5 YEAR TEMPLATE FOR POLICY 4020

WCSD 5 Year Projection

ASSESSED VALUE 0.50% <---BASED UPON HISTORICAL

DISCLAIMER

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

This is a working model which will be improved and enhanced over time.

The numbers in this current version ***cannot be relied upon*** *to make financial decisions*

At present this TEMPLATE is being presented to show trends and prepare "what if's"

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

ASSUMPTIONS:

REVENUE

Input percentages for Revenues are above the header row of the Revenue Summary Tab in Green

Input for Millage Increase is per Mill, above the header row of the Revenue Summary Tab in Green

The initial value is entered as one mill

Change the value, it will flow through to the Summary Tab

Assessed value percentage increase is based upon historical data

Compensation estimated at weighted average of 2.5%

CPI is estimated at 2.0%

Uncertainties are estimated at 1.0%

Other items are listed in the input boxes in Green

EXPENDITURES

Input percentages for Expenditures are above the header row of the Expenditures Tab in Green

Economies percentage is estimated at 98%

Benefits will not increase proportional to wage increases based upon cost reductions & linear increases

Consumables are impacted by declining enrollment

SUMMARY TAB

REFLECTS THE DEFICIT \ SURPLUS GENERATED EACH PROJECTED YEAR

REFLECTS THE PROJECTED ACCUMULATED FUND BALANCE / DEFICIT

	APPROVED REVENUE BUDGET 2008-2009	PROJECTED REVENUE BUDGET 2009-2010	PROJECTED REVENUE BUDGET 2010-2011	PROJECTED REVENUE BUDGET 2011-2012	PROJECTED REVENUE BUDGET 2012-2013	PROJECTED REVENUE BUDGET 2013-2014
REVENUE BUDGET	$ 67,335,385	$ 68,719,723	$ 67,349,424	$ 68,669,784	$ 70,018,274	$ 71,394,643
EXPENDITURE BUDGET	$ 68,330,583	$ 69,573,086	$ 70,841,875	$ 72,137,538	$ 73,460,678	$ 74,811,913
LESS: PROJECTED ECONOMIES	(1,366,612)	(1,391,462)	(1,416,837)	(1,442,751)	(1,469,214)	(1,496,238)
ESTIMATED ACTUAL EXPENDITURES	66,963,971	68,181,624	69,425,037	70,694,787	71,991,465	73,315,674
USE OF FUND BALANCE	$ 371,413	$ 538,099	$ (2,075,613)	$ (2,025,003)	$ (1,973,191)	$ (1,921,031)
Estimated Beginning Fund Balance	6,760,559	7,131,972	7,670,072	5,594,458	3,569,455	1,596,264
Estimated Ending Fund Balance	$ 7,131,972	$ 7,670,072	$ 5,594,458	$ 3,569,455	$ 1,596,264	$ (324,767)

EIT	2.0%	ASSESSED VALUE	0.50%	<---BASED UPON HISTORICAL
CPI	2.0%	ADDTL MILLS	1	<---INPUT FOR PROPERTY TAX INCREASE, NUMBER OF MILLS
FORESTRY	**-10%**			
UNCERTAINTIES	1.0%	SINKING	-1%	
NO CHANGE	0.0%	FED GRANTS	1.5%	

WARREN COUNTY SCHOOL DIST

REVENUE TREND ANALYSIS		APPROVED REVENUE BUDGET 2008-2009		PROJECTED REVENUE BUDGET 2009-2010		PROJECTED REVENUE BUDGET 2010-2011		PROJECTED REVENUE BUDGET 2011-2012		PROJECTED REVENUE BUDGET 2012-2013		PROJECTED REVENUE BUDGET 2013-2014	COMMENTS & DESCRIPTION
6010 Assessed Value		458,198,491		453,297,194	0.50%	455,563,680	0.50%	457,841,498	0.50%	460,130,706	0.50%	462,431,359	
(CHANGE IN ASSESSED VALUE)		0.50%				0.50%		0.50%		0.50%		0.50%	
6020 Local Mills		47.0		47.0	1.0	**48.0**	1.0	**49.0**	1.0	**50.0**	1.0	**51.0**	
		2.17%											
TAX LEVY...	$	21,535,329	$	21,304,968		21,867,057		22,434,233		23,006,535		23,583,999	
% Collected		92.00%		90.00%		90%		90%		90%		90%	DECLINE IN COLLECTION PERCENTAGE
6111 Current Real Est Tax	$	19,812,503	$	19,174,471		$ 19,680,351		$ 20,190,810		$ 20,705,882		$ 21,225,599	
		92.00%		90.00%		90.00%		90.00%		90.00%		90.00%	
VALUE PER MILL......	$	421,543	$	407,967		$ 410,007		$ 412,057		$ 414,118		$ 416,188	
6113 Public Utility Realty	$	50,000	$	37,500	1%	37,875	1%	38,254	1%	38,636	1%	39,023	
6114 Pay in Lieu of Taxes & Forestry	$	456,973	$	693,900	-10%	624,510	-10%	562,059	-10%	505,853	-10%	455,268	10% DECLINE PER YEAR
6120 Per Capita Tax/679	$	125,451	$	-	1%	-	1%	-	1%	-	1%	-	REPEALED
6141 Per Capita Tax/511	$	125,451	$	-	1%	-	1%	-	1%	-	1%	-	REPEALED
6143 Occup Privilege/511	$	94,730	$	70,000	1%	70,700	1%	71,407	1%	72,121	1%	72,842	
Total Act 511 Flat Tax	$	220,181	$	70,000	1%	70,700	1%	71,407	1%	72,121	1%	72,842	
6151 Earned Income/511	$	2,920,023	$	3,000,000	2.0%	3,060,000	2.0%	3,121,200	2.0%	3,183,624	2.0%	3,247,296	
		1.50%				2.0%		2.0%		2.0%		2.0%	
6153 Real Est Transfer/511	$	357,500	$	290,000	2.0%	295,800	2.0%	301,716	2.0%	307,750	2.0%	313,905	
Total Act 511 Prop Tax	$	3,277,523	$	3,290,000		$3,355,800		$3,422,916		$3,491,374		$3,561,202	
6400 Delinquent Taxes	$	1,827,000	$	1,875,000	0.50%	1,884,375	0.50%	1,893,797	0.50%	1,903,266	0.50%	1,912,782	
TOTAL TAXES		$25,769,631	$	25,140,871		$25,653,611		$26,179,243		$26,717,132		$27,266,716	
% Increase		0.78%		0.78%									
6500 Earnings/Temp Dep	$	350,000	$	350,000	2.0%	357,000	2.0%	364,140	2.0%	371,423	2.0%	378,851	
6900 Tuition & Other	$	52,000	$	55,000	2.0%	56,100	2.0%	57,222	2.0%	58,366	2.0%	59,534	
6920 Contributions/Student Fees/ misc	$	25,000	$	25,000	2.0%	25,500	2.0%	26,010	2.0%	26,530	2.0%	27,061	
6900 Misc. Revenue/	$	25,000	$	25,000	0%	25,000	0%	25,000	0%	25,000	0%	25,000	
Total Other	$	452,000	$	455,000		$463,600		$472,372		$481,319		$490,446	
TOTAL LOCAL REVENUE		$26,221,631	$	25,595,871		$26,117,211		$26,651,615		$27,198,452		$27,757,162	
Percent Change		5.38%				2.0%		2.0%		2.1%		2.1%	

EIT	2.0%	ASSESSED VALUE	0.50%	<---BASED UPON HISTORICAL
CPI	2.0%	ADDTL MILLS	1	<---INPUT FOR PROPERTY TAX INCREASE, NUMBER OF MILLS
FORESTRY	**-10%**			
UNCERTAINTIES	1.0%	SINKING	-1%	
NO CHANGE	0.0%	FED GRANTS	1.5%	

