

GROSS PSERS CALC

WARREN COUNTY SCHOOL DISTRICT	ACTUAL PER AUDIT 2008-2009	APPROVED BUDGET 2009-2010	PROJECTED BUDGET 2010-2011	PROJECTED BUDGET 2011-2012	PROJECTED BUDGET 2012-2013	PROJECTED BUDGET 2013-2014	PROJECTED BUDGET 2014-2015	
Preliminary REVENUE BUDGET	\$ 68,548,121	\$ 70,933,146	\$ 70,367,773	\$ 71,088,796	\$ 76,175,554	\$ 78,595,585	\$ 80,822,123	<--- Based on 47 Mills, Increases based upon historical
Proposed Mill Increase over 47 Mills			1 \$ 420,000	2 \$ 840,000	3 \$ 1,260,000	4 \$ 1,680,000	5 \$ 2,100,000	<--- Proposed Amount Over Base of 47 Mills
Adjusted TOTAL REVENUES	\$ 68,548,121	\$ 70,933,146	\$ 70,787,773	\$ 71,928,796	\$ 77,435,554	\$ 80,275,585	\$ 82,922,123	Revised Revenues
Preliminary EXPENDITURE BUDGET	\$ 67,103,560	\$ 72,364,699	\$ 70,367,773	\$ 71,582,514	\$ 77,948,106	\$ 81,187,419	\$ 83,307,089	
LONG RANGE IMPROVEMENTS			\$ 25,000	\$ 230,000	\$ 255,000	\$ 575,000	\$ 370,000	<--- Proposed Impact Per Year
Proposed Capital Project Funding			\$ 419,197	\$ 836,839	\$ 957,842	\$ 1,197,793	\$ 1,547,073	<--- Amount Over Base Year
LESS: PROJECTED ECONOMIES		(517,822)	0	(1,073,738)	(1,169,222)	(1,217,811)	(1,249,606)	
Fund Balance Allocated to Capital Project Construction		1,000,000						<--- Board Approved
Proposed Fund Balance Allocated To Server Farm Replacement			750,000					<--- Proposed
Adjusted TOTAL EXPENDITURES	\$ 67,103,560	\$ 72,846,876	\$ 71,561,970	\$ 71,575,615	\$ 77,991,726	\$ 81,742,401	\$ 83,974,555	Revised Net Expenditures
(USE OF) / CONTRIBUTION TO FUND BALANCE	\$ 1,444,561	\$ (1,913,730)	\$ (774,197)	\$ 353,181	\$ (556,172)	\$ (1,466,817)	\$ (1,052,432)	
ESTIMATED ENDING FUND BALANCE	8,637,399	6,723,669	5,949,472	6,302,653	5,746,482	4,279,665	3,227,233	

GROSS PSERS CALC

WARREN COUNTY SCHOOL DISTRICT	ACTUAL PER AUDIT 2008-2009	APPROVED BUDGET 2009-2010 BASE YEAR	PROJECTED BUDGET 2010-2011	PROJECTED BUDGET 2011-2012	PROJECTED BUDGET 2012-2013	PROJECTED BUDGET 2013-2014	PROJECTED BUDGET 2014-2015
REVENUE BUDGET	\$ 68,548,121	\$ 70,933,146 3.48%	\$ 70,367,773 -0.80%	\$ 71,088,796 1.02%	\$ 76,175,554 7.16%	\$ 78,595,585 3.18%	\$ 80,822,123 2.83%
EXPENDITURE BUDGET	\$ 67,103,560	\$ 72,364,699 #	\$ 70,367,773	\$ 71,582,514	\$ 77,948,106	\$ 81,187,419	\$ 83,307,089
LESS: PROJECTED ECONOMIES		(517,822)	0	(1,073,738)	(1,169,222)	(1,217,811)	(1,249,606)
ESTIMATED ACTUAL EXPENDITURES	67,103,560	71,846,876 7.07%	70,367,773 -2.06%	70,508,776 0.20%	76,778,884 8.89%	79,969,608 4.16%	82,057,482 2.61%
<USE OF> / INCREASE IN FUND BALANCE	\$ 1,444,561	\$ (913,730)	\$ 0	\$ 580,020	\$ (603,330)	\$ (1,374,024)	\$ (1,235,359)
Estimated Beginning Fund Balance	7,192,838	<i>Actual</i> 8,637,399	6,723,669	5,973,669	6,553,690	5,950,360	4,576,336
Fund Balance Allocated to Construction		(1,000,000)					
Fund Balance Allocated equipment Replacement			(750,000)				
Estimated Ending Fund Balance	\$ 8,637,399	\$ 6,723,669	\$ 5,973,669	\$ 6,553,690	\$ 5,950,360	\$ 4,576,336	\$ 3,340,977
			\$ 5,973,669	5,529,473	5,042,654	3,226,482	79,665
Long Range Improvement Plan			(25,000) (0.06)	(230,000) (0.55)	(255,000) (0.61)	(575,000) (1.37)	(370,000) (0.88)
Facilities Renovation/Construction Funding			(419,197)	(836,839)	(957,842)	(1,197,793)	(1,547,073)
<i>Additional cost per year</i>			1.00	1.99	2.28	2.85	3.68
(USE OF) CONTRIBUTED FUND BALANCE ABOVE			0	580,020	(603,330)	(1,374,024)	(1,235,359)
Estimated Balance			5,529,473	5,042,654	3,226,482	79,665	(3,072,767)
Estimated Mill Increase	INPUT ---->		1.0	1.0	1.0	1.0	1.0
ACCUMULATED MILLS			1.0	2.0	3.0	4.0	5.0
NEW TAX RATE		47.0	48.0	49.0	50.0	51.0	52.0
MILLAGE DOLLARS:							
Budget Year 2010-2011			420,000	420,000	420,000	420,000	420,000
Budget Year 2011-2012				420,000	420,000	420,000	420,000
Budget Year 2012-2013					420,000	420,000	420,000
Budget Year 2013-2014						420,000	420,000
Budget Year 2014-2015							420,000
NEW MILLAGE DOLLARS OVER BASE YEAR			420,000	840,000	1,260,000	1,680,000	2,100,000
ACCUMULATED MILLS IN PLACE OVER BASE YEAR			420,000	1,260,000	2,520,000	4,200,000	6,300,000
Estimated Balance	\$ 8,637,399	\$ 6,723,669	5,949,473 JJ	6,302,654 JJ	5,746,482 JJ	4,279,665 JJ	3,227,233 JJ

		GAMING ALOC %	0.50%	<--2010-2011	1.00%	<--2011-2012	1.00%	<--2012-2013	1.00%	<--2013-2014	2.00%	<--2014-2015	<--GAMING REV % INCREASE
EIT	3.8%	ASSESSED VALUE	0.50%	<--2010-2011	0.26%	<--2011-2012	0.25%	<--2012-2013	0.15%	<--2013-2014	0.13%	<--2014-2015	<--ASSESSED VALUE INCR
CPI	2.5%	MILL INCREASE	0	<--2010-2011	-	<--2011-2012	-	<--2012-2013	-	<--2013-2014	-	<--2014-2015	<--MILLAGE INCREASE (PROP TAX)
		COLLECTION%	91.15%	<--2010-2011	90%	<--2011-2012	90.0%	<--2012-2013	90%	<--2013-2014	90%	<--2014-2015	<--INPUT COLLECTION %
FORESTRY	-10%	RETIRE REIMB	60%	<--2010-2011	60%	<--2011-2012	0.0%	<--2012-2013	0%	<--2013-2014	0%	<--2014-2015	<--PSERS REIMB %
UNCERTAINTIES	1.0%	STATE SUBSIDY	2.0%	<--2010-2011	2.0%	<--2011-2012	2.0%	<--2012-2013	2.5%	<--2013-2014	2.5%	<--2014-2015	<--INPUT FOR SUBSIDIES
NO CHANGE	0.0%	TRANSPORTATION	2.5%	<--2010-2011	2.0%	<--2011-2012	3.5%	<--2012-2013	3.5%	<--2013-2014	3.5%	<--2014-2015	<--INPUT FOR TRANSPORTATION

WARREN COUNTY SCHOOL DISTRICT													COMMENTS & DESCRIPTION	
REVENUE TREND ANALYSIS	APPROVED		APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED			
	REVENUE BUDGET 2008-2009		REVENUE BUDGET 2009-2010		REVENUE BUDGET 2010-2011		REVENUE BUDGET 2011-2012		REVENUE BUDGET 2012-2013		REVENUE BUDGET 2013-2014			REVENUE BUDGET 2014-2015
6010 Assessed Value (CHANGE IN ASSESSED VALUE)	458,198,491 0.50%		453,297,194	0.50%	455,563,680 0.50%	0.26%	456,732,201 0.26%	0.25%	457,874,031 0.25%	0.15%	458,560,842 0.15%	0.13%	459,134,043 0.13%	COLLECTION PERCENTAGE
6020 Local Mills	47.0 2.17%		47.0	-	47.0 2,748,377	-	47.0 21,411,493	-	47.0 21,520,079	-	47.0 21,552,360	-	47.0 21,579,300	
GROSS TAX LEVY...	\$ 21,535,329		\$ 21,304,968		2,748,377		21,466,413		21,520,079		21,552,360		21,579,300	
GAMING REVENUE ALLOCATION	\$ 2,734,194		\$ 2,734,703	0.50%	2,748,377	1.00%	2,775,861	1%	2,803,619	1%	2,831,656	2%	2,888,289	
NET TAX LEVY	\$ 18,801,135		\$ 18,570,265		\$ 18,663,116		\$ 18,690,553		\$ 18,716,460		\$ 18,720,704		\$ 18,691,011	
% Collected	91.00%		89.00%		91.15%		90.00%		90.0%		90.00%		90.00%	
6111 Current Real Est Tax	\$ 17,109,033 91.00%		\$ 16,527,536		\$ 17,011,430		\$ 16,821,497		\$ 16,845,750		\$ 16,848,634		\$ 16,821,910	AGGREGATE INCLUDING GAMING
					91.15%		90.00%		90.01%		90.00%		90.00%	
TOTAL CURRENT & GAMING	\$ 19,843,227		\$ 19,262,239		\$ 19,759,807		\$ 19,597,358		\$ 19,649,369		\$ 19,680,289		\$ 19,710,199	
AGGREGATE COLLECT % W GAMING			90.41%		92.29%		91.29%		91.31%		91.31%		91.34%	
VALUE PER MILL.....	\$ 422,196		\$ 409,835		\$ 420,421		\$ 416,965		\$ 418,072		\$ 418,730		\$ 419,366	
6113 Public Utility Realty	\$ 50,000		\$ 37,500	1%	40,000	0.0%	40,000	2.5%	41,000	2.5%	42,025	2.5%	43,076	
6114 Pay in Lieu of Taxes & Forestry	\$ 456,973		\$ 693,900	-10%	624,510	-10%	562,059	-10%	505,853	-10%	455,268	-10%	409,741	
6120 Per Capita Tax/679	\$ 125,451		\$ -	1%	-	1%	-	1%	-	1%	-	1%	-	
6141 Per Capita Tax/511	\$ 125,451		\$ -	1%	-	1%	-	1%	-	1%	-	1%	-	
6143 Occup Privilege/511	\$ 94,730		\$ 70,000	1%	72,000	0.0%	72,000	3.8%	74,736	3.8%	77,576	3.8%	80,524	
Total Act 511 Flat Tax	\$ 220,181		\$ 70,000	1%	72,000	0.0%	72,000	3.8%	74,736	3.8%	77,576	3.8%	80,524	
6151 Earned Income/511	\$ 2,920,023		\$ 3,000,000	3.8%	3,015,000	3.8%	3,129,570	3.8%	3,248,494	3.8%	3,371,936	3.8%	3,500,070	
	1.50%				0.5%		3.8%		3.8%		3.8%		3.8%	
6153 Real Est Transfer/511	\$ 357,500		\$ 290,000	2.5%	290,000	2.5%	297,250	2.5%	304,681	2.5%	312,298	2.5%	320,106	
Total Act 511 Prop Tax	\$ 3,277,523		\$ 3,290,000		\$ 3,305,000		\$ 3,426,820		\$ 3,553,175		\$ 3,684,235		\$ 3,820,176	
6400 Delinquent Taxes	\$ 1,827,000		\$ 1,875,000	0.50%	1,890,000	0.0%	1,890,000	0.25%	1,894,725	0.15%	1,897,567	0.13%	1,899,939	
TOTAL TAXES	\$ 25,769,631		\$ 25,228,639		\$ 25,691,317		\$ 25,588,237		\$ 25,718,858		\$ 25,836,960		\$ 25,963,654	
% Increase	0.78%		0.78%											
6500 Earnings/Temp Dep	\$ 350,000		\$ 350,000	2.5%	300,000	2.5%	307,528	2.5%	315,433	2.5%	321,706	2.5%	330,518	
6900 Tuition & Other	\$ 52,000		\$ 55,000	2.5%	60,000	2.5%	61,500	2.5%	63,038	2.5%	64,613	2.5%	66,229	
6920 Contributions/Student Fees/ misc	\$ 25,000		\$ 25,000	2.5%	26,000	2.5%	26,650	2.5%	27,316	2.5%	27,999	2.5%	28,699	
6900 Misc. Revenue/	\$ 25,000		\$ 25,000	0%	24,000	2.5%	24,600	10%	27,060	10%	29,766	10%	32,743	
Total Other	\$ 452,000		\$ 455,000		\$ 410,000		\$ 420,278		\$ 432,847		\$ 444,085		\$ 458,188	
TOTAL LOCAL REVENUE	\$26,221,631		\$ 25,683,639		\$26,101,317		\$26,008,515		\$26,151,705		\$26,281,044		\$26,421,842	

