

WARREN COUNTY SCHOOL DISTRICT

Budget Prep 05-06

FINANCIAL PLANNING WORKSHEET
EXPENDITURES BY FUNCTION/OBJECT CODES
PDE REQUIRED ACCOUNTS

SUMMARY

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
	MAJOR OBJECTS	ACTUAL	ACTUAL	ACTUAL	Actual 6/30/2004	PROJECTED	PROJECTED
100	Salaries	\$27,098,932	\$27,784,376	\$29,242,650	\$30,141,045	\$31,385,662	\$29,328,609
200	Benefits & Fixed Payroll Costs	\$6,918,645	\$6,937,126	\$7,670,087	\$9,319,741	\$10,203,932	\$11,618,929
300	Prof. Services	\$2,602,925	\$2,615,638	\$1,908,339	\$1,357,875	\$1,535,933	\$1,452,397
400	Property Svcs.	\$1,202,062	\$1,921,373	\$1,942,705	\$1,877,775	\$2,437,803	\$2,447,928
500	Other Services	\$4,827,657	\$5,276,485	\$5,690,489	\$6,399,557	\$6,464,535	\$8,526,584
600	Supplies	\$2,755,446	\$3,161,316	\$3,113,511	\$2,788,114	\$3,115,010	\$2,823,707
700	Property	\$1,018,140	\$851,931	\$1,128,500	\$534,774	\$667,034	\$817,999
800	Other Objects	(\$56,919)	\$30,847	\$9,174	\$64,868	\$65,254	\$84,444
900	Other Uses	\$3,029,994	\$2,403,622	\$2,751,077	\$3,077,625	\$3,710,160	\$5,454,549
	TOTAL OBJECTS	\$49,396,882	\$50,982,714	\$53,456,532	\$55,561,374	\$59,585,323	\$62,555,146
		5.06%	3.21%	4.85%	3.94%	7.24%	4.98%

Enrollment	6,548	6,457	6,310	6,127	5,889	5,628
Cost Per Student	\$ 7,543.81	\$ 7,895.73	\$ 8,471.72	\$ 9,068.28	\$ 10,118.07	\$ 11,114.99
Percent Increase in Per Student Cost	9.39%	4.66%	7.29%	7.04%	11.58%	9.85%

Object 200 Accounts/Benefits and Fixed Costs

Benefits and payroll costs have shown significant increases over the years. Retirement contributions have increased an averaged of 2.8% since 1999-00. Social Security has remained stable at 7.65% of payroll. Group health insurances have seen steady increases over the years with a major increase of 23.2% projected for 2005-06. Workers Compensation and Unemployment Compensation costs see increases based on inflation as well as experience of the staff in the District. Tuition reimbursements to staff in accordance with contractual obligations are covered in this area of the budget. These costs are distributed throughout the budget to designated functions.

EXPENDITURES BY MAJOR FUNCTION
PDE REQUIRED ACCOUNTS

1000 INSTRUCTION

		2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
					6/30/2004		
1000	INSTRUCTION						
100	Salaries	\$20,010,815	\$20,611,990	\$21,312,125	\$22,108,049	\$23,092,264	\$21,325,737
200	Benefits	\$5,085,963	\$5,134,462	\$5,710,139	\$6,966,728	\$7,336,915	\$8,388,952
300	Prof. Services	\$2,189,038	\$2,101,407	\$1,240,844	\$663,262	\$577,774	\$580,124
400	Property Svcs.	\$203,452	\$157,587	\$188,545	\$138,421	\$169,620	\$154,820
500	Other Services	\$688,632	\$952,476	\$820,544	\$1,178,219	\$970,300	\$2,791,600
600	Supplies	\$1,238,831	\$1,735,285	\$1,686,414	\$1,424,885	\$1,324,031	\$1,207,797
700	Property	\$775,852	\$516,250	\$998,451	\$473,512	\$564,686	\$745,099
800	Other Objects	\$9,377	\$10,013	\$12,849	\$12,234	\$17,610	\$14,500
900	Other Uses	\$0	\$62	\$0	\$0	\$0	\$0
TOTAL	INSTRUCTION	\$30,201,960	\$31,219,532	\$31,969,911	\$32,965,310	\$34,053,200	\$35,208,629
		4.22%	3.37%	2.40%	3.11%	3.30%	3.39%
	Cost Per Student	\$4,612.39	\$4,834.99	\$5,066.55	\$5,380.33	\$5,782.51	\$6,255.98
	Percent Increase in Per Student Cost	8.51%	4.83%	4.79%	6.19%	7.47%	8.19%

Object 100 Account/Instructional Salaries

Salaries of District staff whose primary functions are to provide direct instructional contract with students in a classroom environment. Staff include all classroom teachers and aides. These accounts capture costs of regular classroom staff, special education staff, Career Center staff, curriculum coordinators, classroom supplementals, homebound, summer school and adult education.

