74	0.00
Business Education	Property Maint. Svc.	400	Hetrick	400.00	400.00	400.00	400.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Hetrick	4,330.00	5,330.00	3,330.00	4,330.00	3,877.42	3,060.00	3,060.00	2,782.14	3,000.00
	Equipment	700	Hetrick	2,000.00	1,000.00	2,000.00	1,000.00	19.95	0.00	0.00	0.00	0.00
				293,130.00	321,417.00	364,923.01	364,923.03	292,653.60	391,288.26	391,288.25	306,010.76	399,086.12
1370	Supplies	600	Hetrick	6,000.00	6,000.00	5,000.00	5,000.00	5,419.97	5,500.00	5,500.00	6,702.07	7,500.00
Electronics	Equipment	700	Hetrick	5,000.00	5,000.00	5,000.00	5,000.00	4,788.75	5,500.00	5,500.00	5,704.07	2,500.00
				11,000.00	11,000.00	10,000.00	10,000.00	10,208.72	11,000.00	11,000.00	12,406.14	10,000.00
1380	Salaries/Wages	100	Hetrick	385,000.00	418,400.00	442,745.00	442,745.00	443,329.84	458,243.00	458,243.00	457,264.38	476,572.00
Vocational	Benefits	200	Hetrick	157,700.00	174,500.00	178,163.18	178,163.19	154,759.35	186,889.64	186,889.65	170,105.71	184,873.71
	Professional Svc.	300	Hetrick				0.00	0.00		0.00	1,626.19	0.00
Trade & Industry	Property Maint. Svc.	400	Hetrick	15,000.00	15,000.00	15,000.00	15,000.00	9,933.31	15,000.00	13,000.00	12,920.64	15,000.00
	Supplies	600	Hetrick	66,000.00	66,000.00	60,500.00	68,888.00	55,559.40	65,000.00	66,000.00	78,838.25	72,900.00
	Equipment	700	Hetrick	44,000.00	44,000.00	61,500.00	53,112.00	36,976.22	58,199.00	59,199.00	51,565.62	51,029.00
				667,700.00	717,900.00	757,908.18	757,908.19	700,558.12	783,331.64	783,331.65	772,320.79	800,374.71
1390	Salaries/Wages	100	Hetrick	85,440.00	52,500.00	56,730.57	56,730.57	131,845.96	58,716.58	58,716.58	85,800.16	60,771.58
Vocational Instructional	Benefits	200	Hetrick	61,300.00	30,060.00	21,007.33	21,007.33	42,526.44	22,036.33	22,036.34	36,487.53	21,693.84
	Professional Svc.	300	Hetrick	30,000.00	25,000.00	15,000.00	12,000.00	20,275.52	15,000.00	23,588.03	16,157.70	12,000.00
	Property Maint. Svc.	400	Hetrick	14,600.00	14,600.00	6,600.00	6,600.00	1,196.80	2,000.00	2,000.00	0.00	3,000.00
	Transportation/Training/Comm.	500	Hetrick	3,500.00	2,500.00	2,500.00	2,500.00	12,319.52	2,500.00	2,500.00	15,913.02	2,000.00
	Supplies	600	Hetrick	2,000.00	0.00	13,000.00	13,000.00	13,263.66	13,000.00	13,000.00	12,888.45	13,000.00
	Equipment	700	Hetrick	0.00	0.00	0.00	0.00	6,952.64	0.00	0.00	28,226.12	0.00
	Dues/Judgements/Misc.	800	Hetrick	6,500.00	6,500.00	6,500.00	11,500.00	11,886.36	6,500.00	6,500.00	3,686.09	6,500.00
				203,340.00	131,160.00	121,337.90	123,337.90	240,266.90	119,752.91	128,340.95	199,159.07	118,965.42
1410 Drivers Ed	Property Maint. Svc.	400	Hetrick	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1420	Salaries/Wages	100	Hetrick	10,000.00	10,000.00	26,000.00	26,000.00	8,637.35	24,000.00	24,000.00	(35,249.34)	9,000.00
Summer School	Benefits	200	Hetrick	150.00	1,450.00	3,842.80	3,842.80	445.50	3,547.20	3,547.20	(4,254.30)	2,983.00
	Supplies	600	Hetrick	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	631.03	1,500.00
				10,150.00	11,450.00	31,342.80	31,342.80	9,082.85	29,047.20	29,047.20	(38,872.61)	13,483.00
1430	Salaries/Wages	100	Green	20,000.00	21,000.00	21,000.00	21,000.00	18,071.13	20,000.00	20,000.00	13,180.81	20,000.00
Homebound	Benefits	200	Green	3,625.00	3,250.00	3,250.00	3,250.00	2,607.47	3,306.00	3,306.00	1,398.82	2,836.00
	Professional Svc.	300	Green				0.00	0.00		1,000.00	10,908.53	0.00
				23,625.00	24,250.00	24,250.00	24,250.00	20,678.60	23,306.00	24,306.00	25,488.16	22,836.00
1441 Incarcerated	Transportation/Training/Comm.	500	Hetrick	5,000.00	0.00	0.00	0.00	23,800.00	0.00	0.00	0.00	0.00
				5,000.00	0.00	0.00	0.00	23,800.00	0.00	0.00	0.00	0.00
1490	Salaries/Wages	100	Green	1,003,392.00	838,605.00	1,040,634.16	244,971.87	273,850.83	175,469.87	174,728.31	191,462.31	182,418.87
Other Instruction Tutoring/Coaches	Benefits	200	Green	319,425.00	329,175.00	342,880.66	83,771.85	133,478.47	58,470.40	50,478.23	61,961.30	55,156.06
