

# Warren County School District

Warren, Pennsylvania

## 2005-2006 Final Budget

Presented  
June 27, 2005



# Warren County School District

Curwen Building • 185 Hospital Drive  
Warren, Pennsylvania 16365-4885  
Phone: 814-723-6900 • FAX: 814-723-4244

John H. Grant  
Superintendent  
john.grant@wcsdpa.org

June 27, 2005

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

Ladies and Gentlemen:

The following tax structure and resource allocation is proposed for your consideration in support of the Final Budget for the 2005-06 school year with estimated expenditures of **\$62,442,658**:

1. A tax of **46.0 Mills** (\$4.60 per hundred dollars) on the 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. An Occupational Privilege Tax of \$5.00
  - D. A Per Capita Tax of \$5.00 per person.
4. Estimated Fund Balance to include
  - a. Designated balance of \$736,717 as Terminal Liability Gr Health
  - b. Undesignated balance of \$1,733,477

Authorization to advertise as legally required is requested.

Respectfully submitted,

FINANCE COMMITTEE

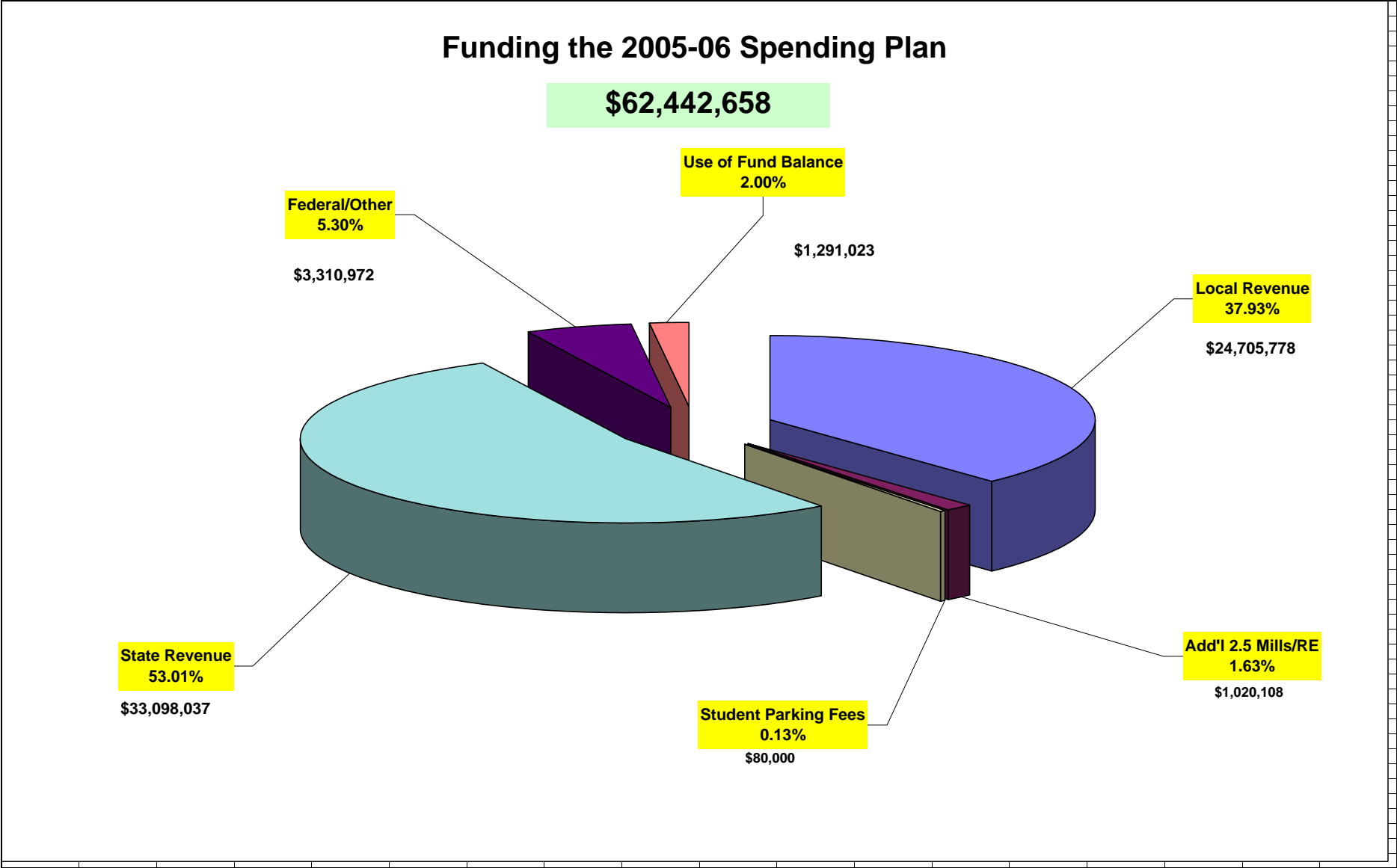
Kevin Freestone, Chairperson  
Dale Gerbec  
John Schwanke