WARREN COUNTY SCHOOL DIST

REVENUE TREND ANALYSIS	APPROVED REVENUE BUDGET 2008-2009	PROJECTED REVENUE BUDGET **2009-2010**		PROJECTED REVENUE BUDGET **2010-2011**		PROJECTED REVENUE BUDGET **2011-2012**		PROJECTED REVENUE BUDGET **2012-2013**		PROJECTED REVENUE BUDGET **2013-2014**	COMMENTS & DESCRIPTION
STATE:											
7110 Basic Instr Subsidy	$ 23,666,594	$ 25,430,814	2.0%	25,939,430	2.0%	26,458,219	2.0%	26,987,383	2.0%	27,527,131	
Percent Increase	5.16%	7.45%									
7140 Subsidies for Charter Schools	$ 1,050,000	$ 893,583	2.0%	911,455	2.0%	929,684	2.0%	948,277	2.0%	967,243	
7150 School Performance	$ -	$ -									
7160 Tuition-Orph/Private	$ -	$ -									
7210 Homebound Instruction	$ 1,500	$ 1,500	2.0%	1,530	2.0%	1,561	2.0%	1,592	2.0%	1,624	
7220 Vocational Education	$ 300,209	$ 246,860	2.0%	251,797	2.0%	256,833	2.0%	261,970	2.0%	267,209	
7230 Alternative Education	$ 25,000	$ 25,000	2.0%	25,500	2.0%	26,010	2.0%	26,530	2.0%	27,061	
7260 Job Trng Partnership	$ -	$ -									
7271 Special Education	$ 3,902,647	$ 3,851,029	2.0%	3,928,050	2.0%	4,006,611	2.0%	4,086,743	2.0%	4,168,478	
7290 Education Assistance	$ 431,189	$ -									
7310 Pupil Transportation	$ 3,449,250	$ 3,200,000	2.0%	3,264,000	2.0%	3,329,280	2.0%	3,395,866	2.0%	3,463,783	
7320 Rentals & Sinking Fnd	$ 752,116	$ 752,116	-1.0%	744,595	-1.0%	737,149	-1.0%	729,777	-1.0%	722,480	
7330 Medical & Dental Srvcs	$ 125,000	$ 108,000	2.0%	110,160	2.0%	112,363	2.0%	114,610	2.0%	116,903	
7340Supplemntal Reimb/Basic Sub	$ -	$ -									
7350 Sewage Treatment	$ -	$ -									
7400 Voc Training	$ -	$ -									
7500 DARE/ALT ED	$ 24,975	$ 12,000	2.0%	12,240	2.0%	12,485	2.0%	12,734	2.0%	12,989	
7505 Extra Grants	$ 260,000	$ 300,000	2.0%	306,000	2.0%	312,120	2.0%	318,362	2.0%	324,730	
7501 Block Grant	$ 1,371,004	$ -	2.0%	-	2.0%	-	2.0%	-	2.0%	-	
7810 Soc Sec/State Share	$ 1,209,722	$ 1,252,062	2.0%	1,277,103	2.0%	1,302,645	2.0%	1,328,698	2.0%	1,355,272	
7820 Retirement/State Share	$ 1,127,492	$ 1,166,954	2.0%	1,190,293	2.0%	1,214,099	2.0%	1,238,381	2.0%	1,263,149	
7900 Tech Grants/LINK TO LEARN	$ -	$ -									
TOTAL STATE REVENUE	$37,696,698	$ 37,239,918		$37,962,153		$38,699,058		$39,450,925		$40,218,050	
Percent Change	7.06%	-1.21%		1.94%		1.94%		1.94%		1.94%	

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FORESTRY	**-10%**			
UNCERTAINTIES	1.0%	SINKING	-1%	
NO CHANGE	0.0%	FED GRANTS	1.5%	

WARREN COUNTY SCHOOL DIST

REVENUE TREND ANALYSIS	APPROVED REVENUE BUDGET 2008-2009	PROJECTED REVENUE BUDGET **2009-2010**		PROJECTED REVENUE BUDGET **2010-2011**		PROJECTED REVENUE BUDGET **2011-2012**		PROJECTED REVENUE BUDGET **2012-2013**		PROJECTED REVENUE BUDGET **2013-2014**	COMMENTS & DESCRIPTION
FEDERAL:											
Stimulus Stabilization Grant		$ 642,000									ONE TIME STIMULUS GRANT
Stimulus Education for Disadvantage		$ 760,200									ONE TIME STIMULUS GRANT
Stimulus Special Education Funding		$ 1,260,000									ONE TIME STIMULUS GRANT
Stimulus Technology Upgrades		$ -									
8100 Unrestricted Grants(Impact Aid)	$ 90,000	$ 125,000	2%	126,875	2%	128,778	2%	130,710	2%	132,670	
8512 Restricted, IDEA, Part B	$ 1,056,913	$ 1,056,913	2%	1,072,767	2%	1,088,858	2%	1,105,191	2%	1,121,769	
8514 Ed of Disadvantaged ECIA Title I	$ 1,456,537	$ 1,456,537	2%	1,478,385	2%	1,500,561	2%	1,523,069	2%	1,545,915	
8515 T IID / Ed Tech	$ 26,284	$ 26,284	2%	26,678	2%	27,078	2%	27,485	2%	27,897	
8515 T IIA Improv Tchr Qual	$ 362,641	$ 310,000	2%	314,650	2%	319,370	2%	324,160	2%	329,023	
8517 Drug Free Schools	$ 34,919	$ 25,000	2%	25,375	2%	25,756	2%	26,142	2%	26,534	
8518 T V Innovative Ed/ Drug Free	$ 24,762	$ 12,000	2%	12,180	2%	12,363	2%	12,548	2%	12,736	
8519 Other ESEA & IDEA Programs	$ -	$ -									
8520 Vocational/EDGAR Grant	$ -	$ -									
8521 Vocational Carl Perkins	$ -	$ -									
8560 Art Smart	$ -	$ -									
8570 EESA, Title II	$ -	$ -									
8620 Adult Basic Education	$ -	$ -									
8680 Goals 2000, Title III	$ -	$ -									
8690 Other Federal Revenue	$ -	$ -									
8690 Misc Fed Revenue	$ -	$ -									
8810 Med Asst. Reimb(ACCESS)	$ 265,000	$ 210,000	1.5%	213,150	1.5%	216,347	1.5%	219,592	1.5%	222,886	
TOTAL FEDERAL REVENUE	$3,317,056	$ 5,883,934		$3,270,060		$3,319,111		$3,368,898		$3,419,431	
		77.38%		-44.42%		1.50%		1.50%		1.50%	
OTHER:											
9200 Proceeds/Ext Term Fin.	$ -	$ -									
9400 Sale of Real Prop	$ 100,000	$ -	0%	-	0%	-	0%	-	0%	-	
9500 Refnds Prior Yr Exp	$ -	$ -									
TOTAL OTHER REVENUE	$ 100,000	$ -		$0		$0		$0		$0	
				0.00%		0.00%		0.00%		0.00%	
TOTAL ALL REVENUE	$67,335,385	$ 68,719,723		$67,349,424		$68,669,784		$70,018,274		$71,394,643	
Percent Change	6.62%	2.06%		-1.99%		1.96%		1.96%		1.97%	