	Professional Svc.	300	Green	252,124.00	0.00	0.00	17,720.00	2,727.33	0.00	2,200.00	14,074.82	0.00

WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2005-2006 Final Budget	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 PRELIM BUDGET
	Transportation/Training/Comm.	500	Green	8,900.00	7,900.00	300.00	300.00	12,269.57	300.00	300.00	8,577.30	300.00
	Supplies	600	Green	58,984.00	8,908.00	271,606.00	31,200.00	53,061.78	0.00	0.00	44,511.21	4,000.00
	Equipment	700	Green	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	74,732.25	0.00
				1,643,825.00	1,185,588.00	1,655,420.82	377,963.72	475,387.98	234,240.27	227,706.54	395,319.19	241,874.93
1610 STW	Supplies	600	Hetrick / Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2110 Pupil Services	Transportation/Training/Comm.	500	Hetrick / Green	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Hetrick / Green	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment	700	Hetrick / Green	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120 Guidance	Salaries/Wages	100	Hetrick / Green	693,000.00	759,438.00	835,159.00	835,159.00	824,642.59	889,809.85	889,809.85	688,898.89	895,952.85
	Benefits	200	Hetrick / Green	280,400.00	304,940.00	289,921.67	289,921.72	315,604.97	304,376.32	304,376.30	283,761.31	300,455.64
	Transportation/Training/Comm.	500	Hetrick / Green	2,400.00	2,400.00	2,400.00	2,400.00	2,630.47	2,400.00	2,400.00	383.13	2,400.00
	Supplies	600	Hetrick / Green	16,000.00	17,200.00	16,950.00	16,950.00	7,407.10	30,950.00	30,050.00	15,237.12	30,950.00
	Equipment	700	Hetrick / Green	6,500.00	7,500.00	7,100.00	5,700.00	1,011.08	7,100.00	8,000.00	2,189.70	7,100.00
				998,300.00	1,091,478.00	1,151,530.67	1,150,130.72	1,151,296.21	1,234,636.17	1,234,636.15	990,470.15	1,236,858.49
2140 Scoring	Professional Svc.	300	Hetrick	30,000.00	30,000.00	15,000.00	15,000.00	510.00	15,000.00	15,000.00	5,877.32	7,500.00
				30,000.00	30,000.00	15,000.00	15,000.00	510.00	15,000.00	15,000.00	5,877.32	7,500.00
2160 Attendance Services	Salaries/Wages	100	Hetrick / Green	23,400.00	21,056.00	22,615.74	22,615.74	24,357.84	23,407.74	23,407.74	22,606.54	24,226.74
	Benefits	200	Hetrick / Green	13,200.00	14,380.00	8,374.61	8,374.60	15,814.81	8,784.92	8,784.94	14,933.33	8,648.30
	Professional Svc.	300	Hetrick / Green	41,000.00	34,919.00	44,000.00	44,000.00	34,489.75	44,000.00	44,000.00	23,026.00	28,000.00
	Transportation/Training/Comm.	500	Hetrick / Green	8,200.00	8,200.00	5,000.00	5,000.00	1,974.30	5,000.00	5,000.00	1,327.64	5,000.00
	Supplies	600	Hetrick / Green	3,000.00	3,000.00	2,200.00	2,200.00	0.00	2,200.00	2,200.00	0.00	1,200.00
				88,800.00	81,555.00	82,190.35	82,190.34	76,636.70	83,392.66	83,392.68	61,893.51	67,075.04
2190 Administrative Supplemental	Salaries/Wages	100	Hetrick	15,000.00	6,000.00	0.00	0.00	10,006.12	0.00	0.00	5,138.56	0.00
	Benefits	200	Hetrick	1,800.00	900.00	0.00	0.00	678.43	0.00	0.00	393.12	0.00
	Professional Svc.	300	Hetrick	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Hetrick	16,000.00	16,000.00	16,000.00	16,000.00	6,487.74	16,000.00	16,000.00	691.15	8,000.00
				33,800.00	23,900.00	16,000.00	16,000.00	17,172.29	16,000.00	16,000.00	6,222.83	8,000.00
2220 Technology Services	Salaries/Wages	100	Stewart	366,200.00	369,612.00	386,153.00	385,271.90	375,358.57	400,888.51	400,888.51	330,866.11	420,856.35
	Benefits	200	Stewart	92,825.00	140,140.00	138,358.62	139,239.72	143,047.59	145,642.80	145,642.79	121,871.23	145,184.28
	Professional Svc.	300	Stewart	30,000.00	25,000.00	25,000.00	25,000.00	8,129.36	20,000.00	20,000.00	6,600.00	15,000.00
	Property Maint. Svc.	400	Stewart	199,300.00	208,850.00	300,000.00	300,000.00	197,715.01	310,000.00	310,000.00	233,053.86	310,000.00
	Transportation/Training/Comm.	500	Stewart	185,520.00	275,200.00	312,000.00	312,000.00	254,187.28	312,000.00	312,000.00	270,851.61	300,000.00