Attachments

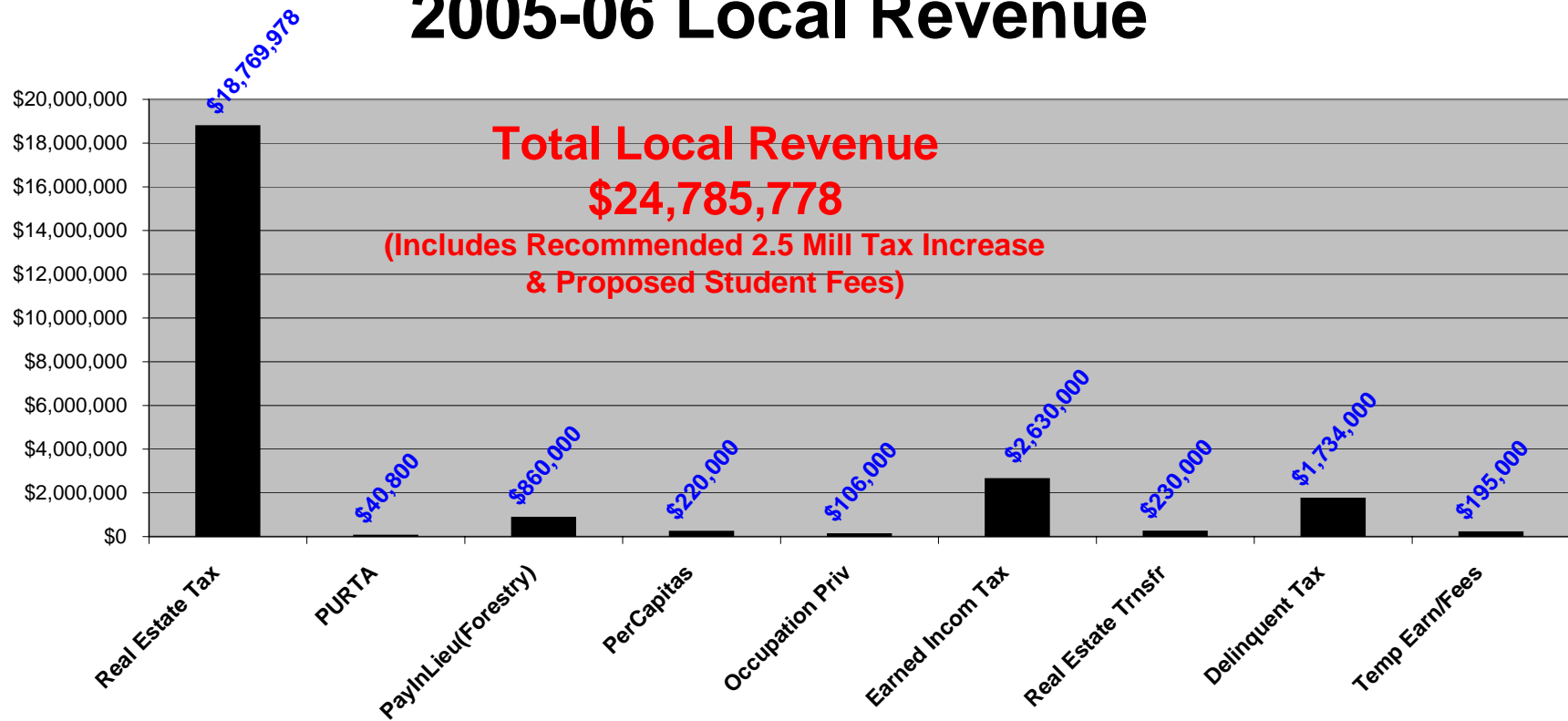
## MISSION STATEMENT

The mission of the Warren County School District is to prepare all students to be responsible and productive citizens by providing them with the skills and education necessary to achieve academic and personal excellence.