		GAMING ALOC %	0.50%	<--2010-2011	1.00%	<--2011-2012	1.00%	<--2012-2013	1.00%	<--2013-2014	2.00%	<--2014-2015	<--GAMING REV % INCREASE
EIT	3.8%	ASSESSED VALUE	0.50%	<--2010-2011	0.26%	<--2011-2012	0.25%	<--2012-2013	0.15%	<--2013-2014	0.13%	<--2014-2015	<--ASSESSED VALUE INCR
CPI	2.5%	MILL INCREASE	0	<--2010-2011	-	<--2011-2012	-	<--2012-2013	-	<--2013-2014	-	<--2014-2015	<--MILLAGE INCREASE (PROP TAX)
		COLLECTION%	91.15%	<--2010-2011	90%	<--2011-2012	90.0%	<--2012-2013	90%	<--2013-2014	90%	<--2014-2015	<--INPUT COLLECTION %
FORESTRY	-10%	RETIRE REIMB	60%	<--2010-2011	60%	<--2011-2012	0.0%	<--2012-2013	0%	<--2013-2014	0%	<--2014-2015	<--PSERS REIMB %
UNCERTAINTIES	1.0%	STATE SUBSIDY	2.0%	<--2010-2011	2.0%	<--2011-2012	2.0%	<--2012-2013	2.5%	<--2013-2014	2.5%	<--2014-2015	<--INPUT FOR SUBSIDIES
NO CHANGE	0.0%	TRANSPORTATION	2.5%	<--2010-2011	2.0%	<--2011-2012	3.5%	<--2012-2013	3.5%	<--2013-2014	3.5%	<--2014-2015	<--INPUT FOR TRANSPORTATION

WARREN COUNTY SCHOOL DISTRICT													
REVENUE TREND ANALYSIS	APPROVED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	COMMENTS & DESCRIPTION				
	REVENUE BUDGET	REVENUE BUDGET	REVENUE BUDGET	REVENUE BUDGET	REVENUE BUDGET	REVENUE BUDGET	REVENUE BUDGET	REVENUE BUDGET					
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015						
Percent Change	5.38%		1.6%	-0.4%	0.6%	0.5%	0.5%						

		GAMING ALOC %	0.50%	<--2010-2011	1.00%	<--2011-2012	1.00%	<--2012-2013	1.00%	<--2013-2014	2.00%	<--2014-2015	<--GAMING REV % INCREASE
EIT	3.8%	ASSESSED VALUE	0.50%	<--2010-2011	0.26%	<--2011-2012	0.25%	<--2012-2013	0.15%	<--2013-2014	0.13%	<--2014-2015	<--ASSESSED VALUE INCR
CPI	2.5%	MILL INCREASE	0	<--2010-2011	-	<--2011-2012	-	<--2012-2013	-	<--2013-2014	-	<--2014-2015	<--MILLAGE INCREASE (PROP TAX)
		COLLECTION%	91.15%	<--2010-2011	90%	<--2011-2012	90.0%	<--2012-2013	90%	<--2013-2014	90%	<--2014-2015	<--INPUT COLLECTION %
FORESTRY	-10%	RETIRE REIMB	60%	<--2010-2011	60%	<--2011-2012	0.0%	<--2012-2013	0%	<--2013-2014	0%	<--2014-2015	<--PSERS REIMB %
UNCERTAINTIES	1.0%	STATE SUBSIDY	2.0%	<--2010-2011	2.0%	<--2011-2012	2.0%	<--2012-2013	2.5%	<--2013-2014	2.5%	<--2014-2015	<--INPUT FOR SUBSIDIES
NO CHANGE	0.0%	TRANSPORTATION	2.5%	<--2010-2011	2.0%	<--2011-2012	3.5%	<--2012-2013	3.5%	<--2013-2014	3.5%	<--2014-2015	<--INPUT FOR TRANSPORTATION

WARREN COUNTY SCHOOL DISTRICT													COMMENTS & DESCRIPTION
REVENUE TREND ANALYSIS	APPROVED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED						
	REVENUE BUDGET 2008-2009	REVENUE BUDGET 2009-2010	REVENUE BUDGET 2010-2011	REVENUE BUDGET 2011-2012	REVENUE BUDGET 2012-2013	REVENUE BUDGET 2013-2014	REVENUE BUDGET 2014-2015						
STATE:													
7110 Basic Instr Subsidy	\$ 23,666,594	\$ 24,914,746	2.5%	25,892,593	2.0%	26,410,445	2.0%	26,938,654	2.5%	27,612,120	2.5%	28,302,423	IMPACT OF NEW FUNDING
Percent Increase	5.16%												
7140 Subsidies for Charter Schools	\$ 1,050,000	\$ 893,583	3.5%	893,583	2.5%	915,923	3.5%	947,980	3.5%	981,159	3.5%	1,015,500	
7150 School Performance	\$ -	\$ -											
7160 Tuition-Orph/Private	\$ -	\$ -											
7210 Homebound Instruction	\$ 1,500	\$ 1,500	2.5%	2,000	2.5%	2,050	2.5%	2,101	2.5%	2,154	2.5%	2,208	
7220 Vocational Education	\$ 300,209	\$ 246,860	2.5%	266,860	2.5%	273,532	2.5%	280,370	0.0%	280,370	2.5%	287,379	
7230 Alternative Education	\$ 25,000	\$ 25,000	2.5%	235,000	2.5%	240,875	2.5%	246,897	2.5%	253,069	2.5%	259,396	
7260 Job Trng Partnership	\$ -	\$ -											
7271 Special Education	\$ 3,902,647	\$ 3,851,029	2.5%	3,851,726	2.0%	3,928,761	2.0%	4,007,336	2.5%	4,107,519	2.5%	4,210,207	
7290 Education Assistance	\$ 431,189	\$ 425,584		361,559									
7310 Pupil Transportation	\$ 3,449,250	\$ 3,200,000	3.8%	3,450,000	2.5%	3,536,250	3.5%	3,660,019	3.5%	3,788,119	3.5%	3,920,704	
7320 Rentals & Sinking Fnd	\$ 752,116	\$ 752,116	2.0%	801,827	2.0%	817,864	2.0%	1,073,681	2.0%	1,481,923	2.0%	1,972,441	
7330 Medical & Dental Svcs	\$ 125,000	\$ 108,000	2.5%	125,000	2.5%	128,125	2.5%	131,328	2.5%	134,611	2.5%	137,977	
7340Supplemntal Reimb/Basic Sub	\$ -	\$ -											
7350 Sewage Treatment	\$ -	\$ -											
7400 Voc Training	\$ -	\$ -											
7500 DARE/ALT ED	\$ 24,975	\$ 12,000	2.5%	237,000	2.5%	242,925	2.5%	248,998	2.5%	255,223	2.5%	261,604	
7505 Extra Grants	\$ 260,000	\$ 300,000	2.5%	325,000	2.5%	333,125	2.5%	341,453	2.5%	349,989	2.5%	358,739	
7501 Block Grant	\$ 1,371,004	\$ 1,353,181	2.5%	1,353,181	2.5%	1,387,011	2.5%	1,421,686	2.5%	1,457,228	2.5%	1,493,659	
7810 Soc Sec/State Share	\$ 1,209,722	\$ 1,333,658	3.8%	1,725,587	3.8%	1,561,910	3.8%	1,621,262	3.8%	1,682,870	3.8%	1,746,819	
7820 Retirement/State Share	\$ 1,127,492	\$ 1,288,807	0.6	1,677,871	0.6	1,987,804	-	5,691,695	-	6,470,389	-	6,925,315	
7900 Tech Grants/LINK TO LEARN	\$ -	\$ -											
TOTAL STATE REVENUE	\$37,696,698	\$ 38,706,065		\$41,198,787		\$41,766,597		\$46,613,460		\$48,856,745		\$50,894,369	
Percent Change	7.06%	2.68%		6.44%		1.38%		11.60%		4.81%		4.17%	

		GAMING ALOC %	0.50%	<--2010-2011	1.00%	<--2011-2012	1.00%	<--2012-2013	1.00%	<--2013-2014	2.00%	<--2014-2015	<--GAMING REV % INCREASE
EIT	3.8%	ASSESSED VALUE	0.50%	<--2010-2011	0.26%	<--2011-2012	0.25%	<--2012-2013	0.15%	<--2013-2014	0.13%	<--2014-2015	<--ASSESSED VALUE INCR
CPI	2.5%	MILL INCREASE	0	<--2010-2011	-	<--2011-2012	-	<--2012-2013	-	<--2013-2014	-	<--2014-2015	<--MILLAGE INCREASE (PROP TAX)
		COLLECTION%	91.15%	<--2010-2011	90%	<--2011-2012	90.0%	<--2012-2013	90%	<--2013-2014	90%	<--2014-2015	<--INPUT COLLECTION %
FORESTRY	-10%	RETIRE REIMB	60%	<--2010-2011	60%	<--2011-2012	0.0%	<--2012-2013	0%	<--2013-2014	0%	<--2014-2015	<--PSERS REIMB %
UNCERTAINTIES	1.0%	STATE SUBSIDY	2.0%	<--2010-2011	2.0%	<--2011-2012	2.0%	<--2012-2013	2.5%	<--2013-2014	2.5%	<--2014-2015	<--INPUT FOR SUBSIDIES
NO CHANGE	0.0%	TRANSPORTATION	2.5%	<--2010-2011	2.0%	<--2011-2012	3.5%	<--2012-2013	3.5%	<--2013-2014	3.5%	<--2014-2015	<--INPUT FOR TRANSPORTATION