	COMPENSATION	2.50%		Consumables	1.0%	PROJECTED		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED	COMMENTS & DESCRIPTION
	CPI	1.50%		I Economies	98.0%	EXPENDITURE BUDGET								EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
1100	Salaries/Wages	100	SEC/ELEM	17,374,541	2.5%	17,808,904	3%	18,254,127	2.50%	18,710,480	2.50%	19,178,242	2.50%	19,657,698	
Regular	Benefits	200	SEC/ELEM	7,770,354	1.5%	7,886,909	1.5%	8,005,213	1.50%	8,125,291	1.50%	8,247,170	1.50%	8,370,878	
Instruction	Professional Svc.	300	SEC/ELEM	94,027	1.5%	95,437	1.5%	96,869	1.50%	98,322	1.50%	99,797	1.50%	101,294	
	Property Maint. Svc.	400	SEC/ELEM	36,400	1.5%	36,946	1.5%	37,500	1.50%	38,063	1.50%	38,634	1.50%	39,213	
	Transportation/Training/Comm.	500	SEC/ELEM	3,663,500	1.5%	3,718,453	1.5%	3,774,229	1.50%	3,830,843	1.50%	3,888,305	1.50%	3,946,630	
	Supplies	600	SEC/ELEM	1,502,620	1.0%	1,517,646	1.0%	1,532,823	1.00%	1,548,151	1.00%	1,563,633	1.00%	1,579,269	
	Equipment	700	SEC/ELEM	196,650	1.0%	198,617	1.0%	200,603	1.00%	202,609	1.00%	204,635	1.00%	206,681	
	Dues/Judgements/Misc.	800	SEC/ELEM	3,500	1.5%	3,553	1.5%	3,606	1.50%	3,660	1.50%	3,715	1.50%	3,770	
				30,641,592		31,266,465		31,904,969		32,557,418		33,224,130		33,905,433	
1190	Salaries/Wages	100	FED PROG												
Federal Programs	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		0		-		0		-	
1200	Salaries/Wages	100	SPEC ED	4,079,949	2.5%	4,181,948	3%	4,286,496	2.50%	4,393,659	2.50%	4,503,500	2.50%	4,616,088	
Special	Benefits	200	SPEC ED	1,525,818	1.5%	1,548,705	1.5%	1,571,936	1.50%	1,595,515	1.50%	1,619,447	1.50%	1,643,739	
Education	Professional Svc.	300	SPEC ED	184,000	1.5%	186,760	1.5%	189,561	1.50%	192,405	1.50%	195,291	1.50%	198,220	
	Transportation/Training/Comm.	500	SPEC ED	861,000	1.5%	873,915	1.5%	887,024	1.50%	900,329	1.50%	913,834	1.50%	927,542	
	Supplies	600	SPEC ED	56,000	1.0%	56,560	1.0%	57,126	1.00%	57,697	1.00%	58,274	1.00%	58,857	
	Equipment	700	SPEC ED	15,000	1.0%	15,150	1.0%	15,302	1.00%	15,455	1.00%	15,609	1.00%	15,765	
				6,721,767		6,863,038		7,007,444		7,155,059		7,305,955		7,460,210	
1211	Salaries/Wages	100	SPEC ED	0	2.5%	0	3%	0	2.50%	-	2.50%	0	2.50%	-	
Life Skills	Benefits	200	SPEC ED	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SPEC ED	0	1.0%	0	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				0		0		0		-		0		-	
1221 / Deaf	Professional Svc.	300	SPEC ED	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0		0		-		0		-	
1224 / Visual	Professional Svc.	300	SPEC ED	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0		0		-		0		-	
1225	Salaries/Wages	100	SPEC ED	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Speech	Benefits	200	SPEC ED	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Professional Svc.	300	SPEC ED		1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0		0		-		0		-	
1231	Salaries/Wages	100	SPEC ED	0	2.5%	0	3%	0	2.50%	-	2.50%	0	2.50%	-	
Emotional	Benefits	200	SPEC ED	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Professional Svc.	300	SPEC ED	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SPEC ED	0	1.0%	0	1.0%	0	1.00%	-	1.00%	0	1.00%	-	

	COMPENSATION	2.50%		Consumables	1.0%	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
	CPI	1.50%		I Economies	98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
				0		0		0		-		0		-	
1241	Salaries/Wages	100	SPEC ED	27,249	2.5%	27,930	3%	28,628	2.50%	29,344	2.50%	30,077	2.50%	30,829	
Learning	Benefits	200	SPEC ED	9,899	1.5%	10,048	1.5%	10,199	1.50%	10,352	1.50%	10,507	1.50%	10,665	
Support	Supplies	600	SPEC ED	0	1.0%	0	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				37,148		37,978		38,827		39,696		40,584		41,494	
1243	Salaries/Wages	100	SPEC ED	330,508	2.5%	338,771	3%	347,240	2.50%	355,921	2.50%	364,819	2.50%	373,939	
Gifted	Benefits	200	SPEC ED	98,202	1.5%	99,675	1.5%	101,170	1.50%	102,687	1.50%	104,228	1.50%	105,791	
	Professional Svc.	300	SPEC ED	1,000	1.5%	1,015	1.5%	1,030	1.50%	1,046	1.50%	1,061	1.50%	1,077	
	Property Maint. Svc.	400	SPEC ED	15,000	1.5%	15,225	1.5%	15,453	1.50%	15,685	1.50%	15,920	1.50%	16,159	
	Transportation/Training/Comm.	500	SPEC ED	10,500	1.5%	10,658	1.5%	10,817	1.50%	10,980	1.50%	11,144	1.50%	11,311	
	Supplies	600	SPEC ED	16,500	1.0%	16,665	1.0%	16,832	1.00%	17,000	1.00%	17,170	1.00%	17,342	
	Equipment	700	SPEC ED	2,500	1.0%	2,525	1.0%	2,550	1.00%	2,576	1.00%	2,602	1.00%	2,628	
				474,210		484,533		495,093		505,894		516,944		528,248	
1260 Physical	Professional Svc.	300	SPEC ED	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0		0		-		0		-	
1270 Multi	Professional Svc.	300	SPEC ED	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0		0		-		0		-	
1290	Salaries/Wages	100	SPEC ED	882,094	2.5%	904,147	3%	926,750	2.50%	949,919	2.50%	973,667	2.50%	998,009	
IDEA	Benefits	200	SPEC ED	317,960	1.5%	322,730	1.5%	327,571	1.50%	332,484	1.50%	337,472	1.50%	342,534	
	Professional Svc.	300	SPEC ED	262,708	1.5%	266,649	1.5%	270,648	1.50%	274,708	1.50%	278,829	1.50%	283,011	
	Transportation/Training/Comm.	500	SPEC ED	220,111	1.5%	223,413	1.5%	226,764	1.50%	230,165	1.50%	233,618	1.50%	237,122	
	Supplies	600	SPEC ED	15,000	1.0%	15,150	1.0%	15,302	1.00%	15,455	1.00%	15,609	1.00%	15,765	
	Equipment	700	SPEC ED	38,834	1.0%	39,222	1.0%	39,615	1.00%	40,011	1.00%	40,411	1.00%	40,815	
				1,736,708		1,771,310		1,806,650		1,842,742		1,879,605		1,917,256	
1320	Salaries/Wages	100	SECONDARY	63,554	2.5%	65,143	3%	66,771	2.50%	68,441	2.50%	70,152	2.50%	71,906	
	Benefits	200	SECONDARY	23,852	1.5%	24,210	1.5%	24,573	1.50%	24,941	1.50%	25,315	1.50%	25,695	
Vocational	Professional Svc.	300													
Marketing	Supplies	600	SECONDARY	1,500	1.0%	1,515	1.0%	1,530	1.00%	1,545	1.00%	1,561	1.00%	1,577	
	Equipment	700	SECONDARY	3,000	1.0%	3,030	1.0%	3,060	1.00%	3,091	1.00%	3,122	1.00%	3,153	
				91,906		93,897		95,935		98,018		100,150		102,330	
1360	Salaries/Wages	100	SECONDARY	284,180	2.5%	291,284	3%	298,567	2.50%	306,031	2.50%	313,681	2.50%	321,523	
	Benefits	200	SECONDARY	104,048	1.5%	105,609	1.5%	107,193	1.50%	108,801	1.50%	110,433	1.50%	112,090	
Vocational	Professional Svc.	300													
Business	Property Maint. Svc.	400	SECONDARY	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Education	Supplies	600	SECONDARY	3,060	1.0%	3,091	1.0%	3,122	1.00%	3,153	1.00%	3,184	1.00%	3,216	
	Equipment	700	SECONDARY	0	1.0%	0	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				391,288		399,984		408,881		417,985		427,299		436,829	
1370	Supplies	600	SECONDARY	5,500	1.0%	5,555	1.0%	5,611	1.00%	5,667	1.00%	5,723	1.00%	5,781	
Electronics	Equipment	700	SECONDARY	5,500	1.5%	5,583	1.5%	5,666	1.50%	5,751	1.50%	5,837	1.50%	5,925	
				11,000		11,138		11,277		11,418		11,561		11,706	
1380	Salaries/Wages	100	SECONDARY	458,243	2.5%	469,699	3%	481,442	2.50%	493,478	2.50%	505,815	2.50%	518,460	