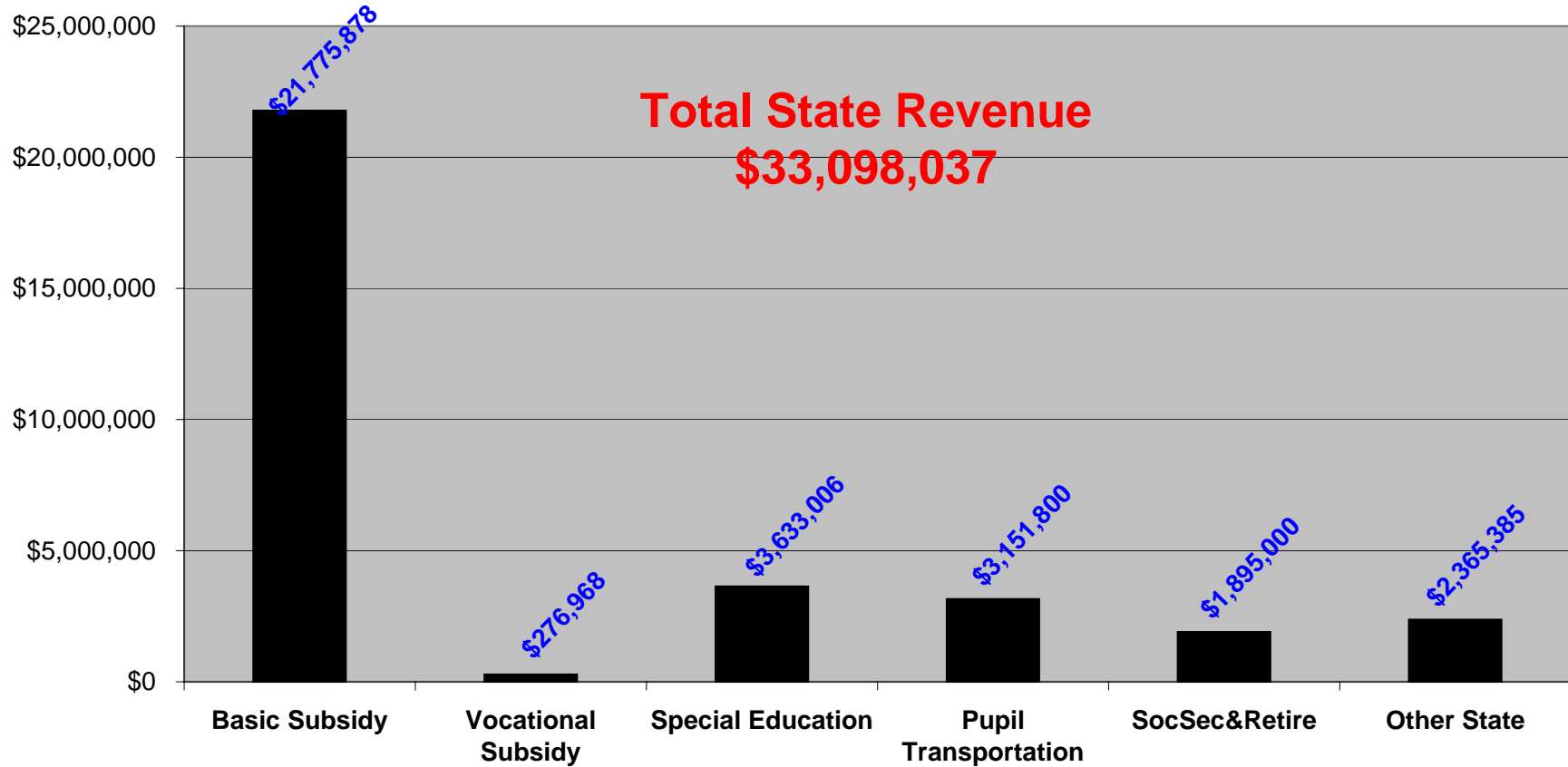
An Equal Rights and Opportunities School District



