

Warren County School District

Warren, Pennsylvania

PROPOSED FINAL BUDGET

2008-2009

June 30, 2008



NOTICE

The following is to provide public notice that the Board of School Directors for the Warren County School District intends to adopt the final budget for the 2008-2009 fiscal year at a Special Board Meeting to be held on June 30, 2008, at 7:00 p.m. at the Warren County Career Center. The proposed budget approved at a Special Board Meeting Held on May 27th, 2008, which is subject to change, is available for public inspection on Board Docs, the District Web Site, at all of the high schools within the District, and at the Central Office (185 Hospital Drive, Warren, Pa.).

Ruth Huck, Board Secretary

Motion: That the Board of School Directors adopts the proposed final budget as presented, authorizes the proposed final budget to be made available for public inspection at least 20 days prior to the adoption of the final budget, and authorizes the publication of the Board's intent to adopt the final budget at least 10 days prior to the adoption of the final budget.

Passed 9-0 May 27, 2008 Special Board Meeting



WARREN COUNTY SCHOOL DISTRICT

CENTRAL ADMINISTRATIVE OFFICES

185 HOSPITAL DRIVE

WARREN PA 16365-4885

FAX: 814-723-4203

ROBERT E. TERRILL, PH.D.
SUPERINTENDENT

J. PETTER TURNQUIST, CPA
BUSINESS ADMINISTRATOR

JUNE 30, 2008

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

Ladies and Gentlemen:

The following tax structure and resource allocation is presented for your consideration in support of the **Proposed Final Budget** for the **2008-2009** school year with proposed expenditures of **\$ 68,330,583**:

1. A tax of **47 Mills** (\$4.70 per hundred dollars) of assessed valuation on all the real estate in the District.
2. A Per Capita Tax of \$5.00 per person under Section 679 of the School Code
3. Local Enabling Taxes under ACT 511:
 - A. A 1/2 of 1% Wage and Income Tax
 - B. A 1% Real Estate Transfer Tax
 - C. Local Services Tax of \$5.00
 - D. Per Capita Tax of \$5.00 per person
4. Estimated Ending Fund Balance to include
 - a. Designated Balance of **\$ 1,000,000**
 - b. Undesignated Balance of **\$ 3,489,280**

Authorization to advertise as legally required is requested

Respectfully submitted,

FINANCE COMMITTEE

J F Lockett, Chairperson

Donna L. Zariczny

Katherine Oudinot

J Petter Turnquist CPA, Treasurer

WCSD JUNE, 30 2008

2008-2009 PROPOSED FINAL BUDGET
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REVENUE BUDGET	\$ 67,335,385
EXPENDITURE BUDGET (INCLUDING FULL DAY KINDERGARTEN)	\$ 68,330,583
USE OF FUND BALANCE (Designated)	\$ (995,198)
Estimated Ending Fund Balance FYE 6/30/2008	5,484,478
Estimated Ending Fund Balance FYE 6/30/2009	<u>\$ 4,489,280</u>

Fund Balance Designated for specific Purposes FYE 6/30/2009

Designated for Capital Projects	500,000
Designated for School Board / Tax Collection Contingencies	500,000
Total Designated Fund Balance	<u>1,000,000</u>
Estimated Ending Undesignated Fund Balance FYE 6/30/2009	<u>3,489,280</u>
Total Estimated Ending Designated & Undesignated Fund Balance FYE 6/30/2009	<u>4,489,280</u>