	COMPENSATION CPI	2.50% 1.50%	I	Consumables Economies	1.0% 98.0%	PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET	COMMENTS & DESCRIPTION
Function	Description	Account Number	Budget Resp.	**2008-2009 APPROVED BUDGET**		**2009-2010**		**2010-2011**		**2011-2012**		**2012-2013**		**2013-2014**	
	Benefits	200	SECONDARY	186,890	1.5%	189,693	**1.5%**	192,538	1.50%	195,426	1.50%	198,358	1.50%	201,333	
Vocational	Professional Svc.	300													
Trade &	Property Maint. Svc.	400	SECONDARY	15,000	1.5%	15,225	1.5%	15,453	1.50%	15,685	1.50%	15,920	1.50%	16,159	
Industry	Supplies	600	SECONDARY	65,000	1.0%	65,650	1.0%	66,307	1.00%	66,970	1.00%	67,639	1.00%	68,316	
	Equipment	700	SECONDARY	58,199	1.0%	58,781	1.0%	59,369	1.00%	59,962	1.00%	60,562	1.00%	61,168	
				783,332		799,048		815,109		831,521		848,294		865,436	
1390	Salaries/Wages	100	SECONDARY	58,717	2.5%	60,184	**3%**	61,689	2.50%	63,231	2.50%	64,812	2.50%	66,432	
Vocational	Benefits	200	SECONDARY	22,036	1.5%	22,367	**1.5%**	22,702	1.50%	23,043	1.50%	23,389	1.50%	23,739	
Instructional	Professional Svc.	300	SECONDARY	15,000	1.5%	15,225	1.5%	15,453	1.50%	15,685	1.50%	15,920	1.50%	16,159	
	Property Maint. Svc.	400	SECONDARY	2,000	1.5%	2,030	1.5%	2,060	1.50%	2,091	1.50%	2,123	1.50%	2,155	
	Transportation/Training/Comm.	500	SECONDARY	2,500	1.5%	2,538	1.5%	2,576	1.50%	2,614	1.50%	2,653	1.50%	2,693	
	Supplies	600	SECONDARY	13,000	1.0%	13,130	1.0%	13,261	1.00%	13,394	1.00%	13,528	1.00%	13,663	
	Equipment	700	SECONDARY	0	1.0%	0	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
	Dues/Judgements/Misc.	800	SECONDARY	6,500	1.5%	6,598	1.5%	6,696	1.50%	6,797	1.50%	6,899	1.50%	7,002	
				119,753		122,071		124,439		126,856		129,324		131,844	
1410 Drivers Ed	Property Maint. Svc.	400	SECONDARY	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0		0.00		0.00		0.00		0.00	
1420	Salaries/Wages	100	SECONDARY	24,000	2.5%	24,600	**3%**	25,215	2.50%	25,845	2.50%	26,492	2.50%	27,154	
	Benefits	200	SECONDARY	3,547	1.5%	3,600	**1.5%**	3,654	1.50%	3,709	1.50%	3,765	1.50%	3,821	
Summer School	Supplies	600	SECONDARY	1,500	1.0%	1,515	1.0%	1,530	1.00%	1,545	1.00%	1,561	1.00%	1,577	
				29,047		29,715		30,400		31,100		31,817		32,552	
1430	Salaries/Wages	100	SECONDARY	20,000	2.5%	20,500	**3%**	21,013	2.50%	21,538	2.50%	22,076	2.50%	22,628	
Homebound	Benefits	200	SECONDARY	3,306	1.5%	3,356	**1.5%**	3,406	1.50%	3,457	1.50%	3,509	1.50%	3,562	
	Professional Svc.	300													
				23,306		**23,856**		**24,418**		**24,995**		**25,585**		**26,190**	
1441 Incarcerated	Transportation/Training/Comm.	500	SECONDARY	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0		0		-		0		-	
1490	Salaries/Wages	100	FED PROG	175,470	2.5%	179,857	**3%**	184,353	2.50%	188,962	2.50%	193,686	2.50%	198,528	
Other Instruction	Benefits	200	FED PROG	58,470	1.5%	59,347	**1.5%**	60,238	1.50%	61,141	1.50%	62,058	1.50%	62,989	
Tutoring/Coaches	Professional Svc.	300	FED PROG	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Transportation/Training/Comm.	500	FED PROG	300	1.5%	305	1.5%	309	1.50%	314	1.50%	318	1.50%	323	
	Supplies	600	FED PROG	0	1.0%	0	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
	Equipment	700	FED PROG	0	1.0%	0	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				234,240		239,509		244,900		250,417		256,063		261,840	
1610 STW	Supplies	600	FED PROG	0	1.0%	0	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				0		0		0		-		0		-	
2110	Transportation/Training/Comm.	500	SECONDARY	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Pupil Services	Supplies	600	SECONDARY	0	1.0%	0	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
	Equipment	700	SECONDARY	0	1.0%	0	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				0		0		0		-		0		-	
2120	Salaries/Wages	100	SEC / ELEM	889,810	2.5%	912,055	**3%**	934,856	2.50%	958,228	2.50%	982,184	2.50%	1,006,738	