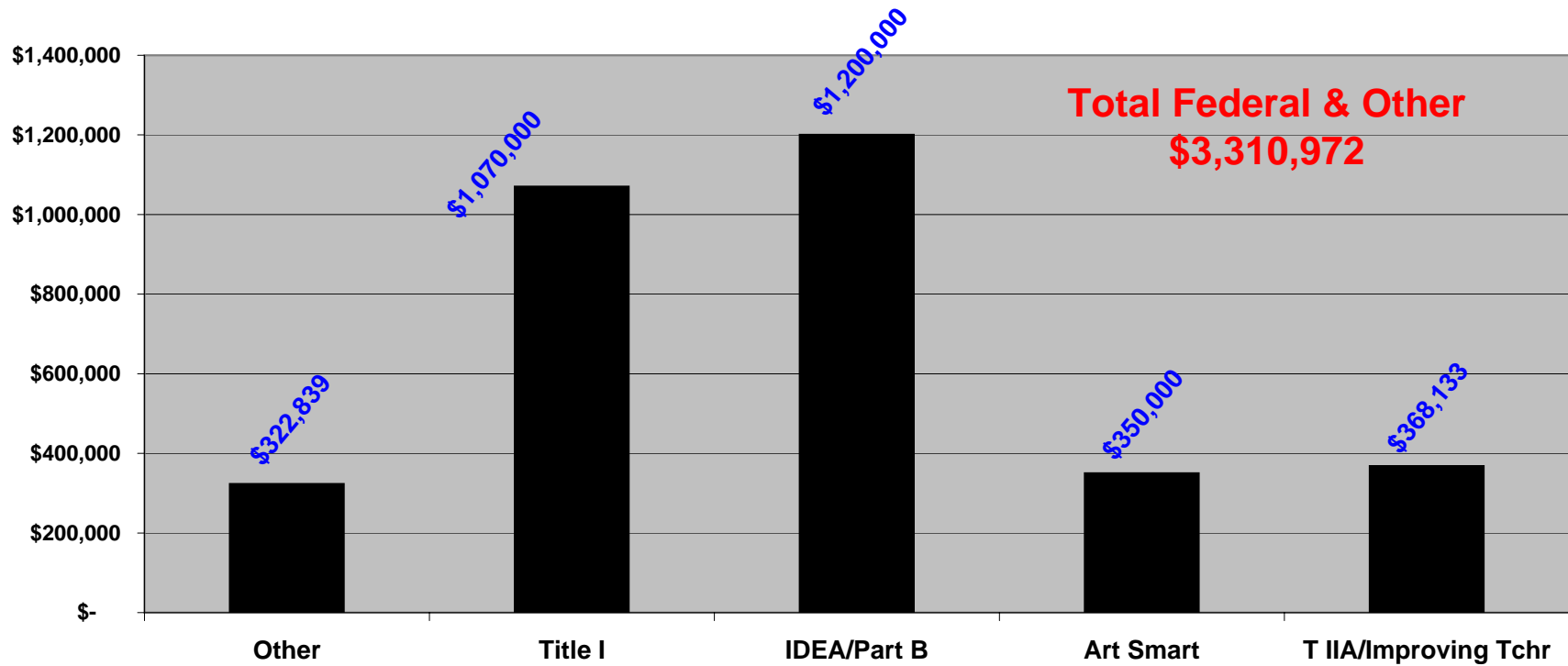
# 2005-06 Local Revenue



# 2005-06 State Revenue



# 2005-06 Federal & Other Revenue



**WARREN COUNTY SCHOOL DISTRICT**  
**Budget Prep 05-06**

			3.5	35	0.1	
<b>Funding Plan</b>					0.01666667	
<b>REVENUE TREND ANALYSIS</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATE</b>	<b>PROJ</b>
	<b>2000-2001</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-04</b>	<b>2004-2005</b>	<b>2005-2006</b>
			<b>ADJUSTED</b>		Approved 6/28/04	<b>PROJECTED</b>
<b>LOCAL:</b>			<b>BUDGET</b>		<b>BUDGET</b>	<b>BUDGET</b>
6010 Assessed Value	\$432,220,144	\$432,220,576	\$437,250,000	\$436,952,185	\$435,909,332	\$441,946,287
(CHANGE IN ASSESSED VALUE)	-0.27%	0.00%	1.16%	-0.07%	-0.24%	1.38%
<b>6020 Local Mills</b>	<b>40.5</b>	<b>40.5</b>	<b>40.5</b>	<b>42.5</b>	<b>43.5</b>	<b>46.0</b>
	5.19%	0.00%	0.00%	4.94%	2.35%	5.75%
TAX LEVY...	\$17,504,916	\$17,504,933	\$17,708,625	\$18,570,468	<b>\$18,962,056</b>	<b>\$20,329,529</b>
% Collected	90.74%	93.00%	93.00%	91.40%	92.33%	92.33%
6111 Current Real Est Tax	\$15,883,086	<b>\$16,280,005</b>	\$16,124,381	<b>\$16,973,029</b>	<b>\$17,507,408</b>	<b>\$18,769,978</b>
VALUE PER MILL.....	<b>\$392,175</b>	<b>\$401,975</b>	\$398,132	\$399,365	\$402,469	\$408,043
6113 Public Utility Realty	\$70,903	\$40,862	\$33,983	<b>\$38,805</b>	\$40,800	\$40,800
<b>6114 Pay in Lieu of Taxes &amp; Forestry</b>	<b>\$500,569</b>	<b>\$722,923</b>	<b>\$489,881</b>	<b>\$852,401</b>	<b>\$862,000</b>	<b>\$860,000</b>
6120 Per Capita Tax/679	\$114,012	\$113,270	\$111,176	<b>\$108,873</b>	\$112,000	\$110,000
6141 Per Capita Tax/511	\$114,012	\$113,270	\$111,176	<b>\$108,873</b>	\$112,000	\$110,000
6143 Occup Privilege/511	\$111,017	\$108,494	\$99,413	<b>\$105,504</b>	\$111,000	\$106,000
Total Act 511 Flat Tax	\$225,029	\$221,764	\$210,589	<b>\$214,377</b>	\$223,000	\$216,000
<b>6151 Earned Income/511</b>	<b>\$2,574,385</b>	<b>\$2,458,479</b>	<b>\$2,500,438</b>	<b>\$2,392,338</b>	<b>\$2,626,000</b>	<b>\$2,630,000</b>
	<b>4.08%</b>	<b>-2.62%</b>				
6153 Real Est Transfer/511	\$215,349	\$212,531	\$287,642	<b>\$289,647</b>	\$210,000	\$230,000
Total Act 511 Prop Tax	\$2,789,734	\$2,671,010	\$2,788,080	<b>\$2,681,985</b>	\$2,836,000	\$2,860,000
6400 Delinquent Taxes	\$1,262,151	\$1,616,574	\$1,761,016	<b>\$1,473,796</b>	\$1,700,000	\$1,734,000
<b>TOTAL TAXES</b>	<b>\$20,845,484</b>	<b>\$21,666,408</b>	\$21,519,106	<b>\$22,343,266</b>	\$23,281,208	\$24,590,778
% Increase	3.17%	3.94%	-0.68%	3.83%	6.34%	5.63%
		From Budget				
6500 Earnings/Temp Dep	\$497,649	\$182,346	\$115,962	<b>\$54,750</b>	<b>\$100,000</b>	\$75,000
6900 Tuition & Other	\$62,081	\$44,546	\$48,547	\$44,504	\$37,081	\$40,000
6920 Contributions/Student Fees	\$131,214		\$80,043	\$16,012		<b>\$80,000</b>
6900 Misc. Revenue/	\$24,826	\$78,545	\$95,697	\$17,833	\$0	\$0
Total Other	\$715,770	\$305,437	\$340,249	\$133,099	\$137,081	\$195,000
<b>TOTAL LOCAL REVENUE</b>	<b>\$21,561,254</b>	<b>\$21,971,845</b>	<b>\$21,859,355</b>	<b>\$22,476,365</b>	\$23,418,289	<b>\$24,785,778</b>
Percent Change	3.83%	1.90%	-0.51%	2.82%	4.19%	5.84%