	Supplies	600	Stewart	74,000.00	65,000.00	121,000.00	121,000.00	54,553.88	65,000.00	65,000.00	81,746.89	65,000.00
	Equipment	700	Stewart	8,000.00	1,000.00	1,000.00	251,000.00	250,953.87	1,000.00	1,000.00	7,970.40	1,000.00
	Dues/Judgements/Misc.	800	Stewart	2,000.00	2,000.00	2,000.00	2,000.00	338.00	1,500.00	1,500.00	501.74	1,500.00
				957,845.00	1,086,802.00	1,285,511.62	1,535,511.62	1,284,283.56	1,256,031.31	1,256,031.30	1,053,461.84	1,258,540.63
2240 Tech Teaching Title IID	Salaries/Wages	100	Green	0.00	26,474.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits	200	Green	0.00	8,402.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Svc.	300	Green	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	39,876.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2250 Library Services	Salaries/Wages	100	Hetrick / Green	530,065.00	521,403.00	522,297.00	522,297.00	459,552.03	532,088.02	532,088.02	422,696.32	552,343.02
	Benefits	200	Hetrick / Green	188,875.00	197,520.00	186,985.50	186,985.55	163,118.16	193,208.68	193,208.67	148,202.78	190,008.85
	Professional Svc.	300	Hetrick / Green				0.00	0.00		3,800.00	4,486.94	0.00
	Transportation/Training/Comm.	500	Hetrick / Green		88,540.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Hetrick / Green	64,116.00	64,696.00	69,327.00	69,327.00	52,979.47	65,420.00	65,420.00	63,788.42	61,853.00
	Equipment	700	Hetrick / Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				783,056.00	872,159.00	778,609.50	778,609.55	675,649.66	790,716.70	794,516.69	639,174.46	804,204.87
2260 Curriculum Development	Salaries/Wages	100	Green	50,000.00	9,826.00	15,000.00	0.00	8,970.63	13,000.00	23,000.00	(2,137.62)	3,000.00
	Benefits	200	Green	8,663.00	3,474.00	1,488.00	0.00	1,238.62	1,488.00	1,195.00	(174.83)	1,488.00
	Professional Svc.	300	Green				0.00	0.00		0.00	534.70	0.00
	Transportation/Training/Comm.	500	Green	12,000.00	11,400.00	11,400.00	11,400.00	7,879.56	10,000.00	10,000.00	10,691.35	10,000.00
	Supplies	600	Green	23,000.00	12,000.00	18,000.00	18,000.00	2,824.51	14,000.00	14,000.00	6,420.49	14,000.00
				93,663.00	36,700.00	45,888.00	29,400.00	20,913.32	38,488.00	48,195.00	15,334.09	28,488.00
2270	Salaries/Wages	100	Green	357,496.00	224,468.00	262,802.00	268,630.00	187,435.33	192,006.80	249,556.46	203,842.13	200,156.46

WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2005-2006 Final Budget	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 PRELIM BUDGET
Staff Development	Benefits	200	Green	102,754.00	66,079.00	77,418.90	65,382.68	59,899.59	72,597.40	71,111.68	65,580.71	62,369.15
	Professional Svc.	300	Green	308,145.00	101,000.00	170,751.00	173,751.00	89,373.11	94,000.00	44,479.00	48,999.86	42,479.00
	Transportation/Training/Comm.	500	Green	156,178.00	34,300.00	75,790.00	45,434.35	32,243.74	57,957.35	41,531.10	55,658.65	15,867.35
	Supplies	600	Green	107,621.00	24,641.00	19,700.00	24,240.00	20,898.06	17,440.00	15,900.00	8,913.94	12,500.00
	Equipment	700	Green	4,000.00	4,000.00	2,400.00	8,400.00	5,997.00	2,400.00	2,400.00	0.00	2,000.00
	Dues/Judgements/Misc.	800	Green	6,388.00	2,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00
				1,042,582.00	456,488.00	611,861.90	588,838.03	395,846.83	439,401.55	427,978.24	382,995.29	338,371.96
2271 Prof Devel Certificated	Salaries/Wages	100	Hetrick / Green				22,800.00	20,915.27		0.00	0.00	0.00
	Benefits	200	Hetrick / Green				2,200.00	1,770.82		0.00	0.00	0.00
	Transportation/Training/Comm.	500	Hetrick / Green	8,500.00	8,500.00	41,500.00	41,500.00	3,817.75	15,000.00	15,000.00	3,576.73	12,500.00
				8,500.00	8,500.00	41,500.00	66,500.00	26,503.84	15,000.00	15,000.00	3,576.73	12,500.00
2272 Non-Cert PD	Transportation/Training/Comm.	500	Pascale	2,000.00	2,000.00	2,000.00	2,000.00	0.00	1,500.00	1,500.00	0.00	1,000.00