	COMPENSATION	2.50%		Consumables	1.0%	PROJECTED		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED	COMMENTS & DESCRIPTION
	CPI	1.50%	I	Economies	98.0%	EXPENDITURE BUDGET								EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	**2008-2009 APPROVED BUDGET**		**2009-2010**		**2010-2011**		**2011-2012**		**2012-2013**		**2013-2014**	
Guidance	Benefits	200	SEC / ELEM	304,376	1.5%	308,942	**1.5%**	313,576	1.50%	318,280	1.50%	323,054	1.50%	327,900	
	Transportation/Training/Comm.	500	SEC / ELEM	2,400	1.5%	2,436	1.5%	2,473	1.50%	2,510	1.50%	2,547	1.50%	2,585	
	Supplies	600	SEC / ELEM	30,950	1.0%	31,260	1.0%	31,572	1.00%	31,888	1.00%	32,207	1.00%	32,529	
	Equipment	700	SEC / ELEM	7,100	1.0%	7,171	1.0%	7,243	1.00%	7,315	1.00%	7,388	1.00%	7,462	
				1,234,636		1,261,864		1,289,720		1,318,220		1,347,380		1,377,214	
2140 Scoring	Professional Svc.	300	SEC / ELEM	15,000	1.5%	15,225	1.5%	15,453	1.50%	15,685	1.50%	15,920	1.50%	16,159	
				15,000		15,225		15,453		15,685		15,920		16,159	
2160	Salaries/Wages	100	TECHNOLOGY	23,408	2.5%	23,993	**3%**	24,593	2.50%	25,208	2.50%	25,838	2.50%	26,484	
Attendance	Benefits	200	TECHNOLOGY	8,785	1.5%	8,917	**1.5%**	9,050	1.50%	9,186	1.50%	9,324	1.50%	9,464	
Services	Professional Svc.	300	TECHNOLOGY	44,000	1.5%	44,660	1.5%	45,330	1.50%	46,010	1.50%	46,700	1.50%	47,400	
	Transportation/Training/Comm.	500	TECHNOLOGY	5,000	1.5%	5,075	1.5%	5,151	1.50%	5,228	1.50%	5,307	1.50%	5,386	
	Supplies	600	TECHNOLOGY	2,200	1.0%	2,222	1.0%	2,244	1.00%	2,267	1.00%	2,289	1.00%	2,312	
				83,393		84,867		86,368		87,899		89,458		91,047	
2190	Salaries/Wages	100	SUPERINTENDENT	0	2.5%	0	**3%**	0	2.50%	-	2.50%	0	2.50%	-	
Administrative	Benefits	200	SUPERINTENDENT	0	1.5%	0	**1.5%**	0	1.50%	-	1.50%	0	1.50%	-	
Supplemental	Professional Svc.	300	SUPERINTENDENT	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SUPERINTENDENT	16,000	1.0%	16,160	1.0%	16,322	1.00%	16,485	1.00%	16,650	1.00%	16,816	
				16,000		16,160		16,322		16,485		16,650		16,816	
2220	Salaries/Wages	100	TECHNOLOGY	400,889	2.5%	410,911	**3%**	421,183	2.50%	431,713	2.50%	442,506	2.50%	453,569	
Technology	Benefits	200	TECHNOLOGY	145,643	1.5%	147,827	**1.5%**	150,045	1.50%	152,296	1.50%	154,580	1.50%	156,899	
Services	Professional Svc.	300	TECHNOLOGY	20,000	1.5%	20,300	1.5%	20,605	1.50%	20,914	1.50%	21,227	1.50%	21,546	
	Property Maint. Svc.	400	TECHNOLOGY	310,000	1.5%	314,650	1.5%	319,370	1.50%	324,160	1.50%	329,023	1.50%	333,958	
	Transportation/Training/Comm.	500	TECHNOLOGY	312,000	1.5%	316,680	1.5%	321,430	1.50%	326,252	1.50%	331,145	1.50%	336,113	
	Supplies	600	TECHNOLOGY	65,000	1.0%	65,650	1.0%	66,307	1.00%	66,970	1.00%	67,639	1.00%	68,316	
	Equipment	700	TECHNOLOGY	1,000	1.0%	1,010	1.0%	1,020	1.00%	1,030	1.00%	1,041	1.00%	1,051	
	Dues/Judgements/Misc.	800	TECHNOLOGY	1,500	1.5%	1,523	1.5%	1,545	1.50%	1,569	1.50%	1,592	1.50%	1,616	
				1,256,031		1,278,551		1,301,505		1,324,903		1,348,753		1,373,066	
2240	Salaries/Wages	100	FED PROG	0	2.5%	0	**3%**	0	2.50%	-	2.50%	0	2.50%	-	
Tech Teaching	Benefits	200	FED PROG	0	1.5%	0	**1.5%**	0	1.50%	-	1.50%	0	1.50%	-	
Title IID	Professional Svc.	300	FED PROG	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0		0		-		0		-	
2250	Salaries/Wages	100	SEC / ELEM	532,088	2.5%	545,390	**3%**	559,025	2.50%	573,001	2.50%	587,326	2.50%	602,009	
Library Services	Benefits	200	SEC / ELEM	193,209	1.5%	196,107	**1.5%**	199,048	1.50%	202,034	1.50%	205,065	1.50%	208,141	
	Professional Svc.	300	SEC / ELEM												
	Transportation/Training/Comm.	500	SEC / ELEM	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SEC / ELEM	65,420	1.0%	66,074	1.0%	66,735	1.00%	67,402	1.00%	68,076	1.00%	68,757	
	Equipment	700	SEC / ELEM	0	1.0%	0	1.0%	0	1.00%	-	1.00%	0	1.00%	-	
				790,717		807,571		824,808		842,437		860,467		878,906	
2260	Salaries/Wages	100	SEC / ELEM	13,000	2.5%	13,325	**3%**	13,658	2.50%	14,000	2.50%	14,350	2.50%	14,708	
Curriculum	Benefits	200	SEC / ELEM	1,488	1.5%	1,510	**1.5%**	1,533	1.50%	1,556	1.50%	1,579	1.50%	1,603	
	Professional Svc.	300	SEC / ELEM												

	COMPENSATION	2.50%		Consumables	1.0%	PROJECTED		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED	COMMENTS & DESCRIPTION
	CPI	1.50%	I	Economies	98.0%	EXPENDITURE BUDGET								EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	**2008-2009 APPROVED BUDGET**		**2009-2010**		**2010-2011**		**2011-2012**		**2012-2013**		**2013-2014**	
Development	Transportation/Training/Comm.	500	SEC / ELEM	10,000	1.5%	10,150	1.5%	10,302	1.50%	10,457	1.50%	10,614	1.50%	10,773	
	Supplies	600	SEC / ELEM	14,000	1.0%	14,140	1.0%	14,281	1.00%	14,424	1.00%	14,568	1.00%	14,714	
				38,488		39,125		39,775		40,437		41,111		41,798	
2270	Salaries/Wages	100	PERSONNEL	192,007	2.5%	196,807	3%	201,727	2.50%	206,770	2.50%	211,940	2.50%	217,238	
Staff Development	Benefits	200	PERSONNEL	72,597	1.5%	73,686	1.5%	74,792	1.50%	75,914	1.50%	77,052	1.50%	78,208	
	Professional Svc.	300	PERSONNEL	94,000	1.5%	95,410	1.5%	96,841	1.50%	98,294	1.50%	99,768	1.50%	101,265	
	Transportation/Training/Comm.	500	PERSONNEL	57,957	1.5%	58,827	1.5%	59,709	1.50%	60,605	1.50%	61,514	1.50%	62,437	
	Supplies	600	PERSONNEL	17,440	1.0%	17,614	1.0%	17,791	1.00%	17,968	1.00%	18,148	1.00%	18,330	
	Equipment	700	PERSONNEL	2,400	1.0%	2,424	1.0%	2,448	1.00%	2,473	1.00%	2,497	1.00%	2,522	
	Dues/Judgements/Misc.	800	PERSONNEL	3,000	1.5%	3,045	1.5%	3,091	1.50%	3,137	1.50%	3,184	1.50%	3,232	
				439,402		447,813		456,399		465,161		474,103		483,231	
2271 Certificated	Salaries/Wages	100	PERSONNEL												
	Benefits	200	PERSONNEL												
	Transportation/Training/Comm.	500	PERSONNEL	15,000	1.5%	15,225	1.5%	15,453	1.50%	15,685	1.50%	15,920	1.50%	16,159	
				15,000		**15,225**		**15,453**		**15,685**		**15,920**		**16,159**	
2272 Non - Cert.	Transportation/Training/Comm.	500	PERSONNEL	1,500	1.5%	1,523	1.5%	1,545	1.50%	1,569	1.50%	1,592	1.50%	1,616	
				1,500		1,523		1,545		1,569		1,592		1,616	
2275	Salaries/Wages	100	PERSONNEL												
Staff Support	Benefits	200	PERSONNEL												
				0		**0**		**0**		**0**		**0**		**0**	
2310	Salaries/Wages	100	SUPERINTENDENT	5,655	2.5%	5,796	3%	5,941	2.50%	6,089	2.50%	6,242	2.50%	6,398	
Board of Education	Benefits	200	SUPERINTENDENT	72,049	1.5%	73,129	1.5%	74,226	1.50%	75,340	1.50%	76,470	1.50%	77,617	
Services	Professional Svc.	300	SUPERINTENDENT	46,000	1.5%	46,690	1.5%	47,390	1.50%	48,101	1.50%	48,823	1.50%	49,555	
	Transportation/Training/Comm.	500	SUPERINTENDENT	12,800	1.5%	12,992	1.5%	13,187	1.50%	13,385	1.50%	13,585	1.50%	13,789	
	Supplies	600	SUPERINTENDENT	6,500	1.0%	6,565	1.0%	6,631	1.00%	6,697	1.00%	6,764	1.00%	6,832	
	Dues/Judgements/Misc.	800	BUSINESS	25,000	1.5%	25,375	1.5%	25,756	1.50%	26,142	1.50%	26,534	1.50%	26,932	
				168,003		170,547		173,131		175,754		178,418		181,122	
2320 Board Treas.	Salaries/Wages	100	BUSINESS	0	2.5%	0	3%	0	2.50%	-	2.50%	0	2.50%	-	
				0		0		0		-		0		-	
2330	Salaries/Wages	100	BUSINESS	22,857	2.5%	23,429	3%	24,014	2.50%	24,615	2.50%	25,230	2.50%	25,861	
Tax Collection	Benefits	200	BUSINESS	29,836	1.5%	30,284	1.5%	30,738	1.50%	31,199	1.50%	31,667	1.50%	32,142	
	Professional Svc.	300	BUSINESS	114,000	1.5%	115,710	1.5%	117,446	1.50%	119,207	1.50%	120,995	1.50%	122,810	
	Property Maint. Svc.	400	BUSINESS	800	1.5%	812	1.5%	824	1.50%	837	1.50%	849	1.50%	862	
	Transportation/Training/Comm.	500	BUSINESS	3,800	1.5%	3,857	1.5%	3,915	1.50%	3,974	1.50%	4,033	1.50%	4,094	
	Supplies	600	BUSINESS	5,400	1.0%	5,454	1.0%	5,509	1.00%	5,564	1.00%	5,619	1.00%	5,675	
	Equipment	700	BUSINESS	1,000	1.0%	1,010	1.0%	1,020	1.00%	1,030	1.00%	1,041	1.00%	1,051	
	Dues/Judgements/Misc.	800	BUSINESS	(50,000)	1.5%	(50,750)	1.5%	(51,511)	1.50%	(52,284)	1.50%	-53,068	1.50%	(53,864)	
				127,693		129,805		131,954		134,141		136,366		138,631	
2350 Legal Svc.	Professional Svc.	300	SUPERINTENDENT	140,000	1.5%	142,100	1.5%	144,232	1.50%	146,395	1.50%	148,591	1.50%	150,820	
				140,000		142,100		144,232		146,395		148,591		150,820	
2360	Salaries/Wages	100	SUPERINTENDENT	260,246	2.5%	266,752	3%	273,421	2.50%	280,256	2.50%	287,263	2.50%	294,444	