WARREN COUNTY SCHOOL DIST												COMMENTS & DESCRIPTION	
REVENUE TREND ANALYSIS	APPROVED	APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED			
	REVENUE BUDGET 2008-2009	REVENUE BUDGET 2009-2010		REVENUE BUDGET 2010-2011		REVENUE BUDGET 2011-2012		REVENUE BUDGET 2012-2013		REVENUE BUDGET 2013-2014			REVENUE BUDGET 2014-2015
FEDERAL:													ONE TIME STIMULUS GRANT
Stimulus BEF restricted			\$	516,068									ONE TIME STIMULUS GRANT
8708 State Fiscal Stabilization Fund			\$	879,200									ONE TIME STIMULUS GRANT
8703 Title I			\$	761,402									ONE TIME STIMULUS GRANT
8701 IDEA Special Education Funding			\$	1,165,039									ONE TIME STIMULUS GRANT
			\$	-									
8100 Unrestricted Grants(Impact Aid)	\$ 90,000	\$	125,000	2%	125,000	2%	126,875	2%	128,778	2%	130,710	2%	132,670
8512 Restricted, IDEA, Part B	\$ 1,056,913	\$	1,056,913	2%	1,069,656	2%	1,085,701	2%	1,101,986	2%	1,118,516	2%	1,135,294
8514 Ed of Disadvantaged ECIA Title I	\$ 1,456,537	\$	1,456,537	2%	1,451,103	2%	1,472,870	2%	1,494,963	2%	1,517,387	2%	1,540,148
8515 T IID / Ed Tech	\$ 26,284	\$	26,284	2%	26,284	2%	26,678	2%	27,078	2%	27,485	2%	27,897
8515 T IIA Improv Tchrr Qual	\$ 362,641	\$	310,000	2%	358,626	2%	364,005	2%	369,465	2%	375,007	2%	380,633
8517 Drug Free Schools	\$ 34,919	\$	25,000	2%	25,000	2%	25,375	2%	25,756	2%	26,142	2%	26,534
8518 T V Innovative Ed/ Drug Free	\$ 24,762	\$	12,000	2%	12,000	2%	12,180	2%	12,363	2%	12,548	2%	12,736
8519 Other ESEA & IDEA Programs	\$ -	\$	-										
8520 Vocational/EDGAR Grant	\$ -	\$	-										
8521 Vocational Carl Perkins	\$ -	\$	-										
8560 Art Smart	\$ -	\$	-										
8570 EESA, Title II	\$ -	\$	-										
8620 Adult Basic Education	\$ -	\$	-										
8680 Goals 2000, Title III	\$ -	\$	-										
8690 Other Federal Revenue	\$ -	\$	-										
8690 Misc Fed Revenue	\$ -	\$	-										
8810 Med Asst. Reimb(ACCESS)	\$ 265,000	\$	210,000	1.5%	-	1.5%	-	2.5%	-	2.5%	-	2.5%	-
TOTAL FEDERAL REVENUE	\$3,317,056	\$	6,543,443		\$3,067,669		\$3,113,684		\$3,160,389		\$3,207,795		\$3,255,912
					-53.12%		1.50%		1.50%		1.50%		1.50%
OTHER:													
9200 Proceeds/Ext Term Fin.	\$ -	\$	-										
9400 Sale of Real Prop	\$ 100,000	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-
9500 Refnds Prior Yr Exp/ OTHER	\$ -	\$	-	0%		0%	200,000	0%	250,000	0%	250,000	0%	250,000
TOTAL OTHER REVENUE	\$ 100,000	\$	-		\$0		\$200,000		\$250,000		\$250,000		\$250,000
					0.00%		0.00%		25.00%		0.00%		0.00%
TOTAL ALL REVENUE	\$67,335,385	\$	70,933,146		\$70,367,773		\$71,088,796		\$76,175,554		\$78,595,585		\$80,822,123
Percent Change	6.62%		5.34%		-0.80%		1.02%		7.16%		3.18%		2.83%

WARREN COUNTY SCHOOL DISTRICT -- 5 YEAR BUDGET FORECAST

CONSUMABLES	1.50%		GASB45	4.50%
EXPENDITURES	0.50%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2010-2011, 2011- 2012, 2012-2013	3.80%		Benefits	BENEFITS TAB
NET COMPENSATION AGGREGATE % 2013-2014	3.80%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2014-2015	3.80%			
FACTOR	1.00%	1.0%	No Increase Items	0.0%

Function	Description	Account Number	Budget Resp.	2006-2007 Approved Budget	2007-2008 APPROVED BUDGET	2008-2009 APPROVED BUDGET
1100 Regular Instruction	Salaries/Wages	100	SEC/ELEM	15,688,379	16,094,729	17,374,541
	Benefits	200	SEC/ELEM	6,845,516	6,942,504	7,770,354
	Professional Svc.	300	SEC/ELEM	78,969	102,845	94,027
	Property Maint. Svc.	400	SEC/ELEM	124,521	35,950	36,400
	Transportation/Training/Comm.	500	SEC/ELEM	3,101,500	3,788,500	3,663,500
	Supplies	600	SEC/ELEM	1,260,363	1,144,561	1,502,620
	Equipment	700	SEC/ELEM	231,399	283,204	196,650
	Dues/Judgements/Misc.	800	SEC/ELEM	7,750	3,500	3,500
				27,338,397	28,395,793	30,641,592
1190 Federal Programs	Salaries/Wages	100	FED PROG			
	Benefits	200	FED PROG			
	Professional Svc.	300	FED PROG			
	Property Maint. Svc.	400	FED PROG			
	Transportation/Training/Comm.	500	FED PROG			
	Supplies	600	FED PROG			
	Equipment	700	FED PROG			
	Dues/Judgements/Misc.	800	FED PROG			
				0	0	0
1200 Special Education	Salaries/Wages	100	SPEC ED	4,235,949	3,921,835	4,079,949
	Benefits	200	SPEC ED	1,465,230	1,452,255	1,525,818
	Professional Svc.	300	SPEC ED	184,000	184,000	184,000
	Transportation/Training/Comm.	500	SPEC ED	861,000	861,000	861,000
	Supplies	600	SPEC ED	56,000	56,000	56,000
	Equipment	700	SPEC ED	20,000	20,000	15,000
				6,822,179	6,495,090	6,721,767
1211 Life Skills	Salaries/Wages	100	SPEC ED	0	0	0
	Benefits	200	SPEC ED	0	0	0
	Supplies	600	SPEC ED	0	0	0
				0	0	0
1221 / Deaf	Professional Svc.	300	SPEC ED	0	0	0
				0	0	0
1224 / Visual	Professional Svc.	300	SPEC ED	0	0	0
				0	0	0
1225 Speech	Salaries/Wages	100	SPEC ED	0	0	0
	Benefits	200	SPEC ED	0	0	0
	Professional Svc.	300	SPEC ED	0	0	0
				0	0	0
1231 Emotional	Salaries/Wages	100	SPEC ED	0	0	0
	Benefits	200	SPEC ED	0	0	0
	Professional Svc.	300	SPEC ED	0	0	0
	Supplies	600	SPEC ED	0	0	0
				0	0	0
1241 Learning Support	Salaries/Wages	100	SPEC ED	0	0	27,249
	Benefits	200	SPEC ED	0	0	9,899
	Supplies	600	SPEC ED	0	0	0

APPROVED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		COMMENTS & DESCRIPTION
2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2014-2015		2014-2015		2014-2015		
-3.9%	16,691,487.14	3.8%	15,284,343	3.80%	15,865,534	3.80%	16,468,824	3.80%	17,094,640	3.80%	17,244,236		17,244,236		17,244,236		17,244,236	SEE BENEFITS TABLE FOR +ALT ED 210,000
-8.1%	7,140,818.00	4.5%	7,498,918	40.70%	6,457,352	58.59%	9,649,340	61.5%	10,515,325	63.1%	10,888,546		10,888,546		10,888,546		10,888,546	
896.4%	936,845.00	1.0%	1,691,372	0.00%	1,691,372	0.00%	1,691,372	0.00%	1,691,372	0.00%	1,691,372		1,691,372		1,691,372		1,691,372	
9.7%	39,915.00	1.0%	143,480	0.50%	144,197	0.50%	144,918	0.50%	145,643	0.50%	146,371		146,371		146,371		146,371	
-9.0%	3,334,500.00	1.0%	3,543,094	0.50%	3,560,809	0.50%	3,578,614	0.50%	3,596,507	0.50%	3,614,489		3,614,489		3,614,489		3,614,489	
-7.2%	1,395,116.12	1.5%	1,317,297	0.00%	1,317,297	0.00%	1,317,297	0.00%	1,317,297	0.00%	1,317,297		1,317,297		1,317,297		1,317,297	
-1.6%	193,546.00	1.5%	174,214	0.50%	175,085	0.50%	175,960	0.50%	176,840	0.50%	177,724		177,724		177,724		177,724	
0.0%	3,500.00	1.0%	4,800	0.00%	4,800	0.00%	4,800	0.00%	4,800	0.00%	4,800		4,800		4,800		4,800	
-3.0%	29,735,727.26		29,657,518		29,216,446		33,031,125		34,542,424		35,084,835		35,084,835		35,084,835		35,084,835	
	738,389.11		793,665	0.00%	793,665													
	332,937.87		331,617	40.70%	466,587	58.59%	-	61.5%	-	63.1%	-	-	-	-	-	-	-	0.0%
	0.00		23,997	0.00%	23,997													
				0.00%	-													
	2,000.00		2,000	0.00%	2,000													
	275,228.02		194,319	0.00%	194,319													
				0.00%	-													
				0.00%	-													
	1,348,555.00		1,345,598		1,480,568		0		-		-		-		-		-	
9.4%	4,462,777.05	3.8%	5,042,590	3.80%	5,234,336	3.80%	5,433,372	3.80%	5,639,841	3.80%	5,854,155		5,854,155		5,854,155		5,854,155	
4.1%	1,587,789.90	4.5%	1,885,758	40.70%	2,130,401	58.59%	3,183,497	61.5%	3,469,202	63.1%	3,696,495		3,696,495		3,696,495		3,696,495	
-2.7%	179,000.00	1.0%	179,000	0.50%	179,895	0.50%	180,794	0.50%	181,698	0.50%	182,607		182,607		182,607		182,607	
-1.3%	850,000.00	1.0%	840,000	0.00%	840,000	0.00%	840,000	0.00%	840,000	0.00%	840,000		840,000		840,000		840,000	
0.0%	56,000.00	1.5%	52,000	0.00%	52,000	0.00%	52,000	0.00%	52,000	0.00%	52,000		52,000		52,000		52,000	
0.0%	15,000.00	1.5%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000		15,000		15,000		15,000	
6.4%	7,150,566.95		8,014,348		8,451,631		9,704,664		10,197,741		10,640,256		10,640,256		10,640,256		10,640,256	
	0.00	3.8%	0	3.80%	-	3.80%	0	3.80%	-	3.80%	-	-	-	-	-	-	-	
	0.00	4.5%	0	40.70%	-	58.59%	-	61.5%	-	63.1%	-	-	-	-	-	-	-	
	0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	1.50%	-	-	-	-	-	-	-	
	0.00		0		-		0		-		-		-		-		-	
	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-	-	-	-	-	-	-	
	0.00		0		-		0		-		-		-		-		-	
	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-	-	-	-	-	-	-	
	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-	-	-	-	-	-	-	
	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-	-	-	-	-	-	-	
	0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	1.50%	-	-	-	-	-	-	-	
	0.00		0		-		0		-		-		-		-		-	
	0.00	3.8%	0	3.80%	-	3.80%	0	3.80%	-	3.80%	-	-	-	-	-	-	-	
	0.00	4.5%	0	40.70%	-	58.59%	-	61.5%	-	63.1%	-	-	-	-	-	-	-	
	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-	-	-	-	-	-	-	
	0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	1.50%	-	-	-	-	-	-	-	
	0.00		0		-		0		-		-		-		-		-	
	0.00	3.8%	0	3.80%	-	3.80%	0	3.80%	-	3.80%	-	-	-	-	-	-	-	
	0.00	4.5%	0	1.00%	-	4.50%	0	4.50%	-	4.50%	-	-	-	-	-	-	-	
	0.00	1.5%	0	1.00%	-	1.50%	0	1.50%	-	1.50%	-	-	-	-	-	-	-	

WARREN COUNTY SCHOOL DISTRICT -- 5 YEAR BUDGET FORECAST

CONSUMABLES	1.50%		GASB45	4.50%
EXPENDITURES	0.50%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2010-2011, 2011- 2012, 2012-2013	3.80%		Benefits	BENEFITS TAB
NET COMPENSATION AGGREGATE % 2013-2014	3.80%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2014-2015	3.80%			
FACTOR	1.00%	1.0%	No Increase Items	0.0%

Function	Description	Account Number	Budget Resp.	2006-2007 Approved Budget	2007-2008 APPROVED BUDGET	2008-2009 APPROVED BUDGET
				0	0	37,148
1243 Gifted	Salaries/Wages	100	SPEC ED	305,150	304,961	330,508
	Benefits	200	SPEC ED	104,280	109,268	98,202
	Professional Svc.	300	SPEC ED	500	500	1,000
	Property Maint. Svc.	400	SPEC ED	15,000	15,000	15,000
	Transportation/Training/Comm.	500	SPEC ED	7,000	7,000	10,500
	Supplies	600	SPEC ED	15,500	15,500	16,500
	Equipment	700	SPEC ED	2,500	2,500	2,500
				449,930	454,729	474,210
1260 Physical	Professional Svc.	300	SPEC ED	0	0	0
				0	0	0
1270 Multi	Professional Svc.	300	SPEC ED	0	0	0
				0	0	0
1290 IDEA	Salaries/Wages	100	SPEC ED	670,000	903,293	882,094
	Benefits	200	SPEC ED	286,300	323,893	317,960
	Professional Svc.	300	SPEC ED	50,000	280,000	262,708
	Transportation/Training/Comm.	500	SPEC ED	143,700	130,138	220,111
	Supplies	600	SPEC ED	50,000	10,600	15,000
	Equipment	700	SPEC ED	10,000	19,200	38,834
				1,210,000	1,667,125	1,736,708
1320 Vocational Marketing	Salaries/Wages	100	SECONDARY	60,200	61,405	63,554
	Benefits	200	SECONDARY	19,480	22,738	23,852
	Professional Svc.	300				
	Supplies	600	SECONDARY	4,000	3,000	1,500
	Equipment	700	SECONDARY	5,000	3,000	3,000
				88,680	90,143	91,906
1360 Vocational Business Education	Salaries/Wages	100	SECONDARY	231,307	274,569	284,180
	Benefits	200	SECONDARY	83,380	84,624	104,048
	Professional Svc.	300				
	Property Maint. Svc.	400	SECONDARY	400	400	0
	Supplies	600	SECONDARY	5,330	3,330	3,060
	Equipment	700	SECONDARY	1,000	2,000	0
				321,417	364,923	391,288
1370 Electronics	Supplies	600	SECONDARY	6,000	5,000	5,500
	Equipment	700	SECONDARY	5,000	5,000	5,500
				11,000	10,000	11,000
1380 Vocational Trade & Industry	Salaries/Wages	100	SECONDARY	418,400	442,745	458,243
	Benefits	200	SECONDARY	174,500	178,163	186,890
	Professional Svc.	300				
	Property Maint. Svc.	400	SECONDARY	15,000	15,000	15,000
	Supplies	600	SECONDARY	66,000	60,500	65,000
	Equipment	700	SECONDARY	44,000	61,500	58,199
				717,900	757,908	783,332
1390 Vocational	Salaries/Wages	100	SECONDARY	52,500	56,731	58,717
	Benefits	200	SECONDARY	30,060	21,007	22,036

APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED		COMMENTS & DESCRIPTION
EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		
2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		
0.00		0		-		0		-		-		
343,096.31	3.8%	242,193	3.80%	251,402	3.80%	260,962	3.80%	270,879	3.80%	281,172		
96,962.66	4.5%	90,483	40.70%	102,322	58.59%	152,902	61.5%	166,624	63.1%	177,541		
1,000.00	1.0%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000		
15,000.00	1.0%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000		
10,500.00	1.0%	10,500	0.00%	10,500	0.00%	10,500	0.00%	10,500	0.00%	10,500		
16,500.00	1.5%	15,700	0.00%	15,700	0.00%	15,700	0.00%	15,700	0.00%	15,700		
2,500.00	1.5%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500		
485,558.97		377,376		398,424		458,564		482,203		503,413		
0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-		
0.00		0		-		0		-		-		
0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-		
0.00		0		-		0		-		-		
581,956.81	3.8%	646,831	3.80%	671,427	3.80%	696,958	3.80%	723,442	3.80%	750,933		
207,720.20	4.5%	309,062	40.70%	273,274	58.59%	408,359	61.5%	445,007	63.1%	474,163		
262,708.00	1.0%	83,252	0.00%	83,252	0.00%	83,252	0.00%	83,252	0.00%	83,252		
220,111.17	1.0%	51,000	0.00%	51,000	0.00%	51,000	0.00%	51,000	0.00%	51,000		
15,000.00	1.5%	17,778	0.00%	17,778	0.00%	17,778	0.00%	17,778	0.00%	17,778		
38,834.00	1.5%	22,393	0.00%	22,393	0.00%	22,393	0.00%	22,393	0.00%	22,393		
1,326,330.18		1,130,316		1,119,124		1,279,740		1,342,872		1,399,519		
66,096.00	3.8%	66,773	3.80%	69,312	3.80%	71,948	3.80%	74,682	3.80%	77,520		
23,594.52	4.5%	25,614	40.70%	28,210	58.59%	42,155	61.5%	45,939	63.1%	48,948		
0.00												
1,000.00	1.5%	1,000	0.50%	1,005	1.50%	1,020	1.50%	1,035	1.50%	1,051		
3,000.00	1.5%	3,000	0.50%	3,015	1.50%	3,060	1.50%	3,106	1.50%	3,153		
93,690.52		96,387		101,542		118,183		124,762		130,671		
293,901.90	3.8%	297,212	3.80%	308,514	3.80%	320,245	3.80%	332,414	3.80%	345,046		
102,184.22	4.5%	111,038	40.70%	125,567	58.59%	187,636	61.5%	204,476	63.1%	217,873		
0.00		0										
0.00	1.0%	0	0.50%	-	0.50%	0	0.50%	-	0.50%	-		
3,000.00	1.5%	2,000	0.50%	2,010	0.50%	2,020	0.50%	2,030	0.50%	2,040		
0.00	1.5%	1,000	0.50%	1,005	0.50%	1,010	0.50%	1,015	0.50%	1,020		
399,086.12		411,250		437,095		510,911		539,935		565,979		
7,500.00	1.5%	7,500	1.50%	7,613	1.50%	7,727	1.50%	7,843	1.50%	7,960		
2,500.00	1.0%	2,500	1.00%	2,525	1.00%	2,550	1.00%	2,576	1.00%	2,602		
10,000.00		10,000		10,138		10,277		10,418		10,562		
476,572.00	3.8%	535,190	3.80%	555,541	3.80%	576,665	3.80%	598,579	3.80%	621,325		
184,873.71	4.5%	205,299	40.70%	226,108	58.59%	337,877	61.5%	368,200	63.1%	392,324		
0.00		3,000										
15,000.00	1.0%	10,000	0.50%	10,050	0.50%	10,100	0.50%	10,151	0.50%	10,202		
72,900.00	1.5%	71,000	0.50%	71,355	0.50%	71,712	0.50%	72,070	0.50%	72,431		
51,029.00	1.5%	64,000	0.50%	64,320	0.50%	64,642	0.50%	64,965	0.50%	65,290		
800,374.71		888,489		927,374		1,060,996		1,113,965		1,161,570		
60,771.58	3.8%	77,759	3.80%	80,716	3.80%	83,785	3.80%	86,969	3.80%	90,274		
21,693.84	4.5%	17,223	40.70%	32,852	58.59%	49,091	61.5%	53,497	63.1%	57,002		

WARREN COUNTY SCHOOL DISTRICT -- 5 YEAR BUDGET FORECAST

CONSUMABLES	1.50%		GASB45	4.50%
EXPENDITURES	0.50%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2010-2011, 2011- 2012, 2012-2013	3.80%		Benefits	BENEFITS TAB
NET COMPENSATION AGGREGATE % 2013-2014	3.80%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2014-2015	3.80%			
FACTOR	1.00%	1.0%	No Increase Items	0.0%

Function	Description	Account Number	Budget Resp.	2006-2007 Approved Budget	2007-2008 APPROVED BUDGET	2008-2009 APPROVED BUDGET
Instructional	Professional Svc.	300	SECONDARY	25,000	15,000	15,000
	Property Maint. Svc.	400	SECONDARY	14,600	6,600	2,000
	Transportation/Training/Comm.	500	SECONDARY	2,500	2,500	2,500
	Supplies	600	SECONDARY	0	13,000	13,000
	Equipment	700	SECONDARY	0	0	0
	Dues/Judgements/Misc.	800	SECONDARY	6,500	6,500	6,500
				131,160	121,338	119,753
1410 Drivers Ed	Property Maint. Svc.	400	SECONDARY	500	0	0
				500	0	0
1420	Salaries/Wages	100	SECONDARY	10,000	26,000	24,000
	Benefits	200	SECONDARY	1,450	3,843	3,547
	Supplies	600	SECONDARY	0	1,500	1,500
Summer School				11,450	31,343	29,047
1430	Salaries/Wages	100	SECONDARY	21,000	21,000	20,000
	Benefits	200	SECONDARY	3,250	3,250	3,306
Homebound	Professional Svc.	300				
				24,250	24,250	23,306
1441 Incarcerated	Transportation/Training/Comm.	500	SECONDARY	0	0	0
				0	0	0
1490 Other Instruction Tutoring/Coaches	Salaries/Wages	100	FED PROG	838,605	1,040,634	175,470
	Benefits	200	FED PROG	329,175	342,881	58,470
	Professional Svc.	300	FED PROG	0	0	0
	Transportation/Training/Comm.	500	FED PROG	7,900	300	300
	Supplies	600	FED PROG	8,908	271,606	0
	Equipment	700	FED PROG	1,000	0	0
				1,185,588	1,655,421	234,240
1610 STW	Supplies	600	FED PROG	0	0	0
				0	0	0
2110 Pupil Services	Transportation/Training/Comm.	500	SECONDARY	0	0	0
	Supplies	600	SECONDARY	0	0	0
	Equipment	700	SECONDARY	0	0	0
				0	0	0
2120 Guidance	Salaries/Wages	100	SEC / ELEM	759,438	835,159	889,810
	Benefits	200	SEC / ELEM	304,940	289,922	304,376
	Transportation/Training/Comm.	500	SEC / ELEM	2,400	2,400	2,400
	Supplies	600	SEC / ELEM	17,200	16,950	30,950
	Equipment	700	SEC / ELEM	7,500	7,100	7,100
				1,091,478	1,151,531	1,234,636
2140 Scoring	Professional Svc.	300	SEC / ELEM	30,000	15,000	15,000
				30,000	15,000	15,000
2160 Attendance Services	Salaries/Wages	100	TECHNOLOGY	21,056	22,616	23,408
	Benefits	200	TECHNOLOGY	14,380	8,375	8,785
	Professional Svc.	300	TECHNOLOGY	34,919	44,000	44,000
	Transportation/Training/Comm.	500	TECHNOLOGY	8,200	5,000	5,000
	Supplies	600	TECHNOLOGY	3,000	2,200	2,200

APPROVED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		COMMENTS & DESCRIPTION
2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		2017-2018		
-20.0%	12,000.00	1.0%	11,350	0.00%	11,350	0.00%	11,350	0.00%	11,350	0.00%	11,350	0.00%	11,350	0.00%	11,350	0.00%	11,350	
50.0%	3,000.00	1.0%	6,000	0.00%	6,000	0.00%	6,000	0.00%	6,000	0.00%	6,000	0.00%	6,000	0.00%	6,000	0.00%	6,000	
-20.0%	2,000.00	1.0%	12,529	0.00%	12,529	0.00%	12,529	0.00%	12,529	0.00%	12,529	0.00%	12,529	0.00%	12,529	0.00%	12,529	
0.0%	13,000.00	1.5%	13,572	0.00%	13,572	0.00%	13,572	0.00%	13,572	0.00%	13,572	0.00%	13,572	0.00%	13,572	0.00%	13,572	
	0.00	1.5%	14,000	0.00%	14,000	0.00%	14,000	0.00%	14,000	0.00%	14,000	0.00%	14,000	0.00%	14,000	0.00%	14,000	
0.0%	6,500.00	1.0%	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	
-0.7%	118,965.42		159,933		178,519		197,827		205,417		212,226							
	0.00	1.0%	0	1.00%	0	1.00%	0	1.00%	0	1.00%	0	1.00%	0	1.00%	0	1.00%	0	
	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
-62.5%	9,000.00	3.8%	8,000	3.80%	8,304	3.80%	8,620	3.80%	8,948	3.80%	9,288							
-15.9%	2,983.20	4.5%	1,198	40.70%	3,380	58.59%	5,051	61.5%	5,504	63.1%	5,864							
0.0%	1,500.00	1.5%	1,000	1.50%	1,015	1.50%	1,030	1.50%	1,046	1.50%	1,061							
-53.6%	13,483.20		10,198		12,699		14,701		15,497		16,213							
0.0%	20,000.00	3.8%	16,000	3.80%	16,608	3.80%	17,240	3.80%	17,895	3.80%	18,576							
-14.2%	2,836.00	4.5%	2,555	40.70%	6,760	58.59%	10,101	61.5%	11,008	63.1%	11,729							
	0.00																	
-2.0%	22,836.00		18,555		23,368		27,341		28,903		30,305							
	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-							
	0.00		0		-		0		-		-							
4.0%	182,418.87	3.8%	163,261	3.80%	169,469	3.80%	175,913	3.80%	182,598	3.80%	189,537							
-5.7%	55,156.06	4.5%	45,891	40.70%	68,975	58.59%	103,070	61.5%	112,320	63.1%	119,679							
	0.00	1.0%	14,399	0.00%	14,399	0.00%	14,399	0.00%	14,399	0.00%	14,399							
0.0%	300.00	1.0%	300	0.00%	300	0.00%	300	0.00%	300	0.00%	300							
	4,000.00	1.5%	213	0.00%	213	0.00%	213	0.00%	213	0.00%	213							
	0.00	1.5%	0	0.00%	-	0.00%	0	0.00%	-	0.00%	-							
3.3%	241,874.93		224,064		253,356		293,895		309,830		324,128							
	0.00	1.5%	0	0.00%	-	1.50%	0	1.50%	-	1.50%	-							
	0.00		0		-		0		-		-							
	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-							
	0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	1.50%	-							
	0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	1.50%	-							
	0.00		0		-		0		-		-							
0.7%	895,952.85	3.8%	896,639	3.80%	930,734	3.80%	966,125	3.80%	1,002,838	3.80%	1,040,946							
-1.3%	300,455.64	4.5%	355,996	40.70%	378,813	58.59%	566,068	61.5%	616,870	63.1%	657,286							
0.0%	2,400.00	1.0%	2,400	1.00%	2,424	1.00%	2,448	1.00%	2,473	1.00%	2,497							
0.0%	30,950.00	1.5%	30,950	0.50%	31,105	1.50%	31,571	1.50%	32,045	1.50%	32,526							
0.0%	7,100.00	1.5%	6,700	0.50%	6,734	1.50%	6,835	1.50%	6,937	1.50%	7,041							
0.2%	1,236,858.49		1,292,685		1,349,810		1,573,047		1,661,163		1,740,296							
-50.0%	7,500.00	1.0%	7,575	1.00%	7,575	1.00%	7,651	1.00%	7,727	1.00%	7,805							
-50.0%	7,500.00		7,500		7,575		7,651		7,727		7,805							
3.5%	24,226.74	3.8%	25,018	3.80%	25,969	3.80%	26,957	3.80%	27,981	3.80%	29,044							
-1.6%	8,648.30	4.5%	9,934	40.70%	10,570	58.59%	15,794	61.5%	17,212	63.1%	18,340							
-36.4%	28,000.00	1.0%	0	0.00%	0	0.50%	0	0.50%	0	0.50%	-							
0.0%	5,000.00	1.0%	4,800	0.00%	4,800	0.50%	4,824	0.50%	4,848	0.50%	4,872							
-45.5%	1,200.00	1.5%	1,400	0.00%	1,400	0.50%	1,407	0.50%	1,414	0.50%	1,421							