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WARREN COUNTY SCHOOL DISTRICT			WCSD JUNE 30, 2008						
REVENUE TREND ANALYSIS	ACTUAL FYE 2000-2001	ACTUAL FYE 2001-2002	ACTUAL FYE 2002-2003	ACTUAL FYE 2003-04	ACTUAL FYE 2004-2005	ACTUAL FYE 2005-2006	APPROVED BUDGET 2006-2007	APPROVED REVENUE BUDGET 2008-2009	PROPOSED FINAL REVENUE BUDGET 2008-2009
LOCAL									
6010 Assessed Value	\$432,220,144	\$432,220,576	\$437,250,000	\$436,952,185	\$435,909,332	\$441,946,287	443,703,781	455,968,743	458,198,491
(CHANGE IN ASSESSED VALUE)	0.27%	0.00%	1.16%	-0.07%	-0.24%	1.38%	0.40%	2.76%	0.50%
6020 Local Mills	40.5	40.5	40.5	42.5	43.5	46.0	46.0	46.0	47.0
	5.19%	0.00%	0.00%	4.94%	2.35%	5.75%	0.00%	0.00%	2.17%
TAX LEVY...	\$17,504,916	\$17,504,933	\$17,708,625	\$18,570,468	\$18,962,056	\$20,329,529	\$20,410,374	\$20,974,562.18	\$21,535,329.06
% Collected	90.74%	93.00%	93.00%	91.40%	89.60%	88.44%	92.33%	92.00%	92.00%
6111 Current Real Est Tax	\$15,883,086	\$16,280,005	\$16,124,381	\$16,973,029	\$16,989,613	\$17,978,846	\$18,844,898	\$19,296,597	\$19,812,502.74
	90.74%	93.00%	91.05%	91.40%	89.60%	88.44%	92.33%	92.00%	92.00%
VALUE PER MILL.....	\$392,175	\$401,975	\$398,132	\$399,365	\$390,566	\$390,844	\$409,672	\$419,491	\$421,542.61
6113 Public Utility Realty	\$70,903	\$40,862	\$33,983	\$38,805	\$28,467	\$35,734	\$35,000	\$35,000	\$50,000
6114 Pay in Lieu of Taxes & Forestry	\$500,569	\$722,923	\$489,881	\$852,401	\$862,308	\$871,934	\$842,000	\$891,973	\$456,973
6120 Per Capita Tax/679	\$114,012	\$113,270	\$111,176	\$108,873	\$106,853	\$106,531	\$105,000	\$125,451	\$125,451
6141 Per Capita Tax/511	\$114,012	\$113,270	\$111,176	\$108,873	\$106,861	\$106,426	\$105,000	\$125,451	\$125,451
6143 Occup Privilege/511	\$111,017	\$108,494	\$99,413	\$105,504	\$96,818	\$93,331	\$95,000	\$94,730	\$94,730
Total Act 511 Flat Tax	\$225,029	\$221,764	\$210,589	\$214,377	\$203,678	\$199,757	\$200,000	\$220,181	\$220,181
6151 Earned Income/511	\$2,574,385	\$2,458,479	\$2,500,438	\$2,392,338	\$2,650,564	\$2,834,355	\$2,630,000	\$2,876,870	\$2,920,023
	4.08%	-4.50%	1.71%	-4.32%	10.79%	6.93%	-7.21%	9.39%	1.50%
6153 Real Est Transfer/511	\$215,349	\$212,531	\$287,642	\$289,647	\$301,308	\$340,662	\$250,000	\$325,000.00	\$357,500.00
Total Act 511 Prop Tax	\$2,789,734	\$2,671,010	\$2,788,080	\$2,681,985	\$2,951,873	\$3,175,017	\$2,880,000	\$3,201,870	\$3,277,523
6400 Delinquent Taxes	\$1,262,151	\$1,616,574	\$1,761,016	\$1,473,796	\$1,600,536	\$1,835,347	\$1,700,000	\$1,800,000	1,827,000.00
TOTAL TAXES	\$20,845,484	\$21,666,408	\$21,519,106	\$22,343,266	\$22,743,329	\$24,203,166	\$24,606,898	\$25,571,072	\$25,769,631
% Increase	3.17%	3.94%	-0.68%	3.83%	1.79%	6.42%	1.67%	3.92%	0.78%
6500 Earnings/Temp Dep	\$497,649	\$182,346	\$115,962	\$54,750	\$155,765	\$295,218	\$200,000	\$250,000	\$350,000
6900 Tuition & Other	\$62,081	\$44,546	\$48,547	\$44,504	\$81,958	\$29,683	\$50,000	\$50,000	\$52,000
6920 Contributions/Student Fees/ misc	\$131,214		\$80,043	\$16,012	\$0	\$46,996	\$25,000	\$25,000	\$25,000
6900 Misc. Revenue/	\$24,826	\$78,545	\$95,697	\$17,833	\$0	\$0	\$0	\$0	\$25,000
Total Other	\$715,770	\$305,437	\$340,249	\$133,099	\$237,722	\$371,897	\$275,000	\$325,000	\$452,000
TOTAL LOCAL REVENUE	\$21,561,254	\$21,971,845	\$21,859,355	\$22,476,365	\$22,981,051	\$24,575,063	\$24,881,898	\$25,896,072	\$26,221,631
Percent Change	3.83%	1.90%	-0.51%	2.82%	2.25%	6.94%	1.25%	4.08%	5.38%

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WARREN COUNTY SCHOOL DISTRICT			WCSD JUNE 30, 2008						
REVENUE TREND ANALYSIS	ACTUAL FYE 2000-2001	ACTUAL FYE 2001-2002	ACTUAL FYE 2002-2003	ACTUAL FYE 2003-04	ACTUAL FYE 2004-2005	ACTUAL FYE 2005-2006	APPROVED BUDGET 2006-2007	APPROVED REVENUE BUDGET 2008-2009	PROPOSED FINAL REVENUE BUDGET 2008-2009
STATE:									
7110 Basic Instr Subsidy	\$18,738,280	\$19,269,981	\$19,780,279	\$20,427,372	\$21,055,211	\$21,567,057	\$22,504,901	\$23,119,071	\$23,666,594
Percent Increase	2.36%	2.84%	2.65%	3.27%	3.07%	2.43%	4.35%	2.73%	5.16%
7140 Subsidies for Charter Schools	\$0	\$4,083	\$24,798	\$24,798	\$96,469	\$151,352	\$730,734	\$943,966	\$1,050,000
7150 School Performance	\$66,516	\$53,171	\$251,238	\$0	\$0	\$0	\$0	\$0	\$0
7160 Tuition-Orph/Private	\$7,362	\$17,914	\$23,807	\$18,416	\$14,009	\$13,880	\$0	\$0	\$0
7210 Homebound Instruction	\$1,450	\$1,081	\$1,827	\$1,874	\$1,533	\$1,757	\$1,500	\$1,500	\$1,500
7220 Vocational Education	\$226,973	\$236,604	\$267,904	\$176,186	\$230,635	\$242,832	\$297,237	\$297,237	\$300,209
7230 Alternative Education	\$0	\$0	\$0	\$3,560	\$27,329	\$0	\$25,000	\$25,000	\$25,000
7260 Job Trng Partnership	\$7,360	\$3,460	\$3,900	\$0	\$4,050	\$0	\$0	\$0	\$0
7271 Special Education	\$3,026,275	\$3,229,534	\$3,270,696	\$3,475,871	\$3,619,461	\$3,800,202	\$3,675,783	\$3,787,705	\$3,902,647
7290 Education Assistance	\$0	\$0	\$0	\$0	\$398,326	\$432,338	\$431,139	\$431,189	\$431,189
7310 Pupil Transportation	\$2,597,305	\$2,660,973	\$2,858,448	\$2,853,873	\$3,063,288	\$3,148,628	\$3,450,000	\$3,750,000	\$3,449,250.00
7320 Rentals & Sinking Fnd	\$65,267	\$59,054	\$48,362	\$1,017,512	\$1,091,733	\$879,003	\$746,250	\$750,899	\$752,116
7330 Medical & Dental Svcs	\$135,126	\$129,346	\$126,586	\$13,559	\$122,270	\$115,431	\$118,000	\$118,000	\$125,000
7340Supplemntal Reimb/Basic Sub	\$0	\$0	\$0	\$23,165	\$0	\$0	\$0	\$0	\$0
7350 Sewage Treatment	\$5,675	\$5,675	\$5,675	\$0	\$0	\$0	\$0	\$0	\$0
7400 Voc Training	\$10,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7500 DARE/ALT ED	\$103,229	\$37,827	\$36,292	\$154,316	\$38,358	\$15,301	\$24,975	\$24,975	\$24,975
7505 Extra Grants	\$0	\$0	\$0	\$0	\$0	\$413,329	\$0	\$260,000	\$260,000
7501 Block Grant	\$0	\$0	\$0	\$0	\$873,023	\$873,023	\$1,067,600	\$1,162,223	\$1,371,004
7810 Soc Sec/State Share	\$1,072,304	\$1,115,303	\$1,191,620	\$1,119,830	\$1,310,625	\$1,136,059	\$1,158,000	\$1,147,500.00	\$1,209,722
7820 Retirement/State Share	\$276,246	\$163,150	\$184,978	\$654,165	\$672,359	\$762,035	\$979,000	\$1,069,500	\$1,127,492
7900 Tech Grants/LINK TO LEARN	\$135,852	\$179,698	\$14,690	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL STATE REVENUE	\$26,475,656	\$27,166,854	\$28,091,100	\$29,964,497	\$32,618,681	\$33,552,227	\$35,210,119	\$36,888,765	\$37,696,698
Percent Change	1.97%	2.61%	3.40%	6.67%	8.86%	2.86%	4.94%	4.77%	7.06%