2000 SUPPORT SERVICES

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
					6/30/2004		
100	Salaries	\$6,985,483	\$7,052,967	\$7,758,118	\$7,882,820	\$8,122,633	\$7,832,107
200	Benefits	\$1,823,098	\$1,792,455	\$1,942,479	\$2,332,776	\$2,849,109	\$3,212,069
300	Prof. Services	\$413,887	\$514,231	\$667,495	\$694,613	\$958,159	\$872,273
400	Property Svcs.	\$998,610	\$1,763,786	\$1,754,160	\$1,739,354	\$2,268,183	\$2,293,108
500	Other Services	\$4,079,306	\$4,262,701	\$4,800,098	\$5,168,904	\$5,428,285	\$5,657,279
600	Supplies	\$1,495,380	\$1,412,309	\$1,358,490	\$1,356,752	\$1,734,979	\$1,609,910
700	Property	\$242,288	\$335,681	\$127,156	\$59,073	\$101,848	\$72,400
800	Other Objects	(\$66,296)	\$20,834	(\$3,675)	\$36,161	\$47,644	\$69,444
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	SUPPORT SERVICES	\$15,971,756	\$17,154,964	\$18,404,321	\$19,270,453	\$21,510,840	\$21,618,590
		4.59%	7.41%	7.28%	4.71%	11.63%	0.50%
	Cost Per Student	\$2,439.18	\$2,656.80	\$2,916.69	\$3,145.17	\$3,652.72	\$3,841.26
	Percent Increase in Per Student Cost	8.91%	8.92%	9.78%	7.83%	16.14%	5.16%

► Object 100 Account/Support Services Salaries

Salaries of District staff who provide various support services to the operations of the educational programs are captured here. Costs include those of guidance counselors, librarians and aides, teacher coaches, principals, central administration, secretaries, custodians and extra-curricular supplemental contracts.

3000 NON INSTRUCTION

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
100	Salaries	\$102,634	\$119,419	\$172,407	\$150,176	\$170,765	\$170,765
200	Benefits	\$9,584	\$10,209	\$17,469	\$20,237	\$17,908	\$17,908
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$59,719	\$61,308	\$69,847	\$52,434	\$65,950	\$77,705
600	Supplies	\$21,235	\$13,722	\$68,607	\$6,477	\$56,000	\$6,000
700	Property	\$0	\$0	\$2,893	\$2,189	\$500	\$500
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$500
900	Other Uses	\$0	\$0	\$0	\$0	\$500	\$0
TOTAL	NON INSTRUCTION	\$193,172	\$204,658	\$331,223	\$231,513	\$311,623	\$273,378
		24.54%	5.95%	61.84%	-30.10%	34.60%	-12.27%
	Cost Per Student	\$29.50	\$31.70	\$52.49	\$37.79	\$52.92	\$48.57
	Percent Increase in Per Student Cost	29.68%	7.44%	65.61%	-28.02%	40.04%	-8.20%

3000 Non-Instructional Services

This area of the budget accounts for the supervision and coordination of the District's athletic and extra-curricular activities. In 2002-03, the position of principal at the Career Center was reclassified to the position of Supervisor of Athletics and Extra-Curricular Activities. A secretarial support position was added to support these activities. Also included in this budget area are the costs of supplemental contracts for supervisory and advisory staff associated with student activities, such as yearbook advisor, newspaper advisor, clubs, etc.