	COMPENSATION	2.50%		Consumables	1.0%	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
	CPI	1.50%	I	Economies	98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	**2008-2009 APPROVED BUDGET**		**2009-2010**		**2010-2011**		**2011-2012**		**2012-2013**		**2013-2014**	
Office of the	Benefits	200	SUPERINTENDENT	97,331	1.5%	98,791	1.5%	100,273	1.50%	101,777	1.50%	103,304	1.50%	104,854	
Superintendent	Transportation/Training/Comm.	500	SUPERINTENDENT	4,000	1.5%	4,060	1.5%	4,121	1.50%	4,183	1.50%	4,245	1.50%	4,309	
	Supplies	600	SUPERINTENDENT	2,500	1.0%	2,525	1.0%	2,550	1.00%	2,576	1.00%	2,602	1.00%	2,628	
	Equipment	700	SUPERINTENDENT	2,600	1.5%	2,639	1.5%	2,679	1.50%	2,719	1.50%	2,760	1.50%	2,801	
	Dues/Judgements/Misc.	800	SUPERINTENDENT	2,000	1.5%	2,030	1.5%	2,060	1.50%	2,091	1.50%	2,123	1.50%	2,155	
				368,677		376,797		385,104		393,602		402,296		411,190	
2380	Salaries/Wages	100	SEC / ELEM	1,704,075	2.5%	1,746,677	3%	1,790,343	2.50%	1,835,102	2.50%	1,880,980	2.50%	1,928,004	
Office of the	Benefits	200	SEC / ELEM	619,090	1.5%	628,377	1.5%	637,802	1.50%	647,369	1.50%	657,080	1.50%	666,936	
Principal	Transportation/Training/Comm.	500	SEC / ELEM	55,740	1.5%	56,576	1.5%	57,425	1.50%	58,286	1.50%	59,160	1.50%	60,048	
	Supplies	600	SEC / ELEM	54,110	1.0%	54,651	1.0%	55,198	1.00%	55,750	1.00%	56,307	1.00%	56,870	
	Equipment	700	SEC / ELEM	6,000	1.0%	6,060	1.0%	6,121	1.00%	6,182	1.00%	6,244	1.00%	6,306	
				2,439,015		2,492,340		2,546,889		2,602,689		2,659,771		2,718,164	
2390	Salaries/Wages	100	PERSON/ BUSIN	460,094	2.5%	471,597	3%	483,387	2.50%	495,471	2.50%	507,858	2.50%	520,555	
Administrative	Benefits	200	PERSON/ BUSIN	168,598	1.5%	171,127	1.5%	173,694	1.50%	176,300	1.50%	178,944	1.50%	181,628	
Support Services	Transportation/Training/Comm.	500	PERSON/ BUSIN	31,200	1.5%	31,668	1.5%	32,143	1.50%	32,625	1.50%	33,115	1.50%	33,611	
	Supplies	600	PERSON/ BUSIN	4,800	1.0%	4,848	1.0%	4,896	1.00%	4,945	1.00%	4,995	1.00%	5,045	
	Equipment	700	PERSON/ BUSIN	6,500	1.0%	6,565	1.0%	6,631	1.00%	6,697	1.00%	6,764	1.00%	6,832	
	Dues/Judgements/Misc.	800	PERSON/ BUSIN	23,500	1.5%	23,853	1.5%	24,210	1.50%	24,573	1.50%	24,942	1.50%	25,316	
				694,693		709,658		724,961		740,612		756,618		772,987	
2420 Medical	Salaries/Wages	100	PERSONNEL	0	2.5%	0	3%	0	2.50%	-	2.50%	0	2.50%	-	
				0		0		0		-		0		-	
2430 Dental	Salaries/Wages	100	PERSONNEL	0	2.5%	0	3%	0	2.50%	-	2.50%	0	2.50%	-	
				0		0		0		-		0		-	
2440	Salaries/Wages	100	PERSONNEL	316,995	2.5%	324,920	3%	333,043	2.50%	341,369	2.50%	349,903	2.50%	358,651	
Nursing Services	Benefits	200	PERSONNEL	117,842	1.5%	119,610	1.5%	121,404	1.50%	123,225	1.50%	125,074	1.50%	126,950	
	Professional Svc.	300	PERSONNEL	27,500	1.5%	27,913	1.5%	28,331	1.50%	28,756	1.50%	29,187	1.50%	29,625	
	Transportation/Training/Comm.	500	PERSONNEL	3,250	1.5%	3,299	1.5%	3,348	1.50%	3,398	1.50%	3,449	1.50%	3,501	
	Supplies	600	PERSONNEL	8,400	1.0%	8,484	1.0%	8,569	1.00%	8,655	1.00%	8,741	1.00%	8,828	
	Equipment	700	PERSONNEL	15,000	1.0%	15,150	1.0%	15,302	1.00%	15,455	1.00%	15,609	1.00%	15,765	
				488,987		499,375		509,997		520,858		531,964		543,321	
2500	Salaries/Wages	100	BUSINESS	546,597	2.5%	560,262	3%	574,269	2.50%	588,625	2.50%	603,341	2.50%	618,424	
Business	Benefits	200	BUSINESS	193,879	1.5%	196,787	1.5%	199,739	1.50%	202,735	1.50%	205,776	1.50%	208,863	
Administration	Professional Svc.	300	BUSINESS	500	1.5%	508	1.5%	515	1.50%	523	1.50%	531	1.50%	539	
	Property Maint. Svc.	400	BUSINESS	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Services	Transportation/Training/Comm.	500	BUSINESS	14,800	1.5%	15,022	1.5%	15,247	1.50%	15,476	1.50%	15,708	1.50%	15,944	
	Supplies	600	BUSINESS	19,000	1.0%	19,190	1.0%	19,382	1.00%	19,576	1.00%	19,771	1.00%	19,969	
	Equipment	700	BUSINESS	2,500	1.0%	2,525	1.0%	2,550	1.00%	2,576	1.00%	2,602	1.00%	2,628	
	Dues/Judgements/Misc.	800	BUSINESS	20,552	1.5%	20,860	1.5%	21,173	1.50%	21,491	1.50%	21,813	1.50%	22,140	
				797,828		815,154		832,875		851,001		869,542		888,507	
2610	Salaries/Wages	100	BLDG GROUNDS	705,913	2.5%	723,561	3%	741,650	2.50%	760,191	2.50%	779,196	2.50%	798,676	
Physical Plant	Benefits	200	BLDG GROUNDS	264,929	1.5%	268,903	1.5%	272,937	1.50%	277,031	1.50%	281,186	1.50%	285,404	