WARREN COUNTY SCHOOL DISTRICT -- 5 YEAR BUDGET FORECAST

CONSUMABLES	1.50%		GASB45	4.50%
EXPENDITURES	0.50%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2010-2011, 2011- 2012, 2012-2013	3.80%		Benefits	BENEFITS TAB
NET COMPENSATION AGGREGATE % 2013-2014	3.80%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2014-2015	3.80%			
FACTOR	1.00%	1.0%	No Increase Items	0.0%

Function	Description	Account Number	Budget Resp.	2006-2007 Approved Budget	2007-2008 APPROVED BUDGET	2008-2009 APPROVED BUDGET
				81,555	82,190	83,393
2190 Administrative Supplemental	Salaries/Wages	100	SUPERINTENDENT	6,000	0	0
	Benefits	200	SUPERINTENDENT	900	0	0
	Professional Svc.	300	SUPERINTENDENT	1,000	0	0
	Supplies	600	SUPERINTENDENT	16,000	16,000	16,000
				23,900	16,000	16,000
2220 Technology Services	Salaries/Wages	100	TECHNOLOGY	369,612	386,153	400,889
	Benefits	200	TECHNOLOGY	140,140	138,359	145,643
	Professional Svc.	300	TECHNOLOGY	25,000	25,000	20,000
	Property Maint. Svc.	400	TECHNOLOGY	208,850	300,000	310,000
	Transportation/Training/Comm.	500	TECHNOLOGY	275,200	312,000	312,000
	Supplies	600	TECHNOLOGY	65,000	121,000	65,000
	Equipment	700	TECHNOLOGY	1,000	1,000	1,000
	Dues/Judgements/Misc.	800	TECHNOLOGY	2,000	2,000	1,500
				1,086,802	1,285,512	1,256,031
2240 Tech Teaching Title IID	Salaries/Wages	100	FED PROG	26,474	0	0
	Benefits	200	FED PROG	8,402	0	0
	Professional Svc.	300	FED PROG	5,000	0	0
				39,876	0	0
2250 Library Services	Salaries/Wages	100	SEC / ELEM	521,403	522,297	532,088
	Benefits	200	SEC / ELEM	197,520	186,986	193,209
	Professional Svc.	300	SEC / ELEM			
	Transportation/Training/Comm.	500	SEC / ELEM	88,540	0	0
	Supplies	600	SEC / ELEM	64,696	69,327	65,420
	Equipment	700	SEC / ELEM	0	0	0
				872,159	778,610	790,717
2260 Curriculum Development	Salaries/Wages	100	SEC / ELEM	9,826	15,000	13,000
	Benefits	200	SEC / ELEM	3,474	1,488	1,488
	Professional Svc.	300	SEC / ELEM			
	Transportation/Training/Comm.	500	SEC / ELEM	11,400	11,400	10,000
	Supplies	600	SEC / ELEM	12,000	18,000	14,000
				36,700	45,888	38,488
2270 Staff Development	Salaries/Wages	100	PERSONNEL	224,468	262,802	192,007
	Benefits	200	PERSONNEL	66,079	77,419	72,597
	Professional Svc.	300	PERSONNEL	101,000	170,751	94,000
	Transportation/Training/Comm.	500	PERSONNEL	34,300	75,790	57,957
	Supplies	600	PERSONNEL	24,641	19,700	17,440
	Equipment	700	PERSONNEL	4,000	2,400	2,400
	Dues/Judgements/Misc.	800	PERSONNEL	2,000	3,000	3,000
				456,488	611,862	439,402
2271 Certificated	Salaries/Wages	100	PERSONNEL			
	Benefits	200	PERSONNEL			
	Transportation/Training/Comm.	500	PERSONNEL	8,500	41,500	15,000
				8,500	41,500	15,000
2272 Non - Cert.	Transportation/Training/Comm.	500	PERSONNEL	2,000	2,000	1,500

APPROVED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		COMMENTS & DESCRIPTION
2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		2017-2018		
-19.6%	67,075.04	41,152		42,739		48,982		51,455		53,677								
	0.00	3.8%	0	3.80%	-	3.80%	0	3.80%	-	3.80%	-							
	0.00	4.5%	0	40.70%	-	58.59%	-	61.5%	-	63.1%	-							
	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-							
-50.0%	8,000.00	1.5%	8,000	0.00%	8,000	1.50%	8,120	1.50%	8,242	1.50%	8,365							
-50.0%	8,000.00		8,000		8,000		8,120		8,242		8,365							
5.0%	420,856.35	3.8%	486,091	3.80%	504,575	3.80%	523,761	3.80%	543,664	3.80%	564,323							
-0.3%	145,184.28	4.5%	167,262	40.70%	205,364	58.59%	306,880	61.5%	334,421	63.1%	356,331							
-25.0%	15,000.00	1.0%	15,000	0.50%	15,075	0.50%	15,150	0.50%	15,226	0.50%	15,302							
0.0%	310,000.00	1.0%	325,500	0.00%	325,500	0.00%	325,500	0.00%	325,500	0.00%	325,500							
-3.8%	300,000.00	1.0%	300,000	0.00%	300,000	0.00%	300,000	0.00%	300,000	0.00%	300,000							
0.0%	65,000.00	1.5%	65,000	0.00%	65,000	0.00%	65,000	0.00%	65,000	0.00%	65,000							
0.0%	1,000.00	1.5%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000							
0.0%	1,500.00	1.0%	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500							
0.2%	1,258,540.63		1,361,353		1,418,014		1,538,792		1,586,311		1,628,957							
	0.00	3.8%	0	3.80%	-	3.80%	0	3.80%	-	3.80%	-							
	0.00	4.5%	0	40.70%	-	58.59%	-	61.5%	-	63.1%	-							
	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-							
	0.00		0		-		0		-		-							
3.8%	552,343.02	3.8%	559,309	3.80%	580,577	3.80%	602,653	3.80%	625,554	3.80%	649,341							
-1.7%	190,008.85	4.5%	219,950	40.70%	236,298	58.59%	353,104	61.5%	384,794	63.1%	410,014							
	0.00		0		-		0		-		-							
	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-							
-5.5%	61,853.00	1.5%	66,913	0.00%	66,913	1.50%	67,917	1.50%	68,935	1.50%	69,969							
	0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	1.50%	-							
1.7%	804,204.87		846,172		883,788		1,023,674		1,079,283		1,129,325							
-76.9%	3,000.00	3.8%	10,000	3.80%	10,380	3.80%	10,775	3.80%	11,184	3.80%	11,609							
0.0%	1,488.00	4.5%	1,043	40.70%	4,225	58.59%	6,313	61.5%	6,880	63.1%	7,331							
	0.00		0		-		0		-		-							
0.0%	10,000.00	1.0%	10,000	0.00%	10,000	1.00%	10,100	1.00%	10,201	1.00%	10,303							
0.0%	14,000.00	1.5%	14,000	1.50%	14,210	1.50%	14,423	1.50%	14,639	1.50%	14,859							
-26.0%	28,488.00		35,043		38,815		41,611		42,905		44,102							
4.2%	200,156.46	3.8%	222,766	3.80%	231,237	3.80%	240,030	3.80%	249,151	3.80%	258,618							
-14.1%	62,369.15	4.5%	68,015	40.70%	94,115	58.59%	140,637	61.5%	153,259	63.1%	163,300							
-54.8%	42,479.00	1.0%	47,479	0.50%	47,716	0.50%	47,955	0.50%	48,195	0.50%	48,436							
-72.6%	15,867.35	1.0%	52,500	0.50%	52,763	0.50%	53,026	0.50%	53,291	0.50%	53,558							
-28.3%	12,500.00	1.5%	12,500	0.00%	12,500	0.00%	12,500	0.00%	12,500	0.00%	12,500							
-16.7%	2,000.00	1.5%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000							
0.0%	3,000.00	1.0%	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500							
-23.0%	338,371.96		406,760		441,830		497,648		519,895		539,912							
	0.00		0		-		-		-		-							
	0.00		0	40.70%	-	58.59%	-	61.5%	-	63.1%	-							
-16.7%	12,500.00	1.0%	12,500	0.00%	12,500	1.00%	12,625	1.00%	12,751	1.00%	12,879							
-16.7%	12,500.00		12,500		12,500		12,625		12,751		12,879							
-33.3%	1,000.00	1.0%	1,000	0.00%	1,000	1.00%	1,010	1.00%	1,020	1.00%	1,030							

WARREN COUNTY SCHOOL DISTRICT -- 5 YEAR BUDGET FORECAST

CONSUMABLES	1.50%		GASB45	4.50%
EXPENDITURES	0.50%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2010-2011, 2011- 2012, 2012-2013	3.80%		Benefits	BENEFITS TAB
NET COMPENSATION AGGREGATE % 2013-2014	3.80%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2014-2015	3.80%			
FACTOR	1.00%	1.0%	No Increase Items	0.0%

Function	Description	Account Number	Budget Resp.	2006-2007 Approved Budget	2007-2008 APPROVED BUDGET	2008-2009 APPROVED BUDGET
				2,000	2,000	1,500
2275	Salaries/Wages	100	PERSONNEL			
Staff Support	Benefits	200	PERSONNEL			
						0
2310	Salaries/Wages	100	SUPERINTENDENT	5,000	5,464	5,655
Board of Education	Benefits	200	SUPERINTENDENT	800	873	72,049
Services	Professional Svc.	300	SUPERINTENDENT	38,000	56,000	46,000
	Transportation/Training/Comm.	500	SUPERINTENDENT	14,000	12,800	12,800
	Supplies	600	SUPERINTENDENT	16,500	6,500	6,500
	Dues/Judgements/Misc.	800	BUSINESS	39,500	35,000	25,000
				113,800	116,637	168,003
2320 Board Treas.	Salaries/Wages	100	BUSINESS	0	0	0
				0	0	0
2330	Salaries/Wages	100	BUSINESS	36,200	11,610	22,857
Tax Collection	Benefits	200	BUSINESS	48,500	30,492	29,836
	Professional Svc.	300	BUSINESS	194,000	170,000	114,000
	Property Maint. Svc.	400	BUSINESS	1,800	800	800
	Transportation/Training/Comm.	500	BUSINESS	3,800	3,800	3,800
	Supplies	600	BUSINESS	5,400	5,400	5,400
	Equipment	700	BUSINESS	1,000	1,000	1,000
	Dues/Judgements/Misc.	800	BUSINESS	(32,000)	(42,000)	(50,000)
				258,700	181,102	127,693
2350 Legal Svc.	Professional Svc.	300	SUPERINTENDENT	133,000	140,000	140,000
				133,000	140,000	140,000
2360	Salaries/Wages	100	SUPERINTENDENT	291,935	296,576	260,246
Office of the	Benefits	200	SUPERINTENDENT	86,420	111,822	97,331
Superintendent	Transportation/Training/Comm.	500	SUPERINTENDENT	8,000	4,000	4,000
	Supplies	600	SUPERINTENDENT	8,000	2,500	2,500
	Equipment	700	SUPERINTENDENT	3,000	2,600	2,600
	Dues/Judgements/Misc.	800	SUPERINTENDENT	2,000	2,000	2,000
				399,355	419,498	368,677
2380	Salaries/Wages	100	SEC / ELEM	2,011,727	1,775,962	1,704,075
Office of the	Benefits	200	SEC / ELEM	754,170	633,869	619,090
Principal	Transportation/Training/Comm.	500	SEC / ELEM	62,245	60,030	55,740
	Supplies	600	SEC / ELEM	67,986	63,370	54,110
	Equipment	700	SEC / ELEM	6,000	9,200	6,000
				2,902,128	2,542,430	2,439,015
2390	Salaries/Wages	100	PERSON/ BUSIN	368,626	378,373	460,094
Administrative	Benefits	200	PERSON/ BUSIN	146,540	139,504	168,598
Support Services	Transportation/Training/Comm.	500	PERSON/ BUSIN	33,200	31,200	31,200
	Supplies	600	PERSON/ BUSIN	4,800	4,800	4,800
	Equipment	700	PERSON/ BUSIN	7,000	7,000	6,500
	Dues/Judgements/Misc.	800	PERSON/ BUSIN	23,500	23,500	23,500
				583,666	584,377	694,693
2400 ABG Prof Devel	Salaries/Wages	100	FED PROG	0	0	0