**WARREN COUNTY SCHOOL DISTRICT**  
**Budget Prep 05-06**

REVENUE TREND ANALYSIS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	PROJ
	2000-2001	2001-2002	2002-2003	2003-04	2004-2005	2005-2006
			ADJUSTED		Approved 6/28/04	PROJECTED
<b>S T A T E:</b>	Actual	Actual	Actual	Actual	Projected	Projected
7110 Basic Instr Subsidy	\$18,738,280	\$19,269,981	\$19,780,279	\$20,427,372	\$20,968,490	\$21,775,878
Percent Increase	2.36%	-0.13%	2.52%	3.27%	2.65%	3.85%
7140 Subsidies for Charter Schools	\$0	\$4,083	\$24,798	\$24,798	\$30,000	\$100,000
7150 School Performance	\$66,516	\$53,171	\$251,238	\$0	\$0	\$0
7160 Tuition-Orph/Private	\$7,362	\$17,914	\$23,807	\$18,416	\$0	\$0
7170 Instr Support Teams	\$0	\$0	\$0	\$0	\$0	\$0
7210 Homebound Instruction	\$1,450	\$1,081	\$1,827	\$1,874	\$1,500	\$1,500
7220 Vocational Education	\$226,973	\$236,604	\$267,904	\$176,186	\$209,207	\$276,968
7250 Migratory Children	\$0	\$0	\$0	\$3,560	\$0	\$0
7260 Job Trng Partnership	\$7,360	\$3,460	\$3,900	\$0	\$0	\$0
7271 Special Education	\$3,026,275	\$3,229,534	\$3,270,696	\$3,475,871	\$3,550,000	\$3,633,006
7310 Pupil Transportation	\$2,597,305	\$2,660,973	\$2,858,448	\$2,853,873	\$3,090,000	\$3,151,800
7320 Rentals & Sinking Fnd	\$65,267	\$59,054	\$48,362	\$1,017,512	\$1,066,157	\$751,000
7330 Medical & Dental Srves	\$135,126	\$129,346	\$126,586	\$13,559	\$120,000	\$118,000
7340Supplemntal Reimb/Basic Sub	\$0	\$0	\$0	\$23,165	\$0	\$0
7350 Sewage Treatment	\$5,675	\$5,675	\$5,675	\$0	\$5,675	\$0
7400 Voc Training	\$10,436	\$0	\$0	\$0	\$0	\$0
7500 DARE/ALT ED/Ex Grants	\$103,229	\$37,827	\$36,292	\$154,316	\$37,975	\$37,975
7810 Soc Sec/State Share	\$1,072,304	\$1,115,303	\$1,191,620	\$1,119,830	\$1,250,000	\$1,250,000
7820 Retirement/State Share	\$276,246	\$163,150	\$184,978	\$654,165	\$625,000	\$645,000
7900 Tuition Grants					\$200,000	\$483,887
7900 Block Grant					\$750,000	\$873,023
7900 Tech Grants/LINK TO LEARN	\$135,852	\$179,698	\$14,690	\$0	\$0	
<b>TOTAL STATE REVENUE</b>	<b>\$26,475,656</b>	<b>\$27,166,854</b>	<b>\$28,091,100</b>	<b>\$29,964,497</b>	<b>\$31,904,004</b>	<b>\$33,098,037</b>
Percent Change	1.97%	2.61%	3.40%	6.67%	6.47%	3.74%