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WARREN COUNTY SCHOOL DISTRICT			WCSD JUNE 30, 2008								
REVENUE TREND ANALYSIS			ACTUAL FYE 2000-2001	ACTUAL FYE 2001-2002	ACTUAL FYE 2002-2003	ACTUAL FYE 2003-04	ACTUAL FYE 2004-2005	ACTUAL FYE 2005-2006	APPROVED BUDGET 2006-2007	APPROVED REVENUE BUDGET 2008-2009	PROPOSED FINAL REVENUE BUDGET 2008-2009
FEDERAL:											
8100 Unrestricted Grants(Impact Aid)	\$61,259	\$49,088	\$81,195	\$50,000	\$13,897	\$0	\$80,000	\$80,000	\$90,000		
8512 Restricted, IDEA, Part B	\$412,621	\$590,984	\$829,932	\$1,197,283	\$1,259,801	\$1,222,933	\$1,100,000	\$1,075,000	\$1,056,913		
8514 Ed of Disadvantaged ECIA Title I	\$789,432	\$858,997	\$987,076	\$1,079,974	\$1,076,829	\$1,161,017	\$1,035,436	\$1,140,239	\$1,456,537		
8515 T IID / Ed Tech	\$0	\$0	\$6,307	\$26,284	\$155,029	\$555,960	\$100,000	\$26,284	\$26,284		
8515 T IIA Improv Tchr Qual	\$0	\$0	\$326,336	\$333,806	\$319,154	\$0	\$300,000	\$362,641	\$362,641		
8517 Drug Free Schools	\$30,874	\$29,176	\$34,875	\$29,190	\$37,911	\$34,919	\$34,919	\$34,919	\$34,919		
8518 T V Innovative Ed/ Drug Free	\$650	\$28,838	\$17,933	\$43,166	\$53,958	\$23,378	\$25,504	\$24,762	\$24,762		
8519 Other ESEA & IDEA Programs	\$0	\$206,213	\$20,037	\$0	\$0	\$0	\$0	\$0	\$0		
8520 Vocational/EDGAR Grant	\$0		\$100,000	\$0	\$0	\$86,403	\$0	\$0	\$0		
8521 Vocational Carl Perkins	\$123,580	\$85,668	\$70,513	\$113,129	\$94,697	\$52,666	\$0	\$0	\$0		
8560 Art Smart	\$280,411	\$512,672	\$309,258	\$297,389	\$428,072	\$227,852	\$0	\$0	\$0		
8570 EESA, Title II	\$29,744	\$51,759	\$57,137	\$0	\$0	\$0	\$0	\$0	\$0		
8620 Adult Basic Education	\$26,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
8680 Goals 2000, Title III	\$7,271	\$32,845	\$47,637	\$0	\$0	\$0	\$0	\$0	\$0		
8690 Other Federal Revenue	\$0	\$0	\$0	\$0	\$31,390	\$3,610	\$0	\$0	\$0		
8690 Misc Fed Revenue	\$0	\$0	\$0	\$0	\$556	\$0	\$0	\$0	\$0		
8810 Med Asst. Reimb(ACCESS)	\$0	\$0	\$150,000	\$257,740	\$200,000	\$200,000	\$210,000	\$210,000	\$265,000		
TOTAL FEDERAL REVENUE	\$1,762,320	\$2,446,240	\$3,038,236	\$3,427,961	\$3,671,293	\$3,568,738	\$2,885,859	\$2,953,845	\$3,317,056		
OTHER:											
9200 Proceeds/Ext Term Fin.	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0		
9400 Sale of Real Prop	\$0	\$0	\$0	\$0	\$0	\$495,195	\$177,000	\$100,000	\$100,000		
9500 Refnds Prior Yr Exp	\$0	\$0	\$0	\$844	\$0	\$0	\$0	\$0	\$0		
TOTAL OTHER REVENUE	\$0	\$0	\$0	\$844	\$0	\$495,195	\$177,000	\$100,000	\$100,000		
TOTAL ALL REVENUE	\$49,799,230	\$51,584,939	\$52,988,692	\$55,869,667	\$59,271,025	\$62,191,223	\$63,154,876	\$65,838,682	\$67,335,385		
Percent Change	3.02%	3.59%	2.72%	5.44%	6.09%	4.93%	1.55%	4.25%	6.62%		