	COMPENSATION	2.50%		Consumables	1.0%	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
	CPI	1.50%	I	Economies	98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	**Description**	**Account Number**	**Budget Resp.**	**2008-2009 APPROVED BUDGET**		**2009-2010**		**2010-2011**		**2011-2012**		**2012-2013**		**2013-2014**	
Facilities	Professional Svc.	300	BLDG GROUNDS	20,000	1.5%	20,300	1.5%	20,605	1.50%	20,914	1.50%	21,227	1.50%	21,546	
	Property Maint. Svc.	400	BLDG GROUNDS	1,850,225	1.5%	1,877,978	1.5%	1,906,148	1.50%	1,934,740	1.50%	1,963,761	1.50%	1,993,218	
	Transportation/Training/Comm.	500	BLDG GROUNDS	371,320	1.5%	376,890	1.5%	382,543	1.50%	388,281	1.50%	394,106	1.50%	400,017	
	Supplies	600	BLDG GROUNDS	395,000	1.0%	398,950	1.0%	402,940	1.00%	406,969	1.00%	411,039	1.00%	415,149	
	Equipment	700	BLDG GROUNDS	20,000	1.0%	20,200	1.0%	20,402	1.00%	20,606	1.00%	20,812	1.00%	21,020	
	Dues/Judgements/Misc.	800	BLDG GROUNDS	2,500	1.5%	2,538	1.5%	2,576	1.50%	2,614	1.50%	2,653	1.50%	2,693	
				3,629,887		3,689,320		3,749,799		3,811,346		3,873,980		3,937,723	
2620	Salaries/Wages	100	BLDG GROUNDS	1,400,030	2.5%	1,435,030	3%	1,470,906	2.50%	1,507,679	2.50%	1,545,371	2.50%	1,584,005	
Plant Maintenance	Benefits	200	BLDG GROUNDS	510,491	1.5%	518,148	1.5%	525,921	1.50%	533,810	1.50%	541,817	1.50%	549,944	
& Operation	Property Maint. Svc.	400	BLDG GROUNDS	187,500	1.5%	190,313	1.5%	193,167	1.50%	196,065	1.50%	199,006	1.50%	201,991	
	Supplies	600	BLDG GROUNDS	840,000	1.0%	848,400	1.0%	856,884	1.00%	865,453	1.00%	874,107	1.00%	882,848	
				2,938,021		2,991,891		3,046,878		3,103,006		3,160,300		3,218,788	
2710	Salaries/Wages	100	BUSINESS	48,679	2.5%	49,896	3%	51,143	2.50%	52,422	2.50%	53,732	2.50%	55,075	
Student	Benefits	200	BUSINESS	18,269	1.5%	18,543	1.5%	18,821	1.50%	19,104	1.50%	19,390	1.50%	19,681	
Transportation	Transportation/Training/Comm.	500	BUSINESS	3,282	1.5%	3,331	1.5%	3,381	1.50%	3,432	1.50%	3,483	1.50%	3,536	
Services	Supplies	600	BUSINESS	1,500	1.0%	1,515	1.0%	1,530	1.00%	1,545	1.00%	1,561	1.00%	1,577	
	Equipment	700	BUSINESS	1,600	1.0%	1,616	1.0%	1,632	1.00%	1,648	1.00%	1,665	1.00%	1,682	
	Dues/Judgements/Misc.	800	BUSINESS	1,200	1.5%	1,218	1.5%	1,236	1.50%	1,255	1.50%	1,274	1.50%	1,293	
				74,530		76,119		77,744		79,406		81,105		82,843	
2720	Transportation Contracted Carriers	500	BUSINESS	3,979,750	1.5%	4,039,446	1.5%	4,100,038	1.50%	4,161,539	1.50%	4,223,962	1.50%	4,287,321	
Vehicle Operation	Supplies(Bulk Fuel)	600	BUSINESS	721,650	1.0%	728,867	1.0%	736,155	1.00%	743,517	1.00%	750,952	1.00%	758,461	
				4,701,400		4,768,313		4,836,193		4,905,055		4,974,913		5,045,782	
2750 Non-Pub Trans	Transportation/Training/Comm.	500	BUSINESS	90,000	1.5%	91,350	1.5%	92,720	1.50%	94,111	1.50%	95,523	1.50%	96,956	
				90,000		91,350		92,720		94,111		95,523		96,956	
2813	Salaries/Wages	100	SEC / ELEM	0	2.5%	0	3%	0	2.50%	-	2.50%	0	2.50%	-	
Program	Benefits	200	SEC / ELEM	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Evaluation	Professional Svc.	300	SEC / ELEM	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Transportation/Training/Comm.	500	SEC / ELEM	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SEC / ELEM	39,066	1.0%	39,457	1.0%	39,852	1.00%	40,250	1.00%	40,653	1.00%	41,059	
				39,066		39,457		39,852		40,250		40,653		41,059	
2834	Salaries/Wages	100	PERSONNEL	2,500	2.5%	2,563	3%	2,627	2.50%	2,692	2.50%	2,760	2.50%	2,829	
Staff Dev. Cert.	Benefits	200	PERSONNEL	1,000	1.5%	1,015	1.5%	1,030	1.50%	1,046	1.50%	1,061	1.50%	1,077	
Non-Instructional	Transportation/Training/Comm.	500	PERSONNEL	20,000	1.5%	20,300	1.5%	20,605	1.50%	20,914	1.50%	21,227	1.50%	21,546	
				23,500		23,878		24,261		24,651		25,048		25,451	
2836	Salaries/Wages	100	PERSONNEL	6,500	2.5%	6,663	3%	6,829	2.50%	7,000	2.50%	7,175	2.50%	7,354	
Prof. Development	Benefits	200	PERSONNEL	1,000	1.5%	1,015	1.5%	1,030	1.50%	1,046	1.50%	1,061	1.50%	1,077	
Non-Certified	Professional Svc.	300	PERSONNEL	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Non-Instructional	Transportation/Training/Comm.	500	PERSONNEL	2,000	1.5%	2,030	1.5%	2,060	1.50%	2,091	1.50%	2,123	1.50%	2,155	
				9,500		9,708		9,920		10,137		10,359		10,586	
2843 Programming	Professional Svc.	300	PERSONNEL	2,500	1.5%	2,538	1.5%	2,576	1.50%	2,614	1.50%	2,653	1.50%	2,693	
				2,500		2,538		2,576		2,614		2,653		2,693	