	APPROVED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		COMMENTS & DESCRIPTION
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2014-2015		2014-2015		
-33.3%	1,000.00		1,000		1,000		1,010		1,020		1,030		1,030		1,030		
	19,078.80																
	15,136.71																
	34,215.51		0		0		0		0		0		0		0		
3.5%	5,852.64	3.8%	9,712	3.80%	10,081	3.80%	10,465	3.80%	10,862	3.80%	11,275		11,275		11,275		
-0.1%	71,942.71	4.5%	1,696	40.70%	4,103	58.59%	6,131	61.5%	6,682	63.1%	7,119		7,119		7,119		
-10.9%	41,000.00	1.0%	41,000	0.00%	41,000	0.00%	41,000	0.00%	41,000	0.00%	41,000		41,000		41,000		
0.0%	12,800.00	1.0%	12,800	0.00%	12,800	0.00%	12,800	0.00%	12,800	0.00%	12,800		12,800		12,800		
0.0%	6,500.00	1.5%	6,500	0.00%	6,500	0.00%	6,500	0.00%	6,500	0.00%	6,500		6,500		6,500		
-22.0%	19,500.00	1.0%	13,500	0.00%	13,500	0.00%	13,500	0.00%	13,500	0.00%	13,500		13,500		13,500		
-6.2%	157,595.35		85,208		87,984		90,396		91,344		92,194		92,194		92,194		
	0.00	3.8%	0	3.80%	-	3.80%	0	3.80%	-	3.80%	-	-	-	-	-	-	
	0.00		0		-		0		-		-		-		-		
21.0%	27,656.40	3.8%	10,169	3.80%	10,556	3.80%	10,957	3.80%	11,373	3.80%	11,806		11,806		11,806		
-9.9%	26,889.93	4.5%	31,634	40.70%	4,296	58.59%	6,420	61.5%	6,996	63.1%	7,454		7,454		7,454		
43.9%	164,000.00	1.0%	154,500	0.00%	154,500	0.00%	154,500	0.00%	154,500	0.00%	154,500		154,500		154,500		
0.0%	800.00	1.0%	800	0.00%	800	0.00%	800	0.00%	800	0.00%	800		800		800		
0.0%	3,800.00	1.0%	4,000	0.00%	4,000	0.00%	4,000	0.00%	4,000	0.00%	4,000		4,000		4,000		
0.0%	5,400.00	1.5%	3,400	0.00%	3,400	0.00%	3,400	0.00%	3,400	0.00%	3,400		3,400		3,400		
0.0%	1,000.00	1.5%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000		1,000		1,000		
196.0%	(148,000.00)	1.0%	(173,000)	1.50%	(175,595)	1.50%	(178,229)	1.50%	(180,902)	1.50%	(183,616)		(183,616)		(183,616)		
-36.1%	81,546.33		32,503		2,957		2,848		1,167		(656)		(656)		(656)		
0.0%	140,000.00	1.0%	80,000	0.00%	80,000	0.00%	80,000	1.00%	80,800	1.00%	81,608		81,608		81,608		
0.0%	140,000.00		80,000		80,000		80,000		80,800		81,608		81,608		81,608		
-0.9%	257,774.00	3.8%	266,775	3.80%	276,919	3.80%	287,449	3.80%	298,372	3.80%	309,710		309,710		309,710		
21.3%	118,077.82	4.5%	131,543	40.70%	112,707	58.59%	168,421	61.5%	183,536	63.1%	195,561		195,561		195,561		
50.0%	6,000.00	1.0%	6,000	0.00%	6,000	0.00%	6,000	0.00%	6,000	0.00%	6,000		6,000		6,000		
0.0%	2,500.00	1.5%	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500		7,500		7,500		
0.0%	2,600.00	1.0%	2,700	0.00%	2,700	0.00%	2,700	0.00%	2,700	0.00%	2,700		2,700		2,700		
0.0%	2,000.00	1.0%	1,900	0.00%	1,900	0.00%	1,900	0.00%	1,900	0.00%	1,900		1,900		1,900		
5.5%	388,951.82		416,418		407,727		473,970		500,008		523,371		523,371		523,371		
4.1%	1,774,345.41	3.8%	1,792,534	3.80%	1,860,696	3.80%	1,931,449	3.80%	2,004,844	3.80%	2,081,028		2,081,028		2,081,028		
-1.1%	612,102.11	4.5%	741,298	40.70%	757,312	58.59%	1,131,666	61.5%	1,233,228	63.1%	1,314,026		1,314,026		1,314,026		
-9.5%	50,454.00	1.0%	55,828	0.00%	55,828	0.00%	55,828	0.00%	55,828	0.00%	55,828		55,828		55,828		
-14.5%	46,283.00	1.5%	47,450	0.50%	47,687	0.50%	47,926	0.50%	48,165	0.50%	48,406		48,406		48,406		
16.7%	7,000.00	1.5%	7,000	0.50%	7,035	0.50%	7,070	0.50%	7,106	0.50%	7,141		7,141		7,141		
2.1%	2,490,184.52		2,644,110		2,728,558		3,173,939		3,349,171		3,506,429		3,506,429		3,506,429		
21.1%	557,388.57	3.8%	608,637	3.80%	631,781	3.80%	655,804	3.80%	680,725	3.80%	706,592		706,592		706,592		
15.2%	194,191.71	4.5%	223,757	40.70%	257,138	58.59%	384,246	61.5%	418,730	63.1%	446,164		446,164		446,164		
-3.2%	30,200.00	1.0%	43,700	0.00%	43,700	0.00%	43,700	0.00%	43,700	0.00%	43,700		43,700		43,700		
0.0%	4,800.00	1.5%	13,800	0.00%	13,800	0.00%	13,800	0.00%	13,800	0.00%	13,800		13,800		13,800		
-7.7%	6,000.00	1.5%	7,000	0.00%	7,000	0.00%	7,000	0.00%	7,000	0.00%	7,000		7,000		7,000		
0.0%	23,500.00	1.0%	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000		20,000		20,000		
17.5%	816,080.28		916,894		973,418		1,124,550		1,183,955		1,237,257		1,237,257		1,237,257		
	0.00	3.8%	40,705	3.80%	42,253	3.80%	43,859	3.80%	45,526	3.80%	47,256		47,256		47,256		

WARREN COUNTY SCHOOL DISTRICT -- 5 YEAR BUDGET FORECAST

CONSUMABLES	1.50%		GASB45	4.50%
EXPENDITURES	0.50%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2010-2011, 2011- 2012, 2012-2013	3.80%		Benefits	BENEFITS TAB
NET COMPENSATION AGGREGATE % 2013-2014	3.80%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2014-2015	3.80%			
FACTOR	1.00%	1.0%	No Increase Items	0.0%

Function	Description	Account Number	Budget Resp.	2006-2007 Approved Budget	2007-2008 APPROVED BUDGET	2008-2009 APPROVED BUDGET
	Benefits	200	FED PROG			
	Professional Svc.	300	FED PROG			
				0	0	0
2430 Dental	Salaries/Wages	100	PERSONNEL	0	0	0
				0	0	0
2440 Nursing Services	Salaries/Wages	100	PERSONNEL	288,500	306,377	316,995
	Benefits	200	PERSONNEL	108,280	112,341	117,842
	Professional Svc.	300	PERSONNEL	31,000	27,500	27,500
	Transportation/Training/Comm.	500	PERSONNEL	3,250	3,250	3,250
	Supplies	600	PERSONNEL	7,900	8,400	8,400
	Equipment	700	PERSONNEL	3,000	7,000	15,000
				441,930	464,868	488,987
2500 Business	Salaries/Wages	100	BUSINESS	479,700	466,049	546,597
	Benefits	200	BUSINESS	179,380	172,578	193,879
Administration	Professional Svc.	300	BUSINESS	500	500	500
	Property Maint. Svc.	400	BUSINESS	113,000	0	0
Services	Transportation/Training/Comm.	500	BUSINESS	27,800	20,300	14,800
	Supplies	600	BUSINESS	19,000	19,000	19,000
	Equipment	700	BUSINESS	2,500	2,500	2,500
	Dues/Judgements/Misc.	800	BUSINESS	11,270	11,101	20,552
				833,150	692,028	797,828
2610 Physical Plant	Salaries/Wages	100	BLDG GROUNDS	634,120	566,606	705,913
Facilities	Benefits	200	BLDG GROUNDS	207,881	209,814	264,929
	Professional Svc.	300	BLDG GROUNDS	26,000	20,000	20,000
	Property Maint. Svc.	400	BLDG GROUNDS	1,899,335	1,890,043	1,850,225
	Transportation/Training/Comm.	500	BLDG GROUNDS	362,320	362,320	371,320
	Supplies	600	BLDG GROUNDS	414,000	404,000	395,000
	Equipment	700	BLDG GROUNDS	20,000	20,000	20,000
	Dues/Judgements/Misc.	800	BLDG GROUNDS	2,500	2,500	2,500
				3,566,156	3,475,283	3,629,887
2620 Plant Maintenance	Salaries/Wages	100	BLDG GROUNDS	1,396,400	1,404,854	1,400,030
	Benefits	200	BLDG GROUNDS	836,110	505,178	510,491
	Professional Svc.	300	BLDG GROUNDS			
& Operation	Property Maint. Svc.	400	BLDG GROUNDS	194,250	200,500	187,500
	Supplies	600	BLDG GROUNDS	850,000	850,000	840,000
				3,276,760	2,960,532	2,938,021
2710 Student	Salaries/Wages	100	BUSINESS	48,300	50,216	48,679
Transportation	Benefits	200	BUSINESS	24,220	18,595	18,269
Services	Transportation/Training/Comm.	500	BUSINESS	3,300	2,950	3,282
	Supplies	600	BUSINESS	2,000	1,500	1,500
	Equipment	700	BUSINESS	2,000	1,600	1,600
	Dues/Judgements/Misc.	800	BUSINESS	1,200	1,200	1,200
				81,020	76,062	74,529
2720 Vehicle Operation	Transportation Contracted Carriers	500	BUSINESS	4,114,432	4,044,200	3,979,750
	Supplies(Bulk Fuel)	600	BUSINESS	535,000	500,000	721,650