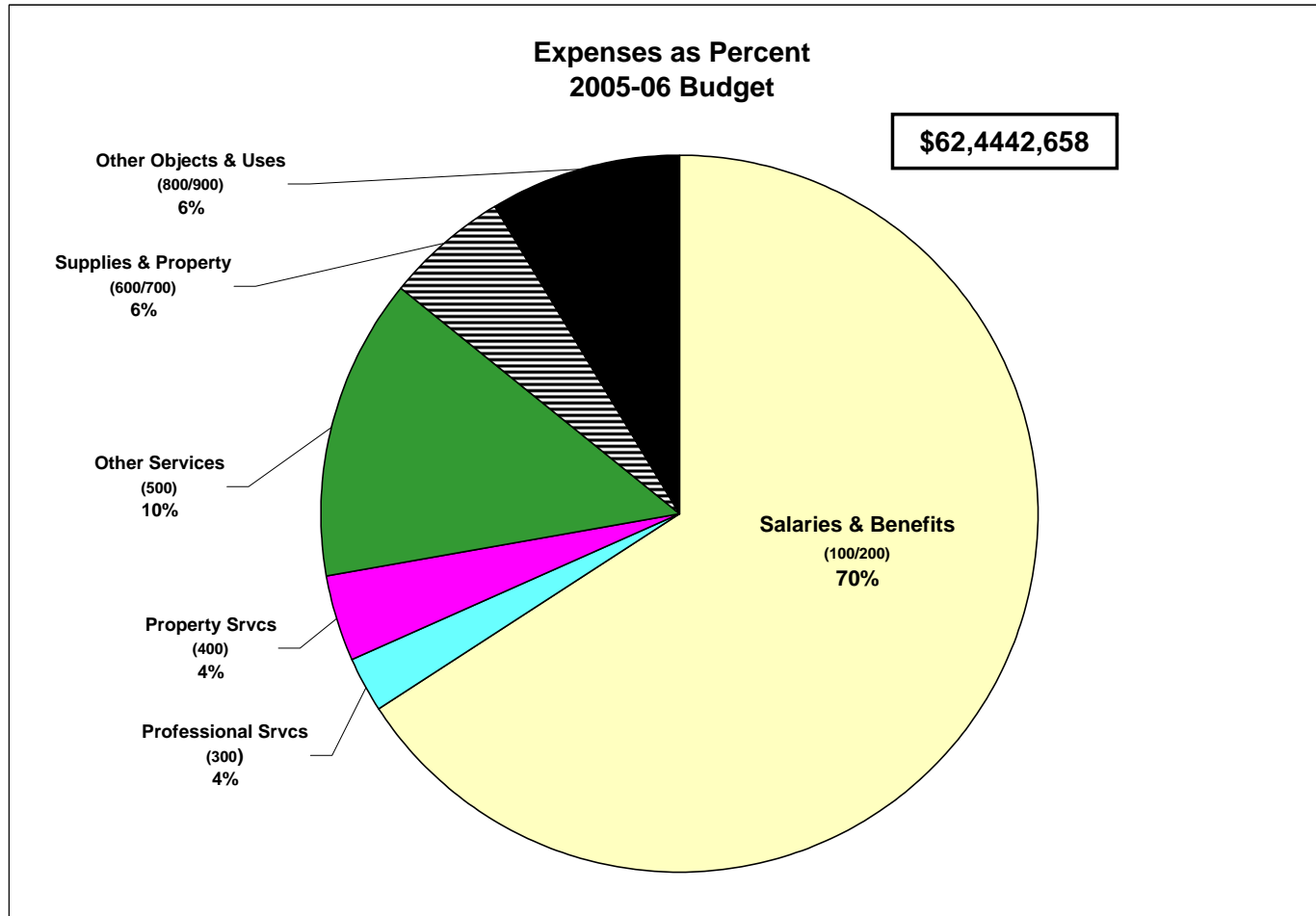
**WARREN COUNTY SCHOOL DISTRICT**  
**Budget Prep 05-06**