Function	Description	Account Number	Budget Resp.	WCSD MAY, 27 2008	2006-2007 Approved Budget	2007-2008 Approved Budget	2008-2009 PROPOSED FINAL BUDGET
1100 Regular Instruction	Salaries/Wages	100	Terrill	15,199,800.00	15,688,379.00	16,094,728.66	17,374,540.79
	Benefits	200	Terrill	5,437,565.00	6,845,516.00	6,942,503.96	7,770,353.76
	Professional Svc.	300	Terrill	53,500.00	78,969.00	102,845.00	94,027.00
	Property Maint. Svc.	400	Terrill	124,320.00	124,521.00	35,950.00	36,400.00
	Transportation/Training/Comm.	500	Terrill	2,111,200.00	3,101,500.00	3,788,500.00	3,663,500.00
	Supplies	600	Terrill	801,483.00	1,260,363.00	1,144,561.00	1,502,620.12
	Equipment	700	Terrill	243,099.00	231,399.00	283,204.00	196,650.00
	Dues/Judgements/Misc.	800	Terrill	8,000.00	7,750.00	3,500.00	3,500.00
				23,978,967.00	27,338,397.00	28,395,792.62	30,641,591.67
1200 Special Education	Salaries/Wages	100	Martin	70,000.00	4,235,949.00	3,921,834.52	4,079,948.90
	Benefits	200	Martin	23,000.00	1,465,230.00	1,452,255.32	1,525,817.82
	Professional Svc.	300	Martin	0.00	184,000.00	184,000.00	184,000.00
	Transportation/Training/Comm.	500	Martin	0.00	861,000.00	861,000.00	861,000.00
	Supplies	600	Martin	0.00	56,000.00	56,000.00	56,000.00
	Equipment	700	Martin	0.00	20,000.00	20,000.00	15,000.00
				93,000.00	6,822,179.00	6,495,089.84	6,721,766.71
1211 Life Skills	Salaries/Wages	100	Martin	545,000.00	0.00	0.00	0.00
	Benefits	200	Martin	125,050.00	0.00	0.00	0.00
	Supplies	600	Martin	10,000.00	0.00	0.00	0.00
				680,050.00	0.00	0.00	0.00
1221 / Deaf	Professional Svc.	300	Martin	40,000.00	0.00	0.00	0.00
				40,000.00	0.00	0.00	0.00
1224 / Visual	Professional Svc.	300	Martin	24,000.00	0.00	0.00	0.00
				24,000.00	0.00	0.00	0.00
1225 Speech	Salaries/Wages	100	Martin	270,000.00	0.00	0.00	0.00
	Benefits	200	Martin	13,500.00	0.00	0.00	0.00
	Professional Svc.	300	Martin	0.00	0.00		
				283,500.00	0.00	0.00	0.00
1231 Emotional	Salaries/Wages	100	Martin	189,000.00	0.00	0.00	0.00
	Benefits	200	Martin	80,150.00	0.00	0.00	0.00
	Professional Svc.	300	Martin	25,000.00	0.00	0.00	0.00
	Supplies	600	Martin	3,000.00	0.00	0.00	0.00
				297,150.00	0.00	0.00	0.00
1241 Learning Support	Salaries/Wages	100	Martin	2,578,000.00	0.00	0.00	27,248.73
	Benefits	200	Martin	1,160,300.00	0.00	0.00	9,899.46
	Supplies	600	Martin	71,000.00	0.00	0.00	0.00
				3,809,300.00	0.00	0.00	37,148.19
1243 Gifted	Salaries/Wages	100	Martin	300,000.00	305,150.00	304,961.00	330,507.81
	Benefits	200	Martin	126,100.00	104,280.00	109,267.53	98,201.74
	Professional Svc.	300	Martin	500.00	500.00	500.00	1,000.00
	Property Maint. Svc.	400	Martin	12,000.00	15,000.00	15,000.00	15,000.00
	Transportation/Training/Comm.	500	Martin	7,000.00	7,000.00	7,000.00	10,500.00
	Supplies	600	Martin	15,500.00	15,500.00	15,500.00	16,500.00
	Equipment	700	Martin	2,500.00	2,500.00	2,500.00	2,500.00
				463,600.00	449,930.00	454,728.53	474,209.54
1260 Physical	Professional Svc.	300	Martin	40,000.00	0.00	0.00	0.00
				40,000.00	0.00	0.00	0.00
1270 Multi	Professional Svc.	300	Martin	55,000.00	0.00	0.00	0.00
				55,000.00	0.00	0.00	0.00
1290 IDEA	Salaries/Wages	100	Martin	1,442,248.00	670,000.00	903,293.22	882,094.32
	Benefits	200	Martin	237,704.00	286,300.00	323,893.39	317,960.41
	Professional Svc.	300	Martin	56,000.00	50,000.00	280,000.00	262,708.00
	Transportation/Training/Comm.	500	Martin	662,000.00	143,700.00	130,138.00	220,111.17
	Supplies	600	Martin	175,000.00	50,000.00	10,600.00	15,000.00
	Equipment	700	Martin	205,000.00	10,000.00	19,200.00	38,834.00
				2,777,952.00	1,210,000.00	1,667,124.60	1,736,707.90
1320 Vocational Marketing	Salaries/Wages	100	Terrill	59,000.00	60,200.00	61,405.00	63,554.00
	Benefits	200	Terrill	20,950.00	19,480.00	22,738.27	23,851.82
	Supplies	600	Terrill	4,000.00	4,000.00	3,000.00	1,500.00
	Equipment	700	Terrill	5,000.00	5,000.00	3,000.00	3,000.00
				88,950.00	88,680.00	90,143.27	91,905.82
1360 Vocational Business Education	Salaries/Wages	100	Terrill	200,000.00	231,307.00	274,569.00	284,179.90
	Benefits	200	Terrill	86,400.00	83,380.00	84,624.01	104,048.36
	Property Maint. Svc.	400	Terrill	400.00	400.00	400.00	0.00
	Supplies	600	Terrill	4,330.00	5,330.00	3,330.00	3,060.00
	Equipment	700	Terrill	2,000.00	1,000.00	2,000.00	0.00
				293,130.00	321,417.00	364,923.01	391,288.26
1370	Supplies	600	Terrill	6,000.00	6,000.00	5,000.00	5,500.00