				2,000.00	2,000.00	2,000.00	2,000.00	0.00	1,500.00	1,500.00	0.00	1,000.00
2275 Staff Support	Salaries/Wages	100	Green				19,078.80	16,959.56		54,904.10	(1,100.70)	19,078.80
	Benefits	200	Green				15,136.71	14,751.67		33,165.66	(136.99)	15,136.71
				0.00	0.00	0.00	34,215.51	31,711.23	0.00	88,069.76	(1,237.69)	34,215.51
2310 Board of Education Services	Salaries/Wages	100	Terrill	27,400.00	5,000.00	5,463.64	5,463.64	5,463.64	5,654.64	5,654.65	5,727.14	5,852.64
	Benefits	200	Terrill	18,120.00	800.00	873.09	873.09	801.32	72,048.61	72,048.62	665.75	71,942.71
	Professional Svc.	300	Terrill	44,845.00	38,000.00	56,000.00	56,000.00	60,411.93	46,000.00	46,000.00	33,510.00	41,000.00
	Transportation/Training/Comm.	500	Terrill	14,000.00	14,000.00	12,800.00	12,800.00	10,561.98	12,800.00	12,800.00	13,455.74	12,800.00
	Supplies	600	Terrill	16,500.00	16,500.00	6,500.00	6,500.00	4,864.61	6,500.00	6,500.00	550.95	6,500.00
	Dues/Judgements/Misc.	800	Turnquist	34,500.00	39,500.00	35,000.00	35,000.00	23,560.59	25,000.00	25,000.00	12,785.56	19,500.00
				155,365.00	113,800.00	116,636.73	116,636.73	105,664.07	168,003.25	168,003.27	66,695.14	157,595.35
2320 Board Treas.	Salaries/Wages	100	Turnquist	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330 Tax Collection	Salaries/Wages	100	Turnquist	34,225.00	36,200.00	11,610.40	11,610.40	51,814.86	22,857.20	22,857.20	52,753.40	27,656.40
	Benefits	200	Turnquist	52,400.00	48,500.00	30,492.01	30,492.02	24,396.95	29,836.02	29,836.02	14,858.58	26,889.93
	Professional Svc.	300	Turnquist	195,000.00	194,000.00	170,000.00	170,000.00	140,424.31	114,000.00	114,000.00	127,621.38	164,000.00
	Property Maint. Svc.	400	Turnquist	1,800.00	1,800.00	800.00	800.00	0.00	800.00	800.00	0.00	800.00
	Transportation/Training/Comm.	500	Turnquist	3,800.00	3,800.00	3,800.00	3,800.00	4,739.77	3,800.00	3,800.00	2,905.18	3,800.00
	Supplies	600	Turnquist	5,400.00	5,400.00	5,400.00	5,400.00	1,177.35	5,400.00	5,400.00	0.00	5,400.00
	Equipment	700	Turnquist	1,000.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00
	Dues/Judgements/Misc.	800	Turnquist	(27,000.00)	(32,000.00)	(42,000.00)	(42,000.00)	(146,248.92)	(50,000.00)	(50,000.00)	(139,423.27)	(148,000.00)
				266,625.00	258,700.00	181,102.41	181,102.42	76,304.32	127,693.22	127,693.22	58,715.27	81,546.33
2350 Legal Svc.	Professional Svc.	300	Terrill	133,000.00	133,000.00	140,000.00	140,000.00	105,159.71	140,000.00	140,000.00	104,928.66	140,000.00
				133,000.00	133,000.00	140,000.00	140,000.00	105,159.71	140,000.00	140,000.00	104,928.66	140,000.00
2360 Office of the Superintendent	Salaries/Wages	100	Terrill	313,790.00	291,935.00	296,576.16	296,576.16	276,387.82	260,246.00	260,246.00	227,054.21	257,774.00
	Benefits	200	Terrill	86,000.00	86,420.00	111,822.15	111,822.15	76,032.34	97,331.37	95,331.38	75,084.70	118,077.82
	Transportation/Training/Comm.	500	Terrill	8,000.00	8,000.00	4,000.00	3,750.00	4,868.30	4,000.00	6,000.00	2,377.20	6,000.00
	Supplies	600	Terrill	8,000.00	8,000.00	2,500.00	2,500.00	1,340.17	2,500.00	2,500.00	745.03	2,500.00
	Equipment	700	Terrill	3,000.00	3,000.00	2,600.00	2,350.00	3,762.82	2,600.00	2,600.00	188.31	2,600.00
	Dues/Judgements/Misc.	800	Terrill	2,000.00	2,000.00	2,000.00	2,500.00	5,057.75	2,000.00	2,000.00	1,157.50	2,000.00
				420,790.00	399,355.00	419,498.31	419,498.31	367,449.20	368,677.37	368,677.38	306,606.95	388,951.82
2380 Office of the Principal	Salaries/Wages	100	Hetrick / Green	1,890,538.00	2,011,727.00	1,775,961.64	1,775,961.65	1,736,715.74	1,704,074.68	1,715,390.12	1,657,312.62	1,774,345.41
	Benefits	200	Hetrick / Green	650,965.00	754,170.00	633,868.75	633,868.77	582,786.18	619,090.33	619,090.33	581,383.10	612,102.11
	Transportation/Training/Comm.	500	Hetrick / Green	69,091.00	62,245.00	60,030.00	55,742.00	47,277.21	55,740.00	48,309.00	42,289.28	50,454.00
	Supplies	600	Hetrick / Green	68,705.00	67,986.00	63,370.00	66,570.00	72,803.17	54,110.00	62,940.00	45,858.60	46,283.00