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Spending Plan Projections

Warren County School District

4000 FACILITIES ACQ. & CONSTR.

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0

5000 FUND TRANSFERS

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$16,473	\$0	\$0
900	Other Uses	\$3,029,994	\$2,403,560	\$2,751,077	\$3,077,625	\$3,709,660	\$5,454,549
TOTAL	FUND TRANSFERS	\$3,029,994	\$2,403,560	\$2,751,077	\$3,094,098	\$3,709,660	\$5,454,549
		16.03%	-20.67%	14.46%	19.83%	19.89%	47.04%
TOTAL	TOTAL	\$49,396,882	\$50,982,714	\$53,456,532	\$55,561,374	\$59,585,323	\$62,555,146
		5.06%	3.21%	4.85%	3.94%	7.24%	4.98%
	Cost Per Student	\$7,543.81	\$7,895.73	\$8,471.72	\$9,068.28	\$10,118.07	\$11,114.99
	Percent Increase in Per Student Cost	9.39%	4.66%	7.29%	7.04%	11.58%	9.85%

Account 5000/Fund Transfers

This area of the budget accounts for expenses associated with Debt Service payments, contributions to the Capital Reserve Fund, Athletic Fund, Food Service Fund and budgetary reserves for staff contingencies and funding support for retirees' health insurance. Each of these areas is highlighted on the detail pages to follow.

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1100 REGULAR INSTRUCTION

Costs for providing instruction in the regular classrooms are accounted for here. The other services area (500) accounts for tuition payments for regular District students attending cyber/charter and/or court-directed schools. Textbooks and classroom instructional supplies are included in the 600 account. Classroom equipment including the computer labs are recorded in the 700 account. The 800 series of accounts deal with Pa. Music Education Assoc. and other instructional dues & fees.

Special education instructional costs are accounted for here. Of significance is the transfer of IU 5 contracted staff beginning in 2002-03 from account 300 to the District's staff account 100 and 200. Account 500 captures costs of District special needs students who attend or have been assigned to cyber/charter, Beacon Light and/or other schools that can deal with their needs and/or IEP identified assignments. IDEA funds and ACCESS funds help to defray the ever-increasing costs in this area of the budget.

Instructional activities carried out at the Career Center are included here. As students' interests grow and/or the needs of the community are identified for career training, programs and staffing are addressed. The 700 series of accounts has recognized special Federal funding at various times to address the costs for expensive equipment in a number of programs offered through the Career Center.

The primary costs associated with this group of accounts are supported through the Federally funded Title I program. Teachers' and aides' salaries (Acct. 100) make up the major portion of costs. Supplemental contracts for staff in the area

100	Salaries	\$819,741	\$833,906	\$950,069	\$1,005,534	\$1,034,392	\$1,034,392
200	Benefits	\$197,365	\$211,603	\$245,009	\$343,245	\$331,225	\$323,200
300	Prof. Services	\$22,136	\$23,962	\$2,949	\$30,001	\$252,124	\$252,124
400	Depreciation	\$90	\$90	\$2,590	\$519	Page 5 of 0	\$500

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Spending Plan Projections

Warren County School District

500	Other Services	\$8,895	\$10,222	\$7,474	\$6,966	\$9,600	\$14,900
600	Supplies	\$130,930	\$119,338	\$58,515	\$20,977	\$58,484	\$58,984
700	Property	\$144,787	\$19,108	\$507	\$0	\$500	\$1,000
800	Other Objects	\$512	\$0	\$1,962	\$0	\$0	\$0
900	Other Uses	\$0	\$62	\$0	\$0	\$0	\$0
TOTAL		\$1,324,456	\$1,218,291	\$1,269,075	\$1,407,242	\$1,686,325	\$1,685,100
		3.65%	-8.02%	4.17%	10.89%	19.83%	-0.07%
	Cost Per Student	\$202.27	\$188.68	\$201.12	\$229.68	\$286.35	\$299.41
	Percent Increase in Per Student Cost	7.92%	-6.72%	6.60%	14.20%	24.67%	4.56%

portion of costs. Supplemental contracts for staff in the areas of curriculum coordinators, department heads and other instructional activities are included. Homebound instruction costs and Ch 15 costs are also included here.