Function	Description	Account Number	Budget Resp.	WCSD MAY, 27 2008	2006-2007 Approved Budget	2007-2008 Approved Budget	2008-2009 PROPOSED FINAL BUDGET
Electronics	Equipment	700	Terrill	5,000.00	5,000.00	5,000.00	5,500.00
				11,000.00	11,000.00	10,000.00	11,000.00
1380 Vocational Trade & Industry	Salaries/Wages	100	Terrill	385,000.00	418,400.00	442,745.00	458,243.00
	Benefits	200	Terrill	157,700.00	174,500.00	178,163.18	186,889.64
	Property Maint. Svc.	400	Terrill	15,000.00	15,000.00	15,000.00	15,000.00
	Supplies	600	Terrill	66,000.00	66,000.00	60,500.00	65,000.00
	Equipment	700	Terrill	44,000.00	44,000.00	61,500.00	58,199.00
				667,700.00	717,900.00	757,908.18	783,331.64
1390 Vocational Instructional	Salaries/Wages	100	Terrill	85,440.00	52,500.00	56,730.57	58,716.58
	Benefits	200	Terrill	61,300.00	30,060.00	21,007.33	22,036.33
	Professional Svc.	300	Terrill	30,000.00	25,000.00	15,000.00	15,000.00
	Property Maint. Svc.	400	Terrill	14,600.00	14,600.00	6,600.00	2,000.00
	Transportation/Training/Comm.	500	Terrill	3,500.00	2,500.00	2,500.00	2,500.00
	Supplies	600	Terrill	2,000.00	0.00	13,000.00	13,000.00
	Equipment	700	Terrill	0.00	0.00	0.00	0.00
	Dues/Judgements/Misc.	800	Terrill	6,500.00	6,500.00	6,500.00	6,500.00
				203,340.00	131,160.00	121,337.90	119,752.91
1410 Drivers Ed	Property Maint. Svc.	400	Stewart	500.00	500.00	0.00	0.00
				500.00	500.00	0.00	0.00
1420 Summer School	Salaries/Wages	100	Stewart	10,000.00	10,000.00	26,000.00	24,000.00
	Benefits	200	Stewart	150.00	1,450.00	3,842.80	3,547.20
	Supplies	600	Stewart	0.00	0.00	1,500.00	1,500.00
				10,150.00	11,450.00	31,342.80	29,047.20
1430 Homebound	Salaries/Wages	100	Green	20,000.00	21,000.00	21,000.00	20,000.00
	Benefits	200	Green	3,625.00	3,250.00	3,250.00	3,306.00
				23,625.00	24,250.00	24,250.00	23,306.00
1441 Incarcerated	Transportation/Training/Comm.	500	Stewart	5,000.00	0.00	0.00	0.00
				5,000.00	0.00	0.00	0.00
1490 Other Instruction Tutoring/Coaches	Salaries/Wages	100	Green	1,003,392.00	838,605.00	1,040,634.16	175,469.87
	Benefits	200	Green	319,425.00	329,175.00	342,880.66	58,470.40
	Professional Svc.	300	Green	252,124.00	0.00	0.00	0.00
	Transportation/Training/Comm.	500	Green	8,900.00	7,900.00	300.00	300.00
	Supplies	600	Green	58,984.00	8,908.00	271,606.00	0.00
	Equipment	700	Green	1,000.00	1,000.00	0.00	0.00
				1,643,825.00	1,185,588.00	1,655,420.82	234,240.27
1610 STW	Supplies	600	Terrill	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
2110 Pupil Services	Transportation/Training/Comm.	500	Stewart	2,500.00	0.00	0.00	0.00
	Supplies	600	Stewart	1,500.00	0.00	0.00	0.00
	Equipment	700	Stewart	1,000.00	0.00	0.00	0.00
				5,000.00	0.00	0.00	0.00
2120 Guidance	Salaries/Wages	100	Stewart	693,000.00	759,438.00	835,159.00	889,809.85
	Benefits	200	Stewart	280,400.00	304,940.00	289,921.67	304,376.32
	Transportation/Training/Comm.	500	Stewart	2,400.00	2,400.00	2,400.00	2,400.00
	Supplies	600	Stewart	16,000.00	17,200.00	16,950.00	30,950.00
	Equipment	700	Stewart	6,500.00	7,500.00	7,100.00	7,100.00
				998,300.00	1,091,478.00	1,151,530.67	1,234,636.17
2140 Scoring	Professional Svc.	300	Stewart	30,000.00	30,000.00	15,000.00	15,000.00
				30,000.00	30,000.00	15,000.00	15,000.00
2160 Attendance Services	Salaries/Wages	100	Stewart	23,400.00	21,056.00	22,615.74	23,407.74
	Benefits	200	Stewart	13,200.00	14,380.00	8,374.61	8,784.92
	Professional Svc.	300	Stewart	41,000.00	34,919.00	44,000.00	44,000.00
	Transportation/Training/Comm.	500	Stewart	8,200.00	8,200.00	5,000.00	5,000.00
	Supplies	600	Stewart	3,000.00	3,000.00	2,200.00	2,200.00
				88,800.00	81,555.00	82,190.35	83,392.66
2190 Administrative Supplemental	Salaries/Wages	100	Terrill	15,000.00	6,000.00	0.00	0.00
	Benefits	200	Terrill	1,800.00	900.00	0.00	0.00
	Professional Svc.	300	Stewart	1,000.00	1,000.00	0.00	0.00
	Supplies	600	Stewart	16,000.00	16,000.00	16,000.00	16,000.00
				33,800.00	23,900.00	16,000.00	16,000.00
2220 Technology Services	Salaries/Wages	100	Stewart	366,200.00	369,612.00	386,153.00	400,888.51
	Benefits	200	Stewart	92,825.00	140,140.00	138,358.62	145,642.80
	Professional Svc.	300	Stewart	30,000.00	25,000.00	25,000.00	20,000.00
	Property Maint. Svc.	400	Stewart	199,300.00	208,850.00	300,000.00	310,000.00
	Transportation/Training/Comm.	500	Stewart	185,520.00	275,200.00	312,000.00	312,000.00
	Supplies	600	Stewart	74,000.00	65,000.00	121,000.00	65,000.00
	Equipment	700	Stewart	8,000.00	1,000.00	1,000.00	1,000.00
	Dues/Judgements/Misc.	800	Stewart	2,000.00	2,000.00	2,000.00	1,500.00