	Equipment	700	Hetrick / Green	6,400.00	6,000.00	9,200.00	9,200.00	18,788.05	6,000.00	6,000.00	90.00	7,000.00
				2,685,699.00	2,902,128.00	2,542,430.39	2,540,525.42	2,458,370.35	2,439,015.01	2,451,729.43	2,326,933.60	2,490,184.52
2390 Administrative Support Services	Salaries/Wages	100	Pascale	509,889.00	368,626.00	378,372.50	359,293.51	481,032.26	460,094.41	460,094.41	517,545.13	557,388.57
	Benefits	200	Pascale	181,070.00	146,540.00	139,504.24	136,267.25	158,911.39	168,598.28	168,598.29	158,442.38	194,191.71
	Transportation/Training/Comm.	500	Pascale	30,200.00	33,200.00	31,200.00	31,200.00	28,978.24	31,200.00	31,200.00	27,770.81	30,200.00
	Supplies	600	Pascale	4,800.00	4,800.00	4,800.00	4,800.00	3,376.82	4,800.00	4,800.00	5,514.09	4,800.00
	Equipment	700	Pascale	7,000.00	7,000.00	7,000.00	12,108.00	5,126.50	6,500.00	6,500.00	5,663.36	6,000.00
	Dues/Judgements/Misc.	800	Turnquist	23,500.00	23,500.00	23,500.00	18,392.00	20,922.31	23,500.00	23,500.00	52,681.57	23,500.00
				756,459.00	583,666.00	584,376.74	562,060.76	698,347.52	694,692.69	694,692.70	767,617.34	816,080.28

WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2005-2006 Final Budget	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 PRELIM BUDGET
2420 Medical	Salaries/Wages	100	Pascale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2430 Dental	Salaries/Wages	100	Pascale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2440 Nursing Services	Salaries/Wages	100	HETRICK	278,000.00	288,500.00	306,377.00	306,377.00	339,229.62	316,995.00	333,997.00	300,607.09	329,554.00
	Benefits	200	HETRICK	104,200.00	108,280.00	112,340.50	112,340.51	98,054.92	117,842.32	117,842.32	84,006.41	116,571.12
	Professional Svc.	300	HETRICK	38,000.00	31,000.00	27,500.00	27,500.00	25,246.00	27,500.00	27,500.00	9,583.00	27,500.00
	Transportation/Training/Comm.	500	HETRICK	3,250.00	3,250.00	3,250.00	3,250.00	2,078.07	3,250.00	3,250.00	2,522.37	3,250.00
	Supplies	600	HETRICK	7,900.00	7,900.00	8,400.00	8,400.00	4,093.87	8,400.00	8,400.00	6,481.36	8,400.00
	Equipment	700	HETRICK	3,000.00	3,000.00	7,000.00	7,000.00	604.25	15,000.00	15,000.00	265.50	15,000.00
				434,350.00	441,930.00	464,867.50	464,867.51	469,306.73	488,987.32	505,987.32	403,465.73	500,275.12
2500 Business Administration	Salaries/Wages	100	Turnquist	418,658.00	479,700.00	466,049.35	466,049.35	476,217.37	546,597.13	520,447.13	427,435.54	565,399.62
	Benefits	200	Turnquist	124,200.00	179,380.00	172,578.07	172,578.08	186,602.69	193,878.90	203,878.90	177,182.90	171,864.10
	Professional Svc.	300	Turnquist	500.00	500.00	500.00	500.00	742.90	500.00	500.00	884.50	1,012.00
	Property Maint. Svc.	400	Turnquist		113,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services	Transportation/Training/Comm.	500	Turnquist	19,500.00	27,800.00	20,300.00	20,300.00	17,987.17	14,800.00	19,050.00	15,950.94	15,700.00
	Supplies	600	Turnquist	21,500.00	19,000.00	19,000.00	19,000.00	14,099.80	19,000.00	29,000.00	21,633.47	19,000.00
	Equipment	700	Turnquist	2,500.00	2,500.00	2,500.00	2,500.00	922.17	2,500.00	2,500.00	1,042.00	2,500.00
	Dues/Judgements/Misc.	800	Turnquist	10,556.00	11,270.00	11,101.00	20,552.00	896.82	20,552.00	24,705.00	2,837.42	23,810.00
				597,414.00	833,150.00	692,028.42	701,479.43	697,378.92	797,828.03	800,081.04	646,966.77	799,285.72
2610 Physical Plant Facilities	Salaries/Wages	100	Kennerknecht	727,660.00	634,120.00	566,605.66	594,539.66	632,440.07	705,912.98	640,949.06	640,949.06	728,106.93
	Benefits	200	Kennerknecht	177,500.00	207,881.00	209,814.08	220,429.07	234,435.20	264,929.14	264,929.14	235,723.84	259,914.86
	Professional Svc.	300	Kennerknecht	26,000.00	26,000.00	20,000.00	20,000.00	8,067.00	20,000.00	25,000.00	21,475.15	20,000.00
	Property Maint. Svc.	400	Kennerknecht	1,930,508.00	1,899,335.00	1,890,043.40	1,890,043.40	1,574,087.20	1,850,225.00	1,745,825.00	1,515,823.65	1,895,950.00