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Spending Plan Projections

Warren County School District

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET
1600	ADULT EDUCATION						
100	Salaries	\$34,360	\$21,332	\$21,763	\$24,899	\$20,000	\$10,000
200	Benefits	\$3,074	\$1,723	\$1,784	\$2,429		\$0
300	Prof. Services	\$15,120	\$10	\$0	\$0	\$40,000	\$40,000
400	Property Svcs.	\$3,121	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$28,256	\$9,454	\$0	\$0	\$0	\$0
600	Supplies	(\$120)	\$48	\$8,603	\$11,825		\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$83,811	\$32,567	\$32,150	\$39,153	\$60,000	\$50,000
		-66.48%	-61.14%	-1.28%	21.78%	53.24%	-16.67%
	Cost Per Student	\$12.80	\$5.04	\$5.10	\$6.39	\$10.19	\$8.88
	Percent Increase in Per Student Cost	-65.10%	-60.59%	1.02%	25.42%	59.44%	-12.80%

Function 1600/Adult Education

The adult education programs that are coordinated through the Career Center are administered here. Tuition costs from participants are included in the District's revenue stream to cover costs of the program. The School-to-Work program has been provided \$40,000 of direct District support since the 2003-04 school year. Although the budgeted dollars are budgeted in this class of accounts at this time, they will be reassigned when a determination for accounting is made. Significant funds are also provided through local business and industry.

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ESTIMATE	Adjusted 6/30/2004	BUDGET	BUDGET

2100 **STUDENT SERVICES**

100	Salaries	\$798,650	\$763,647	\$783,976	\$817,040	\$828,500	\$731,400
200	Benefits	\$210,288	\$208,066	\$218,244	\$253,341	\$295,400	\$295,400
300	Prof. Services	\$61,352	\$89,248	\$76,621	\$12,141	\$81,536	\$77,000
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$10,619	\$14,338	\$11,504	\$5,615	\$8,400	\$8,100
600	Supplies	\$58,130	\$31,754	\$26,473	\$44,263	\$42,000	\$39,000
700	Property	\$3,102	\$3,910	\$7,216	\$4,793	\$8,500	\$7,500
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$1,142,121	\$1,110,963	\$1,124,034	\$1,137,193	\$1,264,336	\$1,158,400
		19.44%	-2.73%	1.18%	1.17%	11.18%	-8.38%
	Cost Per Student	\$174.42	\$172.06	\$178.14	\$185.60	\$214.69	\$205.83
	Percent Increase in Per Student Cost	24.36%	-1.36%	3.53%	4.19%	15.67%	-4.13%

Function 2100/Student Services

Guidance counselors and attendance officer activities are accounted for here along with testing and evaluation costs.

2200 INSTRUCTIONAL STAFF

	2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
	ACTUAL	ACTUAL	ESTIMATE	Adjusted	BUDGET	BUDGET
100 Salaries	\$610,181	\$747,067	\$1,286,059	\$1,254,267	\$1,305,967	\$1,305,311
200 Benefits	\$136,847	\$143,211	\$229,598	\$287,377	\$383,117	\$393,117
300 Prof. Services	\$30,802	\$159,573	\$208,718	\$195,159	\$377,995	\$338,145
400 Property Svcs.	\$0	\$0	\$0	\$27,809	\$143,000	\$199,300
500 Other Services	\$45,403	\$54,640	\$139,769	\$114,829	\$238,714	\$219,278
600 Supplies	\$139,651	\$176,550	\$206,885	\$283,223	\$275,028	\$267,057
700 Property	\$17,195	\$247,004	\$36,856	\$5,530	\$7,000	\$14,000
800 Other Objects	\$180	\$912	\$1,124	\$2,249	\$8,388	\$8,388
900 Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$980,259	\$1,528,957	\$2,109,009	\$2,170,443	\$2,739,209	\$2,744,596
	8.89%	55.97%	37.94%	2.91%	26.21%	0.20%
Cost Per Student	\$149.70	\$236.79	\$334.23	\$354.24	\$465.14	\$487.67
Percent Increase in Per Student Cost	13.38%	58.17%	41.15%	5.99%	31.31%	4.84%

Function 2200/Instructional Support Staff

Along with the traditional staffing of librarians in the group of accounts, the Technology Department staffing was transferred here during the 2001-02 fiscal year at PDE direction. Prior to that, the Technology Dept. staff was associated with the Physical Plant and Facilities group of accounts (2600). Computer maintenance contracts, software and other technology-related costs are captured in accounts 300, 400, 500 and 600. Library books and supplies continue to be accounted for in this area, but in a separate group of accounts (2250). Access PA costs are supported through these accounts. Staff Development, Curriculum Development and Professional Development costs are also accounted for here. Federal funds to support Project Art Smart flow through this group of accounts.