APPROVED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		COMMENTS & DESCRIPTION
2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015								
		18,185	40.70%	17,197	58.59%	25,698	61.5%	28,004	63.1%	29,839								
				-	1.00%		1.00%		1.00%									
0.00		58,890		59,450		69,557		73,530		77,095								
0.00	3.8%	0	3.80%	-	3.80%	0	3.80%	-	3.80%	-								
0.00		0		-		0		-		-								
4.0%	329,554.00	3.8%	493,670	3.80%	512,442	3.80%	531,928	3.80%	552,141	3.80%	573,122							
-1.1%	116,571.12	4.5%	182,514	40.70%	208,566	58.59%	311,665	61.5%	339,635	63.1%	361,887							
0.0%	27,500.00	1.0%	27,500	0.50%	27,638	1.00%	27,914	1.00%	28,193	1.00%	28,475							
0.0%	3,250.00	1.0%	3,902	0.00%	3,902	0.00%	3,902	1.00%	3,941	1.00%	3,980							
0.0%	8,400.00	1.5%	8,369	0.50%	8,411	1.50%	8,537	1.50%	8,665	1.50%	8,795							
0.0%	15,000.00	1.5%	15,000	0.50%	15,075	1.50%	15,301	1.50%	15,531	1.50%	15,764							
2.3%	500,275.12		730,955		776,034		899,246		948,106		992,023							
3.4%	565,399.62	3.8%	597,073	3.80%	619,777	3.80%	643,344	3.80%	667,791	3.80%	693,167							VAC BUYOUT
-11.4%	171,864.10	4.5%	214,275	40.70%	252,252	58.59%	376,945	61.5%	410,774	63.1%	437,687							
102.4%	1,012.00	1.0%	1,012	0.00%	1,012	1.00%	1,022	1.00%	1,032	1.00%	1,043							
	0.00	1.0%	0	0.00%	-	1.00%	0	1.00%	-	1.00%	-							
6.1%	15,700.00	1.0%	16,926	0.00%	16,926	1.00%	17,095	1.00%	17,266	1.00%	17,439							
0.0%	19,000.00	1.5%	18,000	0.00%	18,002	1.50%	18,272	1.50%	18,546	1.50%	18,824							
0.0%	2,500.00	1.5%	2,500	0.00%	2,500	1.50%	2,538	1.50%	2,576	1.50%	2,614							
15.9%	23,810.00	1.0%	2,000	0.00%	2,000	1.00%	2,020	1.00%	2,040	1.00%	2,061							
0.2%	799,285.72		851,786		912,469		1,061,236		1,120,026		1,172,835							
3.1%	728,106.93	3.8%	715,492	3.80%	742,681	3.80%	770,921	3.80%	800,216	3.80%	830,625							
-1.9%	259,914.86	4.5%	298,547	40.70%	302,275	58.59%	451,695	61.5%	492,232	63.1%	524,482							
0.0%	20,000.00	1.0%	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000							
2.5%	1,895,950.00	1.0%	1,913,350	0.00%	1,913,350	0.00%	1,913,350	0.00%	1,913,350	0.00%	1,913,350							
0.0%	371,320.00	1.0%	316,320	0.00%	316,320	0.00%	316,320	0.00%	316,320	0.00%	316,320							
0.0%	395,000.00	1.5%	383,000	0.00%	383,000	0.00%	383,000	0.00%	383,000	0.00%	383,000							
0.0%	20,000.00	1.5%	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000							
0.0%	2,500.00	1.0%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500							
1.7%	3,692,791.79		3,669,209		3,700,125		3,877,786		3,947,619		4,010,277							
6.8%	1,495,581.66	3.8%	1,561,314	3.80%	1,620,644	3.80%	1,682,269	3.80%	1,746,196	3.80%	1,812,551							
-2.0%	500,392.84	4.5%	540,290	40.70%	659,610	58.59%	985,668	61.5%	1,074,127	63.1%	1,144,501							
			30,000	0.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%	30,000							
0.0%	187,500.00	1.0%	187,500	0.00%	187,500	0.00%	187,500	0.00%	187,500	0.00%	187,500							
-44.6%	465,000.00	1.5%	465,000	0.00%	465,000	0.00%	465,000	0.00%	465,000	0.00%	465,000							
-9.9%	2,648,474.50		2,784,104		2,962,754		3,350,437		3,502,823		3,639,552							
4.0%	50,649.85	3.8%	52,473	3.80%	54,467	3.80%	56,538	3.80%	58,687	3.80%	60,917							
-1.0%	18,080.65	4.5%	20,768	40.70%	22,168	58.59%	33,127	61.5%	36,100	63.1%	38,465							
-20.8%	2,600.00	1.0%	3,618	0.50%	3,618	0.50%	3,654	0.50%	3,654	0.50%	3,673							
0.0%	1,500.00	1.5%	1,500	0.00%	1,500	0.50%	1,508	0.50%	1,515	1.50%	1,538							
0.0%	1,600.00	1.5%	1,100	0.00%	1,100	0.50%	1,106	0.50%	1,111	1.50%	1,128							
0.0%	1,200.00	1.0%	700	0.00%	700	0.50%	704	0.50%	707	1.00%	714							
1.5%	75,630.50		80,141		83,553		96,617		101,773		106,433							
3.1%	4,105,000.00	1.0%	4,750,748	3.80%	4,881,276	3.50%	5,052,121	3.50%	5,228,945	3.50%	5,411,958							
-23.8%	550,000.00	1.5%	500,000	0.00%	500,000	0.50%	502,500	0.50%	505,013	0.50%	507,538							

WARREN COUNTY SCHOOL DISTRICT -- 5 YEAR BUDGET FORECAST

CONSUMABLES	1.50%		GASB45	4.50%
EXPENDITURES	0.50%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2010-2011, 2011- 2012, 2012-2013	3.80%		Benefits	BENEFITS TAB
NET COMPENSATION AGGREGATE % 2013-2014	3.80%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2014-2015	3.80%			
FACTOR	1.00%	1.0%	No Increase Items	0.0%

Function	Description	Account Number	Budget Resp.	2006-2007 Approved Budget	2007-2008 APPROVED BUDGET	2008-2009 APPROVED BUDGET
				4,649,432	4,544,200	4,701,400
2750 Non-Pub Trans	Transportation/Training/Comm.	500	BUSINESS	150,000	150,000	90,000
				150,000	150,000	90,000
2813 Program Evaluation	Salaries/Wages	100	SEC / ELEM	0	0	0
	Benefits	200	SEC / ELEM	0	0	0
	Professional Svc.	300	SEC / ELEM	0	15,000	0
	Transportation/Training/Comm.	500	SEC / ELEM	0	0	0
	Supplies	600	SEC / ELEM	0	13,130	39,066
				0	28,130	39,066
2834 Staff Dev. Cert. Non-Instructional	Salaries/Wages	100	PERSONNEL	17,250	8,500	2,500
	Benefits	200	PERSONNEL	2,000	1,000	1,000
	Transportation/Training/Comm.	500	PERSONNEL	50,000	20,000	20,000
				69,250	29,500	23,500
2836 Prof. Development Non-Certified Non-Instructional	Salaries/Wages	100	PERSONNEL	17,250	7,500	6,500
	Benefits	200	PERSONNEL	2,000	1,000	1,000
	Professional Svc.	300	PERSONNEL	10,000	5,000	0
	Transportation/Training/Comm.	500	PERSONNEL	4,000	2,000	2,000
				33,250	15,500	9,500
2843 Programming	Professional Svc.	300	PERSONNEL	2,500	2,500	2,500
				2,500	2,500	2,500
2849 Data Processing Services	Professional Svc.	300	BUSINESS	3,000	3,000	2,000
	Property Maint. Svc.	400	BUSINESS	1,000	1,000	1,000
	Supplies	600	BUSINESS	5,000	5,000	5,000
	Equipment	700	BUSINESS	2,000	2,000	2,000
				11,000	11,000	10,000
2850 Liaison Services	Salaries/Wages	100	FED PROG	126,592	54,399	55,349
	Benefits	200	FED PROG	50,504	36,465	27,220
	Professional Svc.	300	FED PROG	15,000	0	0
	Transportation/Training/Comm.	500	FED PROG	500	517	2,200
	Supplies	600	FED PROG	500	3,500	4,500
	Equipment	700	FED PROG			
				193,096	94,881	89,268
2900 Media Svc	Transportation/Training/Comm.	500	SECONDARY	0	90,000	90,000
				0	90,000	90,000
3200 Student Activities	Salaries/Wages	100	SECONDARY	95,600	98,591	102,665
	Benefits	200	SECONDARY	22,630	30,846	32,757
	Professional Svc.	300	SECONDARY	12,500	12,500	12,500
	Transportation/Training/Comm.	500	SECONDARY	78,021	90,971	89,471
	Supplies	600	SECONDARY	1,000	1,000	1,000
	Equipment	700	SECONDARY	500	500	500
	Dues/Judgements/Misc.	800	SECONDARY	500	300	300
				210,751	234,708	239,193
3201 Student Activities			SECONDARY			
			SECONDARY			
					0	0

APPROVED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		COMMENTS & DESCRIPTION
2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015				
-1.0% 4,655,000.00		5,250,748		5,381,276		5,554,621		5,733,958		5,919,496				
-5.6% 85,000.00	1.0%	89,250	0.50%	89,696	1.00%	90,593	1.00%	91,499	1.00%	92,414				
-5.6% 85,000.00		89,250		89,696		90,593		91,499		92,414				
0.00	3.8%	0	3.80%	-	3.80%	0	3.80%	-	3.80%	-				
0.00	4.5%	0	40.70%	-	58.59%	-	61.5%	-	63.1%	-				
0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-				
0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-				
0.00	1.5%	3,418	0.00%	3,418	1.50%	3,469	1.50%	3,521	1.50%	3,574				
0.00		3,418		3,418		3,469		3,521		3,574				
-100.0% 0.00	3.8%	0	3.80%	-	3.80%	0	3.80%	-	3.80%	-				
-100.0% 0.00	4.5%	0	40.70%	-	58.59%	-	61.5%	-	63.1%	-				
-40.0% 12,000.00	1.0%	7,000	0.00%	7,000	1.00%	7,070	1.00%	7,141	1.00%	7,212				
-48.9% 12,000.00		7,000		7,000		7,070		7,141		7,212				
-100.0% 0.00	3.8%	0	3.80%	-	3.80%	0	3.80%	-	3.80%	-				
0.0%	1,000.00	4.5%	1,400	40.70%	-	58.59%	-	61.5%	-	63.1%	-			
0.0%	0.00	1.0%	0	0.00%	-	1.00%	0	1.00%	-	1.00%	-			
0.0%	2,000.00	1.0%	7,000	0.00%	7,000	1.00%	7,070	1.00%	7,141	1.00%	7,212			
-68.4% 3,000.00		8,400		7,000		7,070		7,141		7,212				
0.0%	2,500.00	1.0%	2,500	1.00%	2,525	1.00%	2,550	1.00%	2,576	1.00%	2,602			
0.0%	2,500.00		2,500		2,525		2,550		2,576		2,602			
0.0%	2,000.00	1.0%	2,000	0.00%	2,000	1.00%	2,020	1.00%	2,040	1.00%	2,061			
0.0%	1,000.00	1.0%	1,000	0.00%	1,000	1.00%	1,010	1.00%	1,020	1.00%	1,030			
0.0%	5,000.00	1.5%	5,000	0.00%	5,000	1.50%	3,069	1.50%	3,115	1.50%	3,162			
0.0%	2,000.00	1.5%	2,000	0.00%	2,000	1.50%	2,030	1.50%	2,060	1.50%	2,091			
0.0%	10,000.00		10,000		10,000		8,129		8,236		8,344			
2.0%	56,469.59	3.8%	63,100	3.80%	65,499	3.80%	67,990	3.80%	70,574	3.80%	73,255			
-0.5%	27,076.70	4.5%	29,571	40.70%	26,659	58.59%	39,836	61.5%	43,412	63.1%	46,256			
0.0%	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-			
0.0%	2,200.00	1.0%	2,200	0.00%	2,200	1.00%	2,222	1.00%	2,244	1.00%	2,267			
0.0%	4,500.00	1.5%	20,936	0.00%	20,960	1.50%	21,274	1.50%	21,594	1.50%	21,917			
0.0%	0.00													
1.1%	90,246.29		115,807		115,318		131,323		137,823		143,695			
-10.0%	81,000.00	1.0%	81,810	0.00%	81,400	1.00%	82,214	1.00%	83,036	1.00%	83,867			
-10.0%	81,000.00		81,000		81,400		82,214		83,036		83,867			
-4.7%	97,884.60	3.8%	167,342	3.80%	173,705	3.80%	180,310	3.80%	187,162	3.80%	194,274			
-4.8%	31,180.29	4.5%	64,848	40.70%	70,699	58.59%	105,647	61.5%	115,128	63.1%	122,671			
-40.0%	7,500.00	1.0%	7,500	0.00%	7,500	1.00%	7,575	1.00%	7,651	1.00%	7,727			
0.0%	89,471.00	1.0%	106,006	0.00%	106,006	1.00%	107,066	1.00%	108,137	1.00%	109,218			
0.0%	1,000.00	1.5%	1,000	0.00%	1,000	1.50%	1,015	1.50%	1,030	1.50%	1,046			
0.0%	500.00	1.5%	500	0.00%	500	1.50%	508	1.50%	515	1.50%	523			
0.0%	300.00	1.0%	300	0.00%	300	1.00%	303	1.00%	306	1.00%	309			
-4.7%	227,835.89		347,496		359,710		402,424		419,929		435,768			
0.00														
0.00														
0.00														
0.00		0		0		0		0		0		0		