	COMPENSATION	2.50%		Consumables	1.0%	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
	CPI	1.50%	I	Economies	98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
2849	Professional Svc.	300	BUSINESS	2,000	1.5%	2,030	1.5%	2,060	1.50%	2,091	1.50%	2,123	1.50%	2,155	
Data Processing	Property Maint. Svc.	400	BUSINESS	1,000	1.5%	1,015	1.5%	1,030	1.50%	1,046	1.50%	1,061	1.50%	1,077	
Services	Supplies	600	BUSINESS	5,000	1.0%	5,050	1.0%	5,101	1.00%	5,152	1.00%	5,203	1.00%	5,255	
	Equipment	700	BUSINESS	2,000	1.0%	2,020	1.0%	2,040	1.00%	2,061	1.00%	2,081	1.00%	2,102	
				10,000		10,115		10,231		10,349		10,468		10,589	
2850	Salaries/Wages	100	FED PROG	55,349	2.5%	56,733	3%	58,151	2.50%	59,605	2.50%	61,095	2.50%	62,622	
Liaison Services	Benefits	200	FED PROG	27,220	1.5%	27,628	1.5%	28,042	1.50%	28,463	1.50%	28,890	1.50%	29,323	
	Professional Svc.	300	FED PROG	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Transportation/Training/Comm.	500	FED PROG	2,200	1.5%	2,233	1.5%	2,266	1.50%	2,300	1.50%	2,335	1.50%	2,370	
	Supplies	600	FED PROG	4,500	1.0%	4,545	1.0%	4,590	1.00%	4,636	1.00%	4,683	1.00%	4,730	
	Equipment	700	FED PROG												
				89,268		**91,138**		**93,050**		**95,004**		**97,002**		**99,045**	
2900 Media Svc	Transportation/Training/Comm.	500	SECONDARY	90,000	1.5%	91,350	1.5%	92,720	1.50%	94,111	1.50%	95,523	1.50%	96,956	
				90,000		91,350		92,720		94,111		95,523		96,956	
3200	Salaries/Wages	100	SECONDARY	102,665	2.5%	105,232	3%	107,863	2.50%	110,559	2.50%	113,323	2.50%	116,156	
Student Activities	Benefits	200	SECONDARY	32,757	1.5%	33,248	1.5%	33,747	1.50%	34,253	1.50%	34,767	1.50%	35,289	
	Professional Svc.	300	SECONDARY	12,500	1.5%	12,688	1.5%	12,878	1.50%	13,071	1.50%	13,267	1.50%	13,466	
	Transportation/Training/Comm.	500	SECONDARY	89,471	1.5%	90,813	1.5%	92,175	1.50%	93,558	1.50%	94,961	1.50%	96,386	
	Supplies	600	SECONDARY	1,000	1.0%	1,010	1.0%	1,020	1.00%	1,030	1.00%	1,041	1.00%	1,051	
	Equipment	700	SECONDARY	500	1.0%	505	1.0%	510	1.00%	515	1.00%	520	1.00%	526	
	Dues/Judgements/Misc.	800	SECONDARY	300	1.5%	305	1.5%	309	1.50%	314	1.50%	318	1.50%	323	
				239,193		243,800		248,502		253,301		258,198		263,196	
3201			SECONDARY												
Student Activities			SECONDARY												
				0		**0**		**0**		**0**		**0**		**0**	
3390	Salaries/Wages	100	FED PROG	3,000	2.5%	3,075	3%	3,152	2.50%	3,231	2.50%	3,311	2.50%	3,394	
Parent	Benefits	200	FED PROG	395	1.5%	401	1.5%	407	1.50%	413	1.50%	419	1.50%	426	
Involvement	Professional Svc.	300	FED PROG												
	Supplies	600	FED PROG	10,101	1.0%	10,202	1.0%	10,304	1.00%	10,407	1.00%	10,511	1.00%	10,616	
				13,496		13,678		13,863		14,051		14,242		14,436	
5100	Dues/Judgements/Misc.	800	BUSINESS	0	1.5%	0	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0		0		-		0		-	
5110 Debt Service	Fund Transfers	900	BUSINESS	3,019,544	0.0%	3,019,544	0%	3,019,544	0.00%	3,019,544	0.00%	3,019,544	0.00%	3,019,544	
				3,019,544		3,019,544		3,019,544		3,019,544		3,019,544		3,019,544	
5220 Athletics	Fund Transfers	900	BUSINESS	955,233	1.5%	969,562	1.5%	984,105	1.50%	998,867	1.50%	1,013,850	1.50%	1,029,058	
				955,233		969,562		984,105		998,867		1,013,850		1,029,058	
5220 Food Service	Equipment	930	BUSINESS	72,000	0.0%	72,000	0%	72,000	0.00%	72,000	0.00%	72,000	0.00%	72,000	
				72,000		72,000		72,000		72,000		72,000		72,000	
5230 Capital Res.	Fund Transfers	900	BUSINESS	1,250,000	0.0%	1,250,000	0%	1,250,000	0.00%	1,250,000	0.00%	1,250,000	0.00%	1,250,000	CAPITAL PROJ
				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	0.00%	-	0.00%	0	0.00%	-	

															COMMENTS & DESCRIPTION
	COMPENSATION	2.50%		Consumables	1.0%	PROJECTED		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED EXPENDITURE BUDGET		PROJECTED	
	CPI	1.50%	I	Economies	98.0%	EXPENDITURE BUDGET								EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
				0		0		0		-		0		-	
5900 Contingency	Fuel Transportation Contingency	930	BUSINESS	200,000	0.0%	200,000	0%	200,000	0.00%	200,000	0.00%	200,000	0.00%	200,000	
				200,000		200,000		200,000		200,000		200,000		200,000	
5900 Contingency	Charter Tuition Contingency	562	BUSINESS	0	0.0%	0	0%	0	0.00%	-	0.00%	0	0.00%	-	
				0		0		0		-		0		-	
5900 Contingency	Non Athletic Supplemental	194	BUSINESS	7,085	0.0%	7,085	0%	7,085	0.00%	7,085	0.00%	7,085	0.00%	7,085	
				7,085		7,085		7,085		7,085		7,085		7,085	
5900 Contingency	Heating Fuel Contingency	621	BUSINESS	75,000	0.0%	75,000	0%	75,000	0.00%	75,000	0.00%	75,000	0.00%	75,000	
				75,000		75,000		75,000		75,000		75,000		75,000	
5900 Contingency	Staffing Contingency	120	BUSINESS	291,000	0.0%	291,000	0%	291,000	0.00%	291,000	0.00%	291,000	0.00%	291,000	STAFFING
				291,000		291,000		291,000		291,000		291,000		291,000	
5900 Kindergarten	Unfunded Balance	999	BUSINESS		0.0%	0	0%	0	0.00%	-	0.00%	0	0.00%	-	
				0		0		0		-		0		-	
5900 Contingency	Benefits	200	BUSINESS	0		0		-		-		-		-	
	Fund Transfers	900	BUSINESS	100,000	0.0%	100,000	0%	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	
				100,000		100,000		100,000		100,000		100,000		100,000	
APPROVED BUDGET				68,330,583		69,573,086		70,841,875		72,137,538		73,460,678		74,811,913	
ESTIMATED ECONOMIES PERCENTAGE				98%		1		98%		98%		98%		98%	
NET AFTER ESTIMATED ECONOMIES				66,963,971		68,181,624		69,425,037		70,694,787		71,991,465		73,315,674	

MAJOR IMPACT FACTORS TO CONSIDER FOR BUDGETING:

GASB 45 FUNDING OF POST EMPLOYMENT BENEFITS LIABILITY	1.5%	200,000	1.5%	203,000	1.50%	206,045	1.50%	209,136	1.50%	212,273
PSERS EMPLOYER COST SPIKE IMPACT FUNDING	1.5%	250,000	1.5%	253,750	1.50%	257,556	1.50%	261,420	1.50%	265,341
RESERVE FOR MASTER FACILITIES PLAN & CAPITAL FUNDING	1.5%	1,000,000	1.5%	1,015,000	1.50%	1,030,225	1.50%	1,045,678	1.50%	1,061,364
		1,450,000		1,471,750		1,493,826		1,516,234		1,538,977
		69,631,624		70,896,787		72,188,614		73,507,699		74,854,651