	Transportation/Training/Comm.	500	Kennerknecht	329,300.00	362,320.00	362,320.00	362,320.00	331,555.01	371,320.00	376,320.00	297,914.05	371,320.00
	Supplies	600	Kennerknecht	410,000.00	414,000.00	404,000.00	404,000.00	411,681.08	395,000.00	457,900.00	461,598.01	395,000.00
	Equipment	700	Kennerknecht	20,000.00	20,000.00	20,000.00	20,000.00	18,243.72	20,000.00	48,500.00	28,495.00	20,000.00
	Dues/Judgements/Misc.	800	Kennerknecht	2,500.00	2,500.00	2,500.00	2,500.00	5,502.01	2,500.00	5,500.00	5,935.52	2,500.00
				3,623,468.00	3,566,156.00	3,475,283.13	3,513,832.13	3,216,011.29	3,629,887.12	3,629,887.12	3,207,914.28	3,692,791.79
2620 Plant Maintenance & Operation	Salaries/Wages	100	Kennerknecht	1,392,300.00	1,396,400.00	1,404,853.86	1,414,720.86	1,437,096.54	1,400,029.66	1,400,029.46	1,283,754.66	1,495,581.66
	Benefits	200	Kennerknecht	877,000.00	836,110.00	505,178.43	505,178.38	653,458.82	510,491.12	510,491.13	624,526.04	500,392.84
	Property Maint. Svc.	400	Kennerknecht	160,500.00	194,250.00	200,500.00	200,500.00	179,699.11	187,500.00	187,500.00	177,111.17	187,500.00
	Supplies	600	Kennerknecht	575,000.00	850,000.00	850,000.00	850,000.00	632,821.51	840,000.00	840,000.00	649,110.76	465,000.00
				3,004,800.00	3,276,760.00	2,960,532.29	2,970,399.24	2,903,075.98	2,938,020.78	2,938,020.59	2,734,502.63	2,648,474.50
2710 Student Transportation Services	Salaries/Wages	100	Turnquist	47,125.00	48,300.00	50,216.44	58,520.44	71,100.09	48,678.60	48,678.60	35,646.24	50,649.85
	Benefits	200	Turnquist	33,366.00	24,220.00	18,595.15	24,907.15	25,237.58	18,269.08	18,268.28	25,214.77	18,080.65
	Transportation/Training/Comm.	500	Turnquist	3,100.00	3,300.00	2,950.00	2,950.00	2,207.85	3,281.89	3,281.89	7,285.51	2,600.00
	Supplies	600	Turnquist	2,000.00	2,000.00	1,500.00	1,500.00	2,243.62	1,500.00	1,500.00	2,368.15	1,500.00
	Equipment	700	Turnquist	2,000.00	2,000.00	1,600.00	1,600.00	0.00	1,600.00	1,600.00	278.00	1,600.00
	Dues/Judgements/Misc.	800	Turnquist	15,000.00	1,200.00	1,200.00	1,200.00	267.45	1,200.00	1,200.00	0.00	1,200.00
				102,591.00	81,020.00	76,061.59	90,677.59	101,056.59	74,529.57	74,528.77	70,792.67	75,630.50
2720 Vehicle Operation	Transportation Contracted Carriers	500	Turnquist	4,460,000.00	4,114,432.00	4,044,200.00	4,044,200.00	4,361,408.60	3,979,750.00	3,979,750.00	3,923,375.35	4,105,000.00
	Supplies( Bulk Fuel )	600	Turnquist	250,000.00	535,000.00	500,000.00	500,000.00	647,103.06	721,650.00	721,650.00	462,426.32	550,000.00
			Turnquist	4,710,000.00	4,649,432.00	4,544,200.00	4,544,200.00	5,008,511.66	4,701,400.00	4,701,400.00	4,385,801.67	4,655,000.00
2750 Non-Pub Trans	Transportation/Training/Comm.	500	Turnquist	150,000.00	150,000.00	150,000.00	150,000.00	83,652.43	90,000.00	90,000.00	75,523.35	85,000.00
				150,000.00	150,000.00	150,000.00	150,000.00	83,652.43	90,000.00	90,000.00	75,523.35	85,000.00
2813 Program Evaluation	Salaries/Wages	100	Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits	200	Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Svc.	300	Green	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transportation/Training/Comm.	500	Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Green	0.00	0.00	13,130.00	39,066.34	46,478.00	39,066.34	0.00	0.00	0.00
				0.00	0.00	28,130.00	39,066.34	46,478.00	39,066.34	0.00	0.00	0.00
2834 Staff Dev. Cert. Non-Instructional	Salaries/Wages	100	Pascale	15,000.00	17,250.00	8,500.00	8,500.00	0.00	2,500.00	2,500.00	0.00	0.00
	Benefits	200	Pascale	2,000.00	2,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
	Transportation/Training/Comm.	500	Pascale	26,000.00	50,000.00	20,000.00	20,000.00	1,000.00	20,000.00	20,000.00	1,164.14	12,000.00
				43,000.00	69,250.00	29,500.00	29,500.00	1,000.00	23,500.00	23,500.00	1,164.14	12,000.00

WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2005-2006 Final Budget	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 PRELIM BUDGET
2836 Prof. Development Non-Certified Non-Instructional	Salaries/Wages	100	Pascale	15,000.00	17,250.00	7,500.00	7,500.00	0.00	6,500.00	6,500.00	0.00	0.00
	Benefits	200	Pascale	2,000.00	2,000.00	1,000.00	1,000.00	2,801.62	1,000.00	1,000.00	(130.27)	1,000.00
	Professional Svc.	300	Pascale	10,000.00	10,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00
	Transportation/Training/Comm.	500	Pascale	4,000.00	4,000.00	2,000.00	2,000.00	19,585.13	2,000.00	2,000.00	(1,102.49)	2,000.00
				31,000.00	33,250.00	15,500.00	15,500.00	22,386.75	9,500.00	9,500.00	(1,232.76)	3,000.00
2843 Programming	Professional Svc.	300	Turnquist	2,500.00	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00
				2,500.00	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00
2849 Data Processing Services	Professional Svc.	300	Turnquist	3,000.00	3,000.00	3,000.00	3,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00
	Property Maint. Svc.	400	Turnquist	1,000.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00
	Supplies	600	Turnquist	5,000.00	5,000.00	5,000.00	5,000.00	6,179.22	5,000.00	5,000.00	515.24	5,000.00
	Equipment	700	Turnquist	2,000.00	2,000.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00
				11,000.00	11,000.00	11,000.00	11,000.00	6,179.22	10,000.00	10,000.00	515.24	10,000.00
2850 Federal Programs	Salaries/Wages	100	Green	95,008.00	126,592.00	54,399.07	54,399.57	56,054.27	55,348.90	61,209.00	50,776.02	56,469.59
	Benefits	200	Green	24,147.00	50,504.00	36,465.00	33,905.00	33,083.26	27,219.55	34,911.84	28,701.10	27,076.70
	Professional Svc.	300	Green	37,783.00	15,000.00	0.00	0.00	(3,731.50)	0.00	0.00	0.00	0.00
	Transportation/Training/Comm.	500	Green	2,000.00	500.00	517.00	2,200.00	1,079.44	2,200.00	2,200.00	1,654.79	2,200.00
	Supplies	600	Green	1,500.00	500.00	3,500.00	4,800.00	3,642.92	4,500.00	4,800.00	8,265.55	4,500.00
	Equipment	700	Turnquist				0.00	0.00		2,750.00	3,960.52	0.00
				160,438.00	193,096.00	94,881.07	95,304.57	90,128.39	89,268.46	105,870.84	93,357.98	90,246.29
2900 Media Svc	Transportation/Training/Comm.	500	Terrill	88,540.00	0.00	90,000.00	90,000.00	85,539.85	90,000.00	90,000.00	73,309.65	81,000.00
				88,540.00	0.00	90,000.00	90,000.00	85,539.85	90,000.00	90,000.00	73,309.65	81,000.00
3200 Student Activities	Salaries/Wages	100	Hetrick	82,200.00	95,600.00	98,590.60	98,590.60	133,513.93	102,665.24	102,665.24	136,330.82	97,884.60
	Benefits	200	Hetrick	4,200.00	22,630.00	30,846.26	30,846.27	33,669.64	32,757.03	32,757.03	32,834.00	31,180.29
	Professional Svc.	300	Hetrick	0.00	12,500.00	12,500.00	12,500.00	432.91	12,500.00	12,500.00	(1,687.92)	7,500.00
	Transportation/Training/Comm.	500	Hetrick	77,705.00	78,021.00	90,971.00	90,971.00	66,157.06	89,471.00	89,471.00	58,603.12	89,471.00
	Supplies	600	Hetrick	1,000.00	1,000.00	1,000.00	1,000.00	439.89	1,000.00	1,000.00	660.85	1,000.00
	Equipment	700	Hetrick	500.00	500.00	500.00	500.00	553.50	500.00	500.00	579.03	500.00
	Dues/Judgements/Misc.	800	Hetrick	500.00	500.00	300.00	300.00	20.00	300.00	300.00	0.00	300.00
				166,105.00	210,751.00	234,707.86	234,707.87	234,786.93	239,193.27	239,193.27	227,319.90	227,835.89
3201 Student Activities	Salaries/Wages	100	Hetrick				0.00	0.00		0.00	0.00	0.00
	Benefits	200	Hetrick				0.00	0.00		0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3390 Parent Involvement	Salaries/Wages	100	Green	11,000.00	0.00	3,047.00	3,000.00	455.55	3,000.00	3,000.00	66.72	3,000.00
	Benefits	200	Green	908.00	0.00	357.00	395.00	66.76	395.00	395.00	5.06	395.00
	Professional Svc.	300	Green				0.00	6,757.20		0.00	6,940.04	0.00
	Supplies	600	Green	5,000.00	18,586.00	7,310.00	10,101.00	13,087.93	10,101.00	11,369.00	11,395.33	10,101.00
				16,908.00	18,586.00	10,714.00	13,496.00	20,367.44	13,496.00	14,764.00	18,407.15	13,496.00