2300 ADMINISTRATION

	2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
	ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET
100 Salaries	\$2,659,621	\$2,687,824	\$2,723,680	\$2,808,164	\$2,908,885	\$2,777,745
200 Benefits	\$624,849	\$633,047	\$634,008	\$762,076	\$933,990	\$1,093,590
300 Prof. Services	\$310,739	\$250,841	\$366,114	\$432,196	\$384,845	\$377,345
400 Property Svcs.	\$1,388	\$175	\$228	\$0	\$1,800	\$1,800
500 Other Services	\$89,964	\$123,006	\$96,255	\$88,947	\$137,231	\$135,591
600 Supplies	\$71,926	\$106,030	\$109,741	\$94,863	\$116,011	\$104,905
700 Property	\$180,833	\$62,533	\$44,729	\$18,811	\$50,848	\$18,400
800 Other Objects	(\$68,303)	\$18,628	(\$8,381)	\$13,231	\$26,200	\$33,000
900 Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$3,871,017	\$3,882,084	\$3,966,374	\$4,218,288	\$4,559,810	\$4,542,376
	8.83%	0.29%	2.17%	6.35%	8.10%	-0.38%
Cost Per Student	\$591.18	\$601.22	\$628.59	\$688.48	\$774.29	\$807.10
Percent Increase in Per Student Cost	13.32%	1.70%	4.55%	9.53%	12.46%	4.24%

Function 2300/Administration

Primary educational administration functions are included here. The Superintendent and Assistant Superintendent positions and their support staff are included here. Direct services to the Board of Education, including dues/fees, auditing services, appraisal services, printing, advertising and judgments against the District are recognized here. Tax collection costs are also included. The office of the building principals including their salaries and associated staff salaries are maintained in this account group. Legal costs for the solicitor and labor-related services appear here. The positions of Exec Dir of Instructional Svcs, Exec Dir of Support Svcs, Dir. of Career & Adult Svcs, Dir. of Instr Svcs for Sp Education and the Grant Writer are included here. Support staff for those positions are funded in this area also.

Spending Plan Projections

2400 PUPIL HEALTH

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
	\$295,571	\$309,674	\$325,362	\$304,808	\$316,000
	\$65,681	\$64,896	\$73,322	\$88,124	\$102,600
	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
	\$2,527	\$2,800	\$3,675	\$3,224	\$3,250
	\$4,614	\$4,961	\$5,806	\$3,754	\$8,200
	\$3,661	\$1,163	\$3,694	\$2,370	\$2,000
	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
	\$372,054	\$383,494	\$411,859	\$402,280	\$432,050
	-3.22%	3.07%	7.40%	-2.33%	7.40%
	\$56.82	\$59.39	\$65.27	\$65.66	\$73.37
	0.77%	4.53%	9.90%	0.59%	11.74%
					5.19%

Function 2400/Pupil Health Services

District nurse positions are included here. A reduction of half a nurse position is included in the preliminary budget. Six full-time equivalent nurse positions are projected.

Costs for providing student physicals and dental exams are included here.

2500 FISCAL SERVICES

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
			6/30/2004		
	\$331,387	\$339,445	\$365,464	\$377,926	\$409,296
	\$82,891	\$76,441	\$81,928	\$93,583	\$122,450
	\$1,000	\$0	\$0	\$0	\$500
	\$0	\$0	\$0	\$0	\$0
	\$19,496	\$21,210	\$22,992	\$17,038	\$19,500
	\$22,256	\$25,513	\$22,976	\$20,560	\$21,500
	\$3,983	\$6,123	\$7,693	\$1,956	\$2,500
	\$239	\$749	\$975	\$190	\$10,556
	\$0	\$0	\$0	\$0	\$0
	\$461,252	\$469,481	\$502,028	\$511,253	\$586,302
	-1.53%	1.78%	6.93%	1.84%	14.68%
	\$70.44	\$72.71	\$79.56	\$83.44	\$99.56
	2.53%	3.22%	9.42%	4.88%	19.31%
					6.62%

Function 2500/Fiscal Services

The general business functions of the District are supported here. Included is the Dir of Business Svcs who oversees staff in the areas of group benefits administration, payroll and payroll-related activities, purchasing activities, student enrollment management, tax collection activities, risk management, purchasing/warehousing, auditing and PDE reporting.