WARREN COUNTY SCHOOL DISTRICT -- 5 YEAR BUDGET FORECAST

CONSUMABLES	1.50%		GASB45	4.50%
EXPENDITURES	0.50%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2010-2011, 2011- 2012, 2012-2013	3.80%		Benefits	BENEFITS TAB
NET COMPENSATION AGGREGATE % 2013-2014	3.80%		Economies	LINE 410
NET COMPENSATION AGGREGATE % 2014-2015	3.80%			
FACTOR	1.00%	1.0%	No Increase Items	0.0%

Function	Description	Account Number	Budget Resp.	2006-2007 Approved Budget	2007-2008 APPROVED BUDGET	2008-2009 APPROVED BUDGET
3390 Parent Involvement	Salaries/Wages	100	FED PROG	0	3,047	3,000
	Benefits	200	FED PROG	0	357	395
	Professional Svc.	300	FED PROG			
	Supplies	600	FED PROG	18,586	7,310	10,101
				18,586	10,714	13,496
5100	Dues/Judgements/Misc.	800	BUSINESS	0	0	0
				0	0	0
5110 Debt Service	Fund Transfers	900	BUSINESS	3,239,048	3,229,310	3,019,544
				3,239,048	3,229,310	3,019,544
5220 Athletics	Fund Transfers	900	BUSINESS	868,354	906,573	955,233
				868,354	906,573	955,233
5220 Food Service	Equipment	930	BUSINESS	0	140,000	72,000
				0	140,000	72,000
5230 Capital Res.	Fund Transfers	900	BUSINESS	1,250,000	1,250,000	1,250,000
				1,250,000	1,250,000	1,250,000
5240 Debt Service	Fund Transfers	900	BUSINESS	0	0	0
				0	0	0
5900 Contingency	Staffing Contingency	120	BUSINESS	0.00	88,842.00	291,000.00
5900 Contingency	Non Athletic Supplemental	194	BUSINESS	0.00	5,115.00	7,085.00
5900 Contingency	Contingency High Ed	910	BUSINESS	0.00	0.00	0.00
5900 Contingency	Unresolved staff	912	BUSINESS	0.00	25,000.00	0.00
5900 Contingency	Heating Fuel Contingency	921	BUSINESS	0.00	50,000.00	75,000.00
5900 Contingency	Fuel Transportation Contingency	933	BUSINESS	0.00	50,000.00	200,000.00
5900 Contingency	Superintendents Reserve	934	BUSINESS	220,000.00	200,000.00	100,000.00
5900 Contingency	Board Goals	950	BUSINESS	0.00	0.00	0.00
5900 Kindergarten	Athletics	950	BUSINESS		208,318.00	
				220,000	627,275	673,085
APPROVED BUDGET				65,546,841	67,115,262	68,330,583

APPROVED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		COMMENTS & DESCRIPTION
2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015								
0.0%	3,000.00	3.8%	1,000	3.80%	1,038	3.80%	1,077	3.80%	1,118	3.80%	1,161							CAPITAL PROJ
0.0%	395.00	4.5%	200	40.70%	422	58.59%	631	61.5%	688	63.1%	733							
	0.00																	
0.0%	10,101.00	1.5%	20,650	0.00%	20,000	0.50%	20,100	0.50%	20,201	0.50%	20,302							
0.0%	13,496.00		21,850		21,461		21,809		22,007		22,195							STAFFING
	0.00	1.0%	0	1.00%	-	1.00%	0	1.00%	-	1.00%	-							
	0.00		0		-		0		-		-							
0.0%	3,019,543.75	0.0%	2,930,243	0.00%	3,260,243	0.00%	3,260,243	0.00%	3,260,243	0.00%	3,260,243							
0.0%	3,019,543.75		2,930,243		3,260,243		3,260,243		3,260,243		3,260,243							STAFFING
4.8%	1,001,397.19	1.0%	1,043,646	1.00%	1,054,082	1.00%	1,064,623	1.00%	1,075,270	1.00%	1,086,022							
4.8%	1,001,397.19		1,043,646		1,054,082		1,064,623		1,075,270		1,086,022							
-2.8%	70,000.00	0.0%	0	0.00%	-	0.00%	0	0.00%	-	0.00%	-							
-2.8%	70,000.00		0		-		0		-		-							CAPITAL PROJ
0.0%	1,250,000.00	0.0%	1,250,000	0.00%	1,250,000	0.00%	1,250,000	0.00%	1,250,000	0.00%	1,250,000							
0.0%	1,250,000.00		1,250,000		1,250,000		1,250,000		1,250,000		1,250,000							
	0.00	0.0%	0	0.00%	-	0.00%	0	0.00%	-	0.00%	-							
	0.00		0		-		0		-		-							STAFFING
0.0%	291,000.00	0.0%	0	0.00%	-	0.00%	-	0.00%	-	0.00%	-							
3.8%	7,351.00	0.0%	0	0.00%	-	0.00%	0	0.00%	-	0.00%	-							
	10,000.00	0.0%	0	0.00%	-	0.00%	0	0.00%	-	0.00%	-							
	250,000.00	0.0%	250,000	0.00%	100,000	0.00%	50,000	0.00%	50,000	0.00%	50,000							STAFFING
0.0%	75,000.00	0.0%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000							
-37.5%	125,000.00	0.0%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000							
-21.0%	79,000.00	0.0%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000							
	200,000.00	0.0%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000							STAFFING
	150,000.00	0.0%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000							
76.4%	1,187,351.00		500,000		350,000		300,000		300,000		300,000							
1.0%	69,042,989.81	1.9%	70,367,773	1.7%	71,582,514	8.9%	77,948,106	4.2%	81,187,419	2.6%	83,307,089							

70,367,773

ARRA 988 (B)	Unrestricted Stimulus BEF up to 4.1%					
2875 ARRA 981 IDEA	Professional Svc.	300	SPEC ED			
	Transportation/Training/Comm.	500	SPEC ED			
	Supplies	600	SPEC ED			
	Equipment	700	SPEC ED			
2875 ARRA 983 TITLE 1	Salaries/Wages	100	FED PROG			
	Benefits	200	FED PROG			
	Supplies	600	FED PROG			
	Equipment	700	FED PROG			
2875 ARRA 989 BEF over 4.1% (A)	Professional Svc.	300	BUSINESS			
	Transportation/Training/Comm.	500	BUSINESS			
	Equipment	700	BUSINESS			
				-	-	-

	16,000.00																	
	485,000.00																	
	332,039.00																	
	332,000.00																	
	1,165,039.00																	
	362,319.00																	
	137,681.00																	
	165,000.00																	
	96,402.00																	
	761,402.00																	
	160,000.00																	
	25,000.00																	
	331,068.00																	
	516,068.00																	

WARREN COUNTY SCHOOL DISTRICT -- 5 YEAR BUDGET FORECAST						
CONSUMABLES		1.50%		GASB45	4.50%	
EXPENDITURES		0.50%		Economies	LINE 410	
NET COMPENSATION AGGREGATE % 2010-2011, 2011- 2012, 2012-2013		3.80%		Benefits	BENEFITS TAB	
NET COMPENSATION AGGREGATE % 2013-2014		3.80%		Economies	LINE 410	
NET COMPENSATION AGGREGATE % 2014-2015		3.80%				
FACTOR		1.00%	1.0%	No Increase Items	0.0%	
Function	Description	Account Number	Budget Resp.	2006-2007 Approved Budget	2007-2008 APPROVED BUDGET	2008-2009 APPROVED BUDGET
2875 ARRA 990 RENOVATION	Slate Fiscal Stabilization Grant	900	BUSINESS			
	Reserve for Renovation to Capital Reserve					
				-	-	-
TOTAL RESTRICTED STIMULUS FUNDING EXPENDITURES						
TOTAL EXPENDITURE BUDGET INCLUDING RESTRICTED STIMULUS ALLOCATION				65,546,841.00	67,115,262.04	68,330,583.01

APPROVED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET	COMMENTS & DESCRIPTION
2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015			
879,200.00													
879,200.00		-		-		-		-		-		-	
3,321,709.00													

	ESCALATOR	QUALIFYING COMPENSATION	PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET	
			2011-2012		2012-2013		2013-2014		2014-2015	
ESTIMATED SALARIES		31,753,636	32,930,837		33,359,196		34,626,845		35,442,681	
MEDICAL LOCAL SHARE	3.0%	98%	20.50%	20.5%	20.69%		20.89%		21.08%	
DENTAL	1.0%	99%	1.25%	1.25%	1.25%		1.25%		1.25%	
LIFE	1.0%	99%	0.24%	0.24%	0.24%		0.24%		0.24%	
FICA		100%	7.65%	7.65%	7.65%		7.65%		7.65%	
(A) RETIREMENT		95%	10.06%	3,313,007	27.76%	9,260,179	30.49%	10,556,167	31.92%	11,313,304
PDE PSERS REIMB EST		0%	-	-	0.00%	-	0.00%	-	0.00%	-
UNEMPLOYMENT		100%	0.80%	0.80%	0.80%		0.80%		0.80%	
WORKERS COMPENSATION		100%	0.20%	0.20%	0.20%		0.20%		0.20%	
			40.70%		58.59%		61.51%		63.14%	
PSERS adjust										
			40.7%	3,313,007	58.6%	9,260,179	61.5%	10,556,167	63.1%	11,313,304
PDE PSERS REIMB EST			60%	1,987,804	61%	5,691,695	61%	6,470,389	61%	6,925,315
PSERS ESTIMATED EMPLOYER										
(A) CONTRIBUTION RATE			10.59%		29.22%		32.09%		33.60%	

	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/29/2020
BOND SCENARIO 4B.1 Revised (Z)	BASE YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	YEAR 9	YEAR 10
Mill value--->	420,000										
\$70,865,000	(z)										
ORIGINAL LOCAL SHARE	2,329,086	2,518,702	2,593,366	2,714,477	2,704,790	2,058,173	1,748,345	1,860,355	1,876,378	1,121,425	734,252
ESTIMATED LOCAL SHARE WITH NEW ADDITIONAL LOCAL SHARE	2,329,086	2,937,899	3,355,541	3,476,544	3,716,495	4,065,775	4,185,445	4,362,218	4,635,973	4,928,817	4,928,339
		419,197	417,642	121,003	239,951	349,280	119,670	176,773	273,755	292,844	(478)
ADDITIONAL MILLS (agrees to P F M)		1.00	1.00	0.28	0.58	0.83	0.28	0.42	0.65	0.70	-
ACCUMULATED ADDITIONAL LOCAL SHARE		419,197	836,839	957,842	1,197,793	1,547,073	1,666,743	1,843,516	2,117,271	2,410,115	2,409,637
ACCUMULATED MILLS		1.00	2.00	2.28	2.86	3.69	3.97	4.39	5.04	5.74	5.74
ANNUAL OPERATING COST ANALYSIS										(340,000)	
OPERATING IMPACT IN MILLS		-	-	-	-	-	-	-	-	(0.81)	-
TOTAL ADDITIONAL MILLS		419,197	417,642	121,003	239,951	349,280	119,670	176,773	273,755	(47,156)	(478)
MILLS		1.00	1.00	0.29	0.58	0.83	0.28	0.42	0.65	(0.11)	-
TOTAL ACCUMULATED ADDITIONAL FUNDS REQUIRED		419,197	836,839	957,842	1,197,793	1,547,073	1,666,743	1,843,516	2,117,271	2,070,115	2,069,637
TOTAL ACCUMULATED ADDITIONAL MILLS REQUIRED NET OF OPERATING IMPACT		1.00	1.99	2.28	2.85	3.68	3.97	4.39	5.04	4.93	4.93
(z) Includes Capitalized Interest of \$ 135,000											
\$70,730,000 + \$135,000 = \$70,865,000											
Total cost is less than 4B due to maximizing Funding Phase In by slightly modifying when proceeds are received											

2,329,086	2,329,086	2,329,086	2,329,086	2,329,086	2,329,086	2,329,086	2,329,086	2,329,086	2,329,086	2,329,086	2,329,086
2,329,086	2,937,899	3,355,541	3,476,544	3,716,495	4,065,775	4,185,445	4,362,218	4,635,973	4,928,817	4,928,339	4,928,339
	608,813	1,026,455	1,147,458	1,387,409	1,736,689	1,856,359	2,033,132	2,306,887	2,599,731	2,599,253	