REVENUE TREND ANALYSIS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	PROJ
	2000-2001	2001-2002	2002-2003	2003-04	2004-2005	2005-2006
			ADJUSTED		Approved 6/28/04	PROJECTED
<b>F E D E R A L:</b>						
8100 Unrestricted Grants(Impact Aid)	\$61,259	\$49,088	\$81,195	\$50,000	\$50,000	\$50,000
8200 Restricted Grants	\$0	\$0	\$0		\$0	\$0
8500 Restricted, Basic Ed	\$0	\$0	\$0		\$0	\$0
8512 Restricted, IDEA, Part B	\$412,621	\$590,984	\$829,932	\$1,197,283	\$1,198,942	\$1,200,000
8513 Ed of Disadvantaged ECIA Title I	\$789,432	\$858,997	\$987,076	\$1,079,974	\$1,070,000	\$1,070,000
8519 Other ESEA & Idea Programs		\$206,213	\$20,037			
8520 Vocational/EDGAR Grant			\$100,000			
8521 Vocational Carl Perkins	\$123,580	\$85,668	\$70,513	\$113,129	\$94,450	\$0
8560 Art Smart	\$280,411	\$512,672	\$309,258	\$297,389	\$346,807	\$350,000
8570 EESA, Title II	\$29,744	\$51,759	\$57,137			
8620 Adult Basic Education	\$26,478					
8670 Drug Free Schools	\$30,874	\$29,176	\$34,875	\$29,190	\$34,875	\$0
8680 Goals 2000, Title III	\$7,271	\$32,845	\$47,637			
8690 Medical Access						
8690 Title IID/Ed Technology			\$6,307	\$26,284	\$26,284	\$26,810
8690 T IIA/Improving Tchr Qlty			\$326,336	\$333,806	\$360,915	\$368,133
8690 Title V/Innovative Ed	\$650	\$28,838	\$17,933	\$43,166	\$43,166	\$44,029
8810 Med Asst. Reimb(ACCESS)			\$150,000	\$257,740	\$100,000	\$200,000
<b>TOTAL FEDERAL REVENUE</b>	\$1,762,320	\$2,446,240	\$3,038,236	\$3,427,961	\$3,325,439	\$3,308,972
<b>O T H E R:</b>						
9200 Proceeds/Ext Term Fin.	\$0	\$0	\$0		\$0	\$0
9400 Sale of Real Prop	\$0	\$0	\$0	\$0	\$2,000	\$2,000
9500 Refnds Prior Yr Exp	\$0	\$0	\$0	\$844	\$0	\$0
<b>TOTAL OTHER REVENUE</b>	\$0	\$0	\$0	\$844	\$2,000	\$2,000
<b>TOTAL FED &amp; OTHER</b>	\$1,762,320	\$2,446,240	\$3,038,236	\$3,428,805	\$3,327,439	\$3,310,972
<b>TOTAL ALL REVENUE</b>	\$49,799,230	\$51,584,939	\$52,988,692	\$55,869,667	\$58,649,732	\$61,194,787
Percent Change	3.02%	3.59%	2.72%	5.44%	4.98%	4.34%
			03-04 Mill Increase			
				\$55,869,667		

**WARREN COUNTY SCHOOL DISTRICT**  
**Budget Prep 05-06**

REVENUE TREND ANALYSIS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	PROJ
	2000-2001	2001-2002	2002-2003	2003-04	2004-2005	2005-2006
			ADJUSTED		Approved 6/28/04	PROJECTED
	2000-01	2001-02	2002-03	2003-04	2004-2005	2005-2006
	ACTUAL	ACTUAL	PROJECTED		PROJECTED	PROJECTED
TOTAL ALL REVENUE	\$49,799,230	\$51,584,939	\$52,988,692	\$55,869,667	\$58,649,732	\$61,194,788
Percent Increase	3.02%	3.59%	2.72%	5.44%	4.98%	4.34%
			(Actual)			
BEGINNING FUND BALANCE	\$3,547,302	\$3,949,650	\$4,551,881	\$3,595,362	\$3,903,655	\$3,718,064
TOTAL RESOURCES	\$53,346,532	\$55,534,589	\$57,540,573	\$59,465,029	\$62,553,387	\$64,912,853
Percent Change	5.50%	4.10%	3.61%	3.19%	5.19%	3.77%
			(Estimate)			
TOTAL EXPENDITURES..	\$49,396,882	\$50,982,714	\$53,456,532	\$55,561,374	\$59,585,323	\$62,442,658
			3.02%		8.71%	4.80%
Est Unspent for Fiscal Year					(\$750,000)	
Re-Estimate of Expenditures					\$58,835,323	
DIFFERENCE REV TO EXP..	\$402,348	\$602,225	(\$467,840)	\$308,293	(\$185,591)	(\$1,247,870)
Adjustment/TITLE I & GRANTS		\$6	(\$488,679)			
PROJECTED END FND BAL	\$3,949,650	\$4,551,881	\$3,595,362	\$3,903,655	\$3,718,064	\$2,470,195
TOTAL MILLAGE FOR YEAR	40.5	40.5	40.5	42.5	43.5	46.0
	2000-2001	2001-2002	2002-2003	2003-04	2004-2005	2005-2006
Enrollment	6,549	6,457	6,310	6,127	5,889	5,628
Revenue Per Student	\$ 7,605	\$ 7,989	\$ 8,398	\$ 9,119	\$ 9,959	\$ 10,873