Budget Prep 05-06

Spending Plan Projections

Warren County School District

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
2600	OPERATION & MAINTENANCE OF PLANT SERVICES.						
100	Salaries	\$2,234,369	\$2,140,259	\$2,151,081	\$2,185,364	\$2,183,337	\$2,110,860
200	Benefits	\$683,216	\$646,172	\$670,617	\$800,495	\$956,600	\$1,140,049
300	Prof. Services	\$4,952	\$9,780	\$6,756	\$26,318	\$20,000	\$26,000
400	Property Svcs.	\$997,222	\$1,763,611	\$1,753,932	\$1,711,545	\$2,121,383	\$2,091,008
500	Other Services	\$349,643	\$360,506	\$381,304	\$484,541	\$587,550	\$528,820
600	Supplies	\$1,007,155	\$902,520	\$975,275	\$902,302	\$1,039,000	\$911,048
700	Property	\$31,833	\$11,363	\$21,084	\$20,198	\$20,000	\$20,000
800	Other Objects	\$1,588	\$545	\$2,607	\$2,882	\$2,500	\$2,500
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$5,309,978	\$5,834,756	\$5,962,656	\$6,133,645	\$6,930,370	\$6,830,285
		-0.95%	9.88%	2.19%	2.87%	12.99%	-1.44%
	Cost Per Student	\$810.93	\$903.63	\$944.95	\$1,001.08	\$1,176.83	\$1,213.63
	Percent Increase in Per Student Cost	3.14%	11.43%	4.57%	5.94%	17.56%	3.13%

Function 2600/Physical Plant & Facilities

Costs for maintaining the warm, safe and dry conditions of the District's buildings and grounds is accounted for here. Along with District maintenance and custodial staff, the District contracts with ARAMARK for custodial management services in 2001-02 with an additional three-year renewal beginning with the 2004-05 fiscal year.

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
2700	PUPIL TRANSPORTATION				6/30/2004		
100	Salaries	\$36,176	\$37,897	\$42,590	\$44,187	\$45,640	\$47,125
200	Benefits	\$14,363	\$14,849	\$16,504	\$23,309	\$26,805	\$33,366
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$3,490,249	\$3,603,588	\$4,055,762	\$4,353,152	\$4,311,100	\$4,622,200
600	Supplies	\$185,048	\$151,961	\$0	\$66	\$227,000	\$252,000
700	Property	\$0	\$0	\$323	\$985	\$2,000	\$2,000
800	Other Objects	\$0	\$0	\$0	\$17,609	\$0	\$15,000
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$3,725,836	\$3,808,295	\$4,115,179	\$4,439,308	\$4,612,545	\$4,971,691
		5.80%	2.21%	8.06%	7.88%	3.90%	7.79%
	Cost Per Student	\$569.00	\$589.79	\$652.17	\$724.55	\$783.25	\$883.39
	Percent Increase in Per Student Cost	10.17%	3.65%	10.58%	11.10%	8.10%	12.78%

Function 2700/Pupil Transportation

Costs for transporting District students to and from school are captured in this group of accounts. Meet and discuss sessions are held with District contractors to reach contract agreements. Costs of gasoline are worked in as part of the contractor payments and are eligible as reimbursable costs.

The State provides approximately 70% to 75% reimbursement for eligible contracted runs.

The Supervisor of Transportation services also is responsible for purchasing activities. The purchasing activities are shared with the Supervisor of the Earned Income Tax Office (Account 2300).