Function	Description	Account Number	Budget Resp.	WCSD MAY, 27 2008	2006-2007 Approved Budget	2007-2008 Approved Budget	2008-2009 PROPOSED FINAL BUDGET
				957,845.00	1,086,802.00	1,285,511.62	1,256,031.31
2240 Tech Teaching Title IID	Salaries/Wages	100	Green	0.00	26,474.00	0.00	0.00
	Benefits	200	Green	0.00	8,402.00	0.00	0.00
	Professional Svc.	300	Green	0.00	5,000.00	0.00	0.00
				0.00	39,876.00	0.00	0.00
2250 Library Services	Salaries/Wages	100	Stewart	530,065.00	521,403.00	522,297.00	532,088.02
	Benefits	200	Stewart	188,875.00	197,520.00	186,985.50	193,208.68
	Transportation/Training/Comm.	500	Stewart		88,540.00	0.00	0.00
	Supplies	600	Stewart	64,116.00	64,696.00	69,327.00	65,420.00
	Equipment	700	Stewart	0.00	0.00	0.00	0.00
				783,056.00	872,159.00	778,609.50	790,716.70
2260 Curriculum Development	Salaries/Wages	100	Terrill	50,000.00	9,826.00	15,000.00	13,000.00
	Benefits	200	Terrill	8,663.00	3,474.00	1,488.00	1,488.00
	Transportation/Training/Comm.	500	Terrill	12,000.00	11,400.00	11,400.00	10,000.00
	Supplies	600	Terrill	23,000.00	12,000.00	18,000.00	14,000.00
				93,663.00	36,700.00	45,888.00	38,488.00
2270 Staff Development	Salaries/Wages	100	Green	357,496.00	224,468.00	262,802.00	192,006.80
	Benefits	200	Green	102,754.00	66,079.00	77,418.90	72,597.40
	Professional Svc.	300	Green	308,145.00	101,000.00	170,751.00	94,000.00
	Transportation/Training/Comm.	500	Green	156,178.00	34,300.00	75,790.00	57,957.35
	Supplies	600	Green	107,621.00	24,641.00	19,700.00	17,440.00
	Equipment	700	Green	4,000.00	4,000.00	2,400.00	2,400.00
	Dues/Judgements/Misc.	800	Green	6,388.00	2,000.00	3,000.00	3,000.00
				1,042,582.00	456,488.00	611,861.90	439,401.55
2271 Certificated	Transportation/Training/Comm.	500	Green	8,500.00	8,500.00	41,500.00	15,000.00
				8,500.00	8,500.00	41,500.00	15,000.00
2272 Non - Cert.	Transportation/Training/Comm.	500	Green	2,000.00	2,000.00	2,000.00	1,500.00
				2,000.00	2,000.00	2,000.00	1,500.00
2310 Board of Education Services	Salaries/Wages	100	Terrill	27,400.00	5,000.00	5,463.64	5,654.64
	Benefits	200	Terrill	18,120.00	800.00	873.09	72,048.61
	Professional Svc.	300	Terrill	44,845.00	38,000.00	56,000.00	46,000.00
	Transportation/Training/Comm.	500	Terrill	14,000.00	14,000.00	12,800.00	12,800.00
	Supplies	600	Terrill	16,500.00	16,500.00	6,500.00	6,500.00
	Dues/Judgements/Misc.	800	Turnquist	34,500.00	39,500.00	35,000.00	25,000.00
				155,365.00	113,800.00	116,636.73	168,003.25
2320 Board Treas.	Salaries/Wages	100	Terrill	25.00	0.00	0.00	0.00
				25.00	0.00	0.00	0.00
2330 Tax Collection	Salaries/Wages	100	Turnquist	34,225.00	36,200.00	11,610.40	22,857.20
	Benefits	200	Turnquist	52,400.00	48,500.00	30,492.01	29,836.02
	Professional Svc.	300	Turnquist	195,000.00	194,000.00	170,000.00	114,000.00
	Property Maint. Svc.	400	Turnquist	1,800.00	1,800.00	800.00	800.00
	Transportation/Training/Comm.	500	Turnquist	3,800.00	3,800.00	3,800.00	3,800.00
	Supplies	600	Turnquist	5,400.00	5,400.00	5,400.00	5,400.00
	Equipment	700	Turnquist	1,000.00	1,000.00	1,000.00	1,000.00
	Dues/Judgements/Misc.	800	Turnquist	(27,000.00)	(32,000.00)	(42,000.00)	(50,000.00)
				266,625.00	258,700.00	181,102.41	127,693.22
2350 Legal Svc.	Professional Svc.	300	Terrill	133,000.00	133,000.00	140,000.00	140,000.00
				133,000.00	133,000.00	140,000.00	140,000.00
2360 Office of the Superintendent	Salaries/Wages	100	Terrill	313,790.00	291,935.00	296,576.16	260,246.00
	Benefits	200	Terrill	86,000.00	86,420.00	111,822.15	97,331.37
	Transportation/Training/Comm.	500	Terrill	8,000.00	8,000.00	4,000.00	4,000.00
	Supplies	600	Terrill	8,000.00	8,000.00	2,500.00	2,500.00
	Equipment	700	Terrill	3,000.00	3,000.00	2,600.00	2,600.00
	Dues/Judgements/Misc.	800	Terrill	2,000.00	2,000.00	2,000.00	2,000.00
				420,790.00	399,355.00	419,498.31	368,677.37
2380 Office of the Principal	Salaries/Wages	100	Terrill	1,890,538.00	2,011,727.00	1,775,961.64	1,704,074.68
	Benefits	200	Terrill	650,965.00	754,170.00	633,868.75	619,090.33
	Transportation/Training/Comm.	500	Terrill	69,091.00	62,245.00	60,030.00	55,740.00
	Supplies	600	Terrill	68,705.00	67,986.00	63,370.00	54,110.00
	Equipment	700	Terrill	6,400.00	6,000.00	9,200.00	6,000.00
				2,685,699.00	2,902,128.00	2,542,430.39	2,439,015.01
2390 Administrative Support Services	Salaries/Wages	100	Pascale	509,889.00	368,626.00	378,372.50	460,094.41
	Benefits	200	Pascale	181,070.00	146,540.00	139,504.24	168,598.28
	Transportation/Training/Comm.	500	Pascale	30,200.00	33,200.00	31,200.00	31,200.00
	Supplies	600	Pascale	4,800.00	4,800.00	4,800.00	4,800.00
	Equipment	700	Pascale	7,000.00	7,000.00	7,000.00	6,500.00
	Dues/Judgements/Misc.	800	Turnquist	23,500.00	23,500.00	23,500.00	23,500.00
				756,459.00	583,666.00	584,376.74	694,692.69