5100	Dues/Judgements/Misc.	800	Turnquist	0.00	0.00	0.00	0.00	50.00	0.00	0.00	101.66	0.00
				0.00	0.00	0.00	0.00	50.00	0.00	0.00	101.66	0.00
5110 Debt Service	Fund Transfers	900	Turnquist	3,139,482.00	3,239,048.00	3,229,310.00	3,229,310.00	0.00	3,019,543.75	3,019,543.74	3,174,639.55	3,019,543.75
				3,139,482.00	3,239,048.00	3,229,310.00	3,229,310.00	0.00	3,019,543.75	3,019,543.74	3,174,639.55	3,019,543.75
5220 Athletics	Fund Transfers	900	Turnquist	839,814.00	868,354.00	906,573.00	1,017,758.00	854,017.63	955,233.43	955,233.43	955,233.43	1,001,397.19
				839,814.00	868,354.00	906,573.00	1,017,758.00	854,017.63	955,233.43	955,233.43	955,233.43	1,001,397.19
5220 Food Service	Equipment	930	Turnquist	0.00	0.00	140,000.00	0.00	97,542.67	72,000.00	72,000.00	20,523.00	70,000.00
				0.00	0.00	140,000.00	0.00	97,542.67	72,000.00	72,000.00	20,523.00	70,000.00
5230 Capital Res.	Fund Transfers	900	Turnquist	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00
				1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00
5240 Debt Service	Fund Transfers	900	Turnquist	0.00	0.00	0.00	0.00	3,231,720.02	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	3,231,720.02	0.00	0.00	0.00	0.00
5900 Contingency	Staffing Contingency	120	Turnquist	0.00	0.00	88,842.00	93,957.00	0.00	291,000.00	298,085.00	514.50	291,000.00
5900 Contingency	Non Athletic Supplemental	194	Turnquist	0.00	0.00	5,115.00	0.00	0.00	7,085.00	0.00	0.00	7,351.00
5900 Contingency	Contingency High Ed	910	Turnquist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
5900 Contingency	Charter Tuition Contingency	562	Turnquist	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	63.64	0.00
5900 Contingency	Heating Fuel Contingency	621	Turnquist	0.00	0.00	50,000.00	25,000.00	0.00	75,000.00	0.00	0.00	75,000.00
5900 Contingency	Fuel Transportation Contingency	930	Turnquist	0.00	0.00	50,000.00	100,000.00	0.00	200,000.00	275,000.00	0.00	125,000.00
5900 Contingency	Fund Transfers	900	Terrill	120,000.00	220,000.00	200,000.00	367,054.48	0.00	100,000.00	100,000.00	0.00	79,000.00

WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2005-2006 Final Budget	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 PRELIM BUDGET
5900 PSERS	Retirement	950	Turnquist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350,000.00
5900 Kindergarten	Unfunded Balance	950	Turnquist			208,318.00						0.00
				120,000.00	220,000.00	418,957.00	586,011.48	0.00	673,085.00	673,085.00	578.14	937,351.00
				62,442,658.00	65,546,841.00	66,906,944.04	67,947,565.47	65,030,889.73	68,330,583.09	68,603,928.22	60,837,776.32	68,792,989.61
ARRA 988 (B)	Unrestricted Stimulus BEF up to 4.1%						-	-		-	-	-
2875 ARRA 981 IDEA	Professional Svc.	300	Martin									16,000.00
	Transportation/Training/Comm.	500	Martin									485,000.00
	Supplies	600	Martin									332,039.00
	Equipment	700	Martin									332,000.00
				-	-	-	-	-	-	-	-	1,165,039.00
2875 ARRA 983 TITLE 1	Salaries/Wages	100	Green									362,319.00
	Benefits	200	Green									137,681.00
	Supplies	600	Green									165,000.00
	Equipment	700	Green									96,402.00
				-	-	-	-	-	-	-	-	761,402.00
2875 ARRA 989 BEF over 4.1% (A)	Professional Svc.	300	Turnquist									160,000.00
	Transportation/Training/Comm.	500	Turnquist									25,000.00
	Equipment	700	Turnquist									331,068.00
				-	-	-	-	-	-	-	-	516,068.00
2875 ARRA 990 RENOVATION	State Fiscal Stabilization Grant	900	Turnquist									879,200.00
	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				62,442,658.00	65,546,841.00	66,906,944.04	67,947,565.47	65,030,889.73	68,330,583.09	68,603,928.22	60,837,776.32	72,114,698.61

(A) = (1,621,276 less 1,105,239 Unrestricted BEF ARRA 989 UP TO 4.1% Portion)

preliminary

(B) = Unrestricted BEF Stimulus funding code 988, ( \$ 1,105,239 ) Funding will be used to Offset General Fund Expenditures