Budget Prep 05-06

Spending Plan Projections

Warren County School District

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET

2800 CENTRAL SERVICES

100	Salaries	\$19,528	\$27,154	\$79,906	\$91,064	\$125,008	\$125,008
200	Benefits	\$4,983	\$5,773	\$18,258	\$24,471	\$28,147	\$28,147
300	Prof. Services	\$5,042	\$4,789	\$9,286	\$28,799	\$93,283	\$53,283
400	Property Svcs.	\$0	\$0	\$0	\$0	\$2,000	\$1,000
500	Other Services	\$1,063	\$730	\$1,414	\$14,320	\$34,000	\$32,000
600	Supplies	\$6,600	\$13,020	\$11,334	\$7,721	\$6,240	\$6,500
700	Property	\$1,681	\$3,585	\$5,561	\$4,430	\$9,000	\$5,000
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$38,897	\$55,051	\$125,759	\$170,805	\$297,678	\$250,938
		-35.72%	41.53%	128.44%	35.82%	74.28%	-15.70%
	Cost Per Student	\$5.94	\$8.53	\$19.93	\$27.88	\$50.55	\$44.59
	Percent Increase in Per Student Cost	-33.07%	43.52%	133.76%	39.88%	81.32%	-11.79%

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
			6/30/2004		

2900 OTHER SUPPORT

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$70,342	\$81,883	\$87,423	\$87,238	\$88,540	\$88,540
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$70,342	\$81,883	\$87,423	\$87,238	\$88,540	\$88,540
		14.42%	16.41%	6.77%	-0.21%	1.49%	0.00%
	Cost Per Student	\$10.74	\$12.68	\$13.85	\$14.24	\$15.03	\$15.73
	Percent Increase in Per Student Cost	19.13%	18.05%	9.25%	2.77%	5.59%	4.64%

Function 2800/Central Services

Professional Development funds became a significant portion of this budget area in 2003-04 (Accts 100, 300, 500).

The Supervisor of Federal Projects and secretarial positions supported by Title I funds are included here (100 & 200). Title I assessments and evaluations are also supported here in account 300.

The 2005-06 fiscal year will contain minimal maintenance and support of the AS400 computer system and software and will be eliminated entirely in 2006-07 when the Pentamotion software is fully implemented.

Functionn 2900/Other Support Services

These funds pay for services from IU 5 related to instructional media supplies and technology support.

NON INSTRUCTIONAL SERVICES

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2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
			6/30/2004		

3000 NON INSTRUCTIONAL SRVCS

100	Salaries	\$102,634	\$119,419	\$172,407	\$150,176	\$170,765	\$170,765
200	Benefits	\$9,584	\$10,209	\$17,469	\$20,237	\$17,908	\$17,908
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$59,719	\$61,308	\$69,847	\$52,434	\$65,950	\$77,705
600	Supplies/Band Uniforms	\$21,235	\$13,722	\$68,607	\$6,477	\$56,000	\$6,000
700	Property	\$0	\$0	\$2,893	\$2,189	\$500	\$500
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$500
900	Other Uses	\$0	\$0	\$0	\$0	\$500	\$0
TOTAL		\$193,172	\$204,658	\$331,223	\$231,513	\$311,623	\$273,378
		24.54%	5.95%	61.84%	-30.10%	34.60%	-12.27%
	Cost Per Student	\$29.50	\$31.70	\$52.49	\$37.79	\$52.92	\$48.57
	Percent Increase in Per Student Cost	29.68%	7.44%	65.61%	-28.02%	40.04%	-8.20%

Function 3000/Non-Instructional
Srvcs

Support

Supervision and coordination activities for the athletic and extra-curricular programs of the District are accounted for here.

Band uniforms are purchased and expensed through this account on a ten-year rotating basis for each secondary school.

4000 CONSTR. & IMPROV SVCS

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
			6/30/2004		

4000 CONSTR. & IMPROV SVCS

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0
	Cost Per Student	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Percent Increase in Per Student Cost						

Budget Prep 05-06

Spending Plan Projections

Warren County School District

5000 OTHER FINANCING USES

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET

5100 DEBT SERVICE

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Obj/Loan Interest	\$0	\$0	\$0	\$16,473	\$0	\$0
900	Other Uses/Debt Service	\$ 1,350,054	\$ 1,273,705	\$ 1,131,363	\$ 1,877,175	\$ 2,343,393	\$ 3,139,482
TOTAL		\$1,350,054	\$1,273,705	\$1,131,363	\$1,893,648	\$2,343,393	\$3,139,482
		-3.42%	-5.66%	-11.18%	67.38%	23.75%	33.97%
Cost Per Student		\$206.18	\$197.26	\$179.30	\$309.07	\$397.93	\$557.83
Percent Increase in Per Student Cost		0.57%	-4.33%	-9.11%	72.38%	28.75%	40.18%

Functional 5100/Debt Service

Payments made on behalf of the District's bonded debt are recorded here. For those projects that receive PDE approval through the PLANCON process reimbursements are projected in the revenue flow. The significant increase in 2005-06 was based on the deferral of the principal payment on the last bond issue.