Function	Description	Account Number	Budget Resp.	WCSD MAY, 27 2008	2006-2007 Approved Budget	2007-2008 Approved Budget	2008-2009 PROPOSED FINAL BUDGET
2420 Medical	Salaries/Wages	100	Stewart	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
2430 Dental	Salaries/Wages	100	Stewart	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
2440 Nursing Services	Salaries/Wages	100	Stewart	278,000.00	288,500.00	306,377.00	316,995.00
	Benefits	200	Stewart	104,200.00	108,280.00	112,340.50	117,842.32
	Professional Svc.	300	Stewart	38,000.00	31,000.00	27,500.00	27,500.00
	Transportation/Training/Comm.	500	Stewart	3,250.00	3,250.00	3,250.00	3,250.00
	Supplies	600	Stewart	7,900.00	7,900.00	8,400.00	8,400.00
	Equipment	700	Stewart	3,000.00	3,000.00	7,000.00	15,000.00
				434,350.00	441,930.00	464,867.50	488,987.32
2500 Business Administration	Salaries/Wages	100	Turnquist	418,658.00	479,700.00	466,049.35	546,597.13
	Benefits	200	Turnquist	124,200.00	179,380.00	172,578.07	193,878.90
	Professional Svc.	300	Turnquist	500.00	500.00	500.00	500.00
	Property Maint. Svc.	400	Turnquist		113,000.00	0.00	0.00
Services	Transportation/Training/Comm.	500	Turnquist	19,500.00	27,800.00	20,300.00	14,800.00
	Supplies	600	Turnquist	21,500.00	19,000.00	19,000.00	19,000.00
	Equipment	700	Turnquist	2,500.00	2,500.00	2,500.00	2,500.00
	Dues/Judgements/Misc.	800	Turnquist	10,556.00	11,270.00	11,101.00	20,552.00
				597,414.00	833,150.00	692,028.42	797,828.03
2610 Physical Plant Facilities	Salaries/Wages	100	Kennerknecht	727,660.00	634,120.00	566,605.66	705,912.98
	Benefits	200	Kennerknecht	177,500.00	207,881.00	209,814.08	264,929.14
	Professional Svc.	300	Kennerknecht	26,000.00	26,000.00	20,000.00	20,000.00
	Property Maint. Svc.	400	Kennerknecht	1,930,508.00	1,899,335.00	1,890,043.40	1,850,225.00
	Transportation/Training/Comm.	500	Kennerknecht	329,300.00	362,320.00	362,320.00	371,320.00
	Supplies	600	Kennerknecht	410,000.00	414,000.00	404,000.00	395,000.00
	Equipment	700	Kennerknecht	20,000.00	20,000.00	20,000.00	20,000.00
	Dues/Judgements/Misc.	800	Kennerknecht	2,500.00	2,500.00	2,500.00	2,500.00
				3,623,468.00	3,566,156.00	3,475,283.13	3,629,887.12
2620 Plant Maintenance & Operation	Salaries/Wages	100	Kennerknecht	1,392,300.00	1,396,400.00	1,404,853.86	1,400,029.66
	Benefits	200	Kennerknecht	877,000.00	836,110.00	505,178.43	510,491.12
	Property Maint. Svc.	400	Kennerknecht	160,500.00	194,250.00	200,500.00	187,500.00
	Supplies	600	Kennerknecht	575,000.00	850,000.00	850,000.00	840,000.00
				3,004,800.00	3,276,760.00	2,960,532.29	2,938,020.78
2710 Student Transportation Services	Salaries/Wages	100	Turnquist	47,125.00	48,300.00	50,216.44	48,678.60
	Benefits	200	Turnquist	33,366.00	24,220.00	18,595.15	18,269.08
	Transportation/Training/Comm.	500	Turnquist	3,100.00	3,300.00	2,950.00	3,281.89
	Supplies	600	Turnquist	2,000.00	2,000.00	1,500.00	1,500.00
	Equipment	700	Turnquist	2,000.00	2,000.00	1,600.00	1,600.00
	Dues/Judgements/Misc.	800	Turnquist	15,000.00	1,200.00	1,200.00	1,200.00
				102,591.00	81,020.00	76,061.59	74,529.57
2720 Vehicle Operation	Transportation Contracted Carriers	500	Turnquist	4,460,000.00	4,114,432.00	4,044,200.00	3,979,750.00
	Supplies(Bulk Fuel)	600	Turnquist	250,000.00	535,000.00	500,000.00	721,650.00
				4,710,000.00	4,649,432.00	4,544,200.00	4,701,400.00
2750 Non-Pub Trans	Transportation/Training/Comm.	500	Turnquist	150,000.00	150,000.00	150,000.00	90,000.00
				150,000.00	150,000.00	150,000.00	90,000.00
2813 Program Evaluation	Salaries/Wages	100	Green	0.00	0.00	0.00	0.00
	Benefits	200	Green	0.00	0.00	0.00	0.00
	Professional Svc.	300	Green	0.00	0.00	15,000.00	0.00
	Transportation/Training/Comm.	500	Green	0.00	0.00	0.00	0.00
	Supplies	600	Green	0.00	0.00	13,130.00	39,066.34
				0.00	0.00	28,130.00	39,066.34
2834 Staff Dev. Cert. Non-Instructional	Salaries/Wages	100	Pascale	15,000.00	17,250.00	8,500.00	2,500.00
	Benefits	200	Pascale	2,000.00	2,000.00	1,000.00	1,000.00
	Transportation/Training/Comm.	500	Pascale	26,000.00	50,000.00	20,000.00	20,000.00
				43,000.00	69,250.00	29,500.00	23,500.00
2836 Prof. Development Non-Certified Non-Instructional	Salaries/Wages	100	Pascale	15,000.00	17,250.00	7,500.00	6,500.00
	Benefits	200	Pascale	2,000.00	2,000.00	1,000.00	1,000.00
	Professional Svc.	300	Pascale	10,000.00	10,000.00	5,000.00	0.00
	Transportation/Training/Comm.	500	Pascale	4,000.00	4,000.00	2,000.00	2,000.00
				31,000.00	33,250.00	15,500.00	9,500.00
2843 Programming	Professional Svc.	300	Turnquist	2,500.00	2,500.00	2,500.00	2,500.00
				2,500.00	2,500.00	2,500.00	2,500.00
2849 Data Processing Services	Professional Svc.	300	Turnquist	3,000.00	3,000.00	3,000.00	2,000.00
	Property Maint. Svc.	400	Turnquist	1,000.00	1,000.00	1,000.00	1,000.00
	Supplies	600	Turnquist	5,000.00	5,000.00	5,000.00	5,000.00
	Equipment	700	Turnquist	2,000.00	2,000.00	2,000.00	2,000.00
				11,000.00	11,000.00	11,000.00	10,000.00