5200 FUND TRANSFERS

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET

5230 CAPITAL RESERVE

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$671,576	\$156,829	\$676,416	\$350,000	\$250,000	\$1,250,000
TOTAL		\$671,576	\$156,829	\$676,416	\$350,000	\$250,000	\$1,250,000
		102.78%	-76.65%	331.31%	-48.26%	-28.57%	400.00%
Cost Per Student		\$102.56	\$24.29	\$107.20	\$57.12	\$42.45	\$222.10
Percent Increase in Per Student Cost		111.14%	-76.32%	341.36%	-46.71%	-25.68%	423.19%

Function 5230/Capital Reserve

Funds planned to defray costs of capital projects that carryover more than one fiscal year are included here for eventual transfer to the Capital Reserve Fund at yearend. **Consideration is being given to adding \$1,000,000 to the traditional amount of \$250,000 to help fund capital projects to existing buildings in 2005-06 and beyond.**

Spending Plan Projections

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET

5240 GEN. OBLIG. BOND DEBT

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0
Cost Per Student		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Percent Increase in Per Student Cost							

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted 6/30/2004	BUDGET	BUDGET

5250 FOOD SERVICES

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$100,000	\$70,000	\$25,000	\$0	\$5,000	\$0
TOTAL		\$100,000	\$70,000	\$25,000	\$0	\$5,000	\$0
		100.00%	-30.00%	-64.29%	-100.00%	#DIV/0!	-100.00%
Cost Per Student		\$15.27	\$10.84	\$3.96	\$0.00	\$0.85	\$0.00
Percent Increase in Per Student Cost		108.25%	-29.01%	-63.45%	-100.00%		-100.00%

Function 5250/Food Services

The District contributes toward capital equipment improvements to the cafeterias, while the Food Service Program attempts to operate as a "self-supporting" enterprise through paid and subsidized meals in the National School Lunch Program. The 2005-06 fiscal year will be the final year of the current five-year agreement with Nutrition, Inc. Formal proposals will need to be sought in 2005-06 to continue the outsourcing of food service management services in 2006-07 and beyond.

5280 STUDENT ATHLETICS

2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET

100	Salaries	\$0	\$0	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$0	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$908,364	\$903,026	\$918,298	\$850,450	\$831,267	\$845,067
TOTAL		\$908,364	\$903,026	\$918,298	\$850,450	\$831,267	\$845,067
		9.13%	-0.59%	1.69%	-7.39%	-2.26%	
Cost Per Student		\$138.72	\$139.85	\$145.53	\$138.80	\$141.16	\$150.15
Percent Increase in Per Student Cost		13.63%	0.81%	4.06%	-4.62%	1.69%	6.37%
5900	BUDGETARY RESERVE	\$0	\$0	\$0	\$0	\$280,000	\$220,000
(Staff Contingency & Retiree Health Insurance)							
(Transferred to other areas for expenditure)							
TOTAL 5000 ACCTS.		\$3,029,994	\$2,403,560	\$2,751,077	\$3,094,098	\$3,709,660	\$5,454,549
		16.03%	-20.67%	14.46%	19.83%	34.84%	76.29%
TOTAL ALL FUNCTIONS		\$49,396,882	\$50,982,714	\$53,456,532	\$55,561,374	\$59,585,323	\$62,555,146
PERCENT CHANGE		5.06%	3.21%	4.85%	3.94%	7.24%	4.98%
Cost Per Student		\$7,543.81	\$7,895.73	\$8,471.72	\$9,068.28	\$10,118.07	\$11,114.99
Percent Increase in Per Student Cost		9.39%	4.66%	7.29%	7.04%	11.58%	9.85%

Function 5280/ Student Athletics

The net cost to the General Fund in support of the District's athletic programs is accounted for here. At yearend, when all costs have been captured and all gate receipts and associated revenue are accounted for, funds are transferred to pay the net costs.

Function 5900/Budgetary Reserve

Funds to support contractual obligations to retirees (\$140,000) and a staff contingency (\$80,000) are included here.