Function	Description	Account Number	Budget Resp.	WCSD MAY, 27 2008	2006-2007 Approved Budget	2007-2008 Approved Budget	2008-2009 PROPOSED FINAL BUDGET
2850 Federal Programs	Salaries/Wages	100	Green	95,008.00	126,592.00	54,399.07	55,348.90
	Benefits	200	Green	24,147.00	50,504.00	36,465.00	27,219.55
	Professional Svc.	300	Green	37,783.00	15,000.00	0.00	0.00
	Transportation/Training/Comm.	500	Green	2,000.00	500.00	517.00	2,200.00
	Supplies	600	Green	1,500.00	500.00	3,500.00	4,500.00
				160,438.00	193,096.00	94,881.07	89,268.46
2900 Media Svc	Transportation/Training/Comm.	500	Terrill	88,540.00	0.00	90,000.00	90,000.00
				88,540.00	0.00	90,000.00	90,000.00
3200 Student Activities	Salaries/Wages	100	Stewart	82,200.00	95,600.00	98,590.60	102,665.24
	Benefits	200	Stewart	4,200.00	22,630.00	30,846.26	32,757.03
	Professional Svc.	300	Stewart	0.00	12,500.00	12,500.00	12,500.00
	Transportation/Training/Comm.	500	Stewart	77,705.00	78,021.00	90,971.00	89,471.00
	Supplies	600	Stewart	1,000.00	1,000.00	1,000.00	1,000.00
	Equipment	700	Stewart	500.00	500.00	500.00	500.00
	Dues/Judgements/Misc.	800	Stewart	500.00	500.00	300.00	300.00
				166,105.00	210,751.00	234,707.86	239,193.27
3390 Parent Involvement	Salaries/Wages	100	Green	11,000.00	0.00	3,047.00	3,000.00
	Benefits	200	Green	908.00	0.00	357.00	395.00
	Supplies	600	Green	5,000.00	18,586.00	7,310.00	10,101.00
				16,908.00	18,586.00	10,714.00	13,496.00
5100	Dues/Judgements/Misc.	800	Turnquist	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
5110 Debt Service	Fund Transfers	900	Turnquist	3,139,482.00	3,239,048.00	3,229,310.00	3,019,543.75
				3,139,482.00	3,239,048.00	3,229,310.00	3,019,543.75
5220 Athletics	Fund Transfers	900	Turnquist	839,814.00	868,354.00	906,573.00	955,233.43
				839,814.00	868,354.00	906,573.00	955,233.43
5220 Food Service	Equipment	930	Turnquist	0.00	0.00	140,000.00	72,000.00
				0.00	0.00	140,000.00	72,000.00
5230 Capital Res.	Fund Transfers	900	Turnquist	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00
				1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00
5240 Debt Service	Fund Transfers	900	Turnquist	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00
5900 Contingency	Fuel Transportation Contingency	930	Turnquist	0.00	0.00	50,000.00	200,000.00
				0.00	0.00	50,000.00	200,000.00
5900 Contingency	Charter Tuition Contingency	562	Turnquist	0.00	0.00	25,000.00	0.00
				0.00	0.00	25,000.00	0.00
5900 Contingency	Non Athletic Supplemental	194	Turnquist	0.00	0.00	5,115.00	7,085.00
				0.00	0.00	5,115.00	7,085.00
5900 Contingency	Heating Fuel Contingency	621	Turnquist	0.00	0.00	50,000.00	75,000.00
				0.00	0.00	50,000.00	75,000.00
5900 Contingency	Staffing Contingency	120	Turnquist	0.00	0.00	88,842.00	291,000.00
				0.00	0.00	88,842.00	291,000.00
5900 Kindergarten	Unfunded Balance	999	Turnquist	0.00	0.00	208,318.00	0.00
				0.00	0.00	208,318.00	0.00
5900 Contingency	Benefits	200	Turnquist	0.00	0.00	0.00	0.00
	Fund Transfers	900	Turnquist	120,000.00	220,000.00	200,000.00	100,000.00
				120,000.00	220,000.00	200,000.00	100,000.00
				62,442,658.00	65,546,841.00	67,115,262.04	68,330,583.09