# WARREN COUNTY SCHOOL DISTRICT



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	PROJECTED	PROJECTED
					6/30/2004		
100	Salaries	\$27,098,932	\$27,784,376	\$29,242,650	\$30,141,045	\$31,385,662	\$30,287,859
200	Benefits & Fixed Payroll Costs	\$6,918,645	\$6,937,126	\$7,670,087	\$9,319,741	\$10,203,932	\$10,879,512
300	Prof. Services	\$2,602,925	\$2,615,638	\$1,908,339	\$1,357,875	\$1,535,933	\$1,443,897
400	Property Svcs.	\$1,202,062	\$1,921,373	\$1,942,705	\$1,877,775	\$2,437,803	\$2,459,928
500	Other Services	\$4,827,657	\$5,276,485	\$5,690,489	\$6,399,557	\$6,464,535	\$8,458,384
600	Supplies	\$2,755,446	\$3,161,316	\$3,113,511	\$2,788,114	\$3,115,010	\$2,904,839
700	Property	\$1,018,140	\$851,931	\$1,128,500	\$534,774	\$667,034	\$574,499
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	\$5,349,296
TOTAL OBJECTS		\$49,396,882	\$50,982,714	\$53,456,532	\$55,561,374	\$59,585,323	\$62,442,658
		5.06%	3.21%	4.85%	3.94%	7.24%	4.80%

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	\$ 11,095.00
Percent Increase in Per Student Cost	9.39%	4.66%	7.29%	7.04%	11.58%	9.66%

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 Unemploy-ment 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	\$22,356,880
200	Benefits	\$5,085,963	\$5,134,462	\$5,710,139	\$6,966,728	\$7,336,915	\$7,852,919
300	Prof. Services	\$2,189,038	\$2,101,407	\$1,240,844	\$663,262	\$577,774	\$576,124
400	Property Svcs.	\$203,452	\$157,587	\$188,545	\$138,421	\$169,620	\$166,820
500	Other Services	\$688,632	\$952,476	\$820,544	\$1,178,219	\$970,300	\$2,797,600
600	Supplies	\$1,238,831	\$1,735,285	\$1,686,414	\$1,424,885	\$1,324,031	\$1,217,297
700	Property	\$775,852	\$516,250	\$998,451	\$473,512	\$564,686	\$507,599
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	\$35,489,739
		4.22%	3.37%	2.40%	3.11%	3.30%	4.22%
	Cost Per Student	\$4,612.39	\$4,834.99	\$5,066.55	\$5,380.33	\$5,782.51	\$6,305.92
	Percent Increase in Per Student Cost	8.51%	4.83%	4.79%	6.19%	7.47%	9.05%

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	\$7,837,779
200	Benefits	\$1,823,098	\$1,792,455	\$1,942,479	\$2,332,776	\$2,849,109	\$3,021,485
300	Prof. Services	\$413,887	\$514,231	\$667,495	\$694,613	\$958,159	\$867,773
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	\$5,583,079
600	Supplies	\$1,495,380	\$1,412,309	\$1,358,490	\$1,356,752	\$1,734,979	\$1,681,542
700	Property	\$242,288	\$335,681	\$127,156	\$59,073	\$101,848	\$66,400
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	<i>SUPPORT SERVICES</i>	\$15,971,756	\$17,154,964	\$18,404,321	\$19,270,453	\$21,510,840	\$21,420,610
		4.59%	7.41%	7.28%	4.71%	11.63%	-0.42%
	Cost Per Student	\$2,439.18	\$2,656.80	\$2,916.69	\$3,145.17	\$3,652.72	\$3,806.08
	Percent Increase in Per Student Cost	8.91%	8.92%	9.78%	7.83%	16.14%	4.20%

▼ 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	\$93,200
200	Benefits	\$9,584	\$10,209	\$17,469	\$20,237	\$17,908	\$5,108
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	<i>NON INSTRUCTION</i>	\$193,172	\$204,658	\$331,223	\$231,513	\$311,623	\$183,013
		24.54%	5.95%	61.84%	-30.10%	34.60%	-41.27%
	Cost Per Student	\$29.50	\$31.70	\$52.49	\$37.79	\$52.92	\$32.52
	Percent Increase in Per Student Cost	29.68%	7.44%	65.61%	-28.02%	40.04%	-38.55%

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.

Budget Prep 05-06

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	\$5,349,296
TOTAL	FUND TRANSFERS	\$3,029,994	\$2,403,560	\$2,751,077	\$3,094,098	\$3,709,660	\$5,349,296
		16.03%	-20.67%	14.46%	19.83%	19.89%	44.20%
TOTAL	TOTAL	\$49,396,882	\$50,982,714	\$53,456,532	\$55,561,374	\$59,585,323	\$62,442,658
		5.06%	3.21%	4.85%	3.94%	7.24%	4.80%
	Cost Per Student	\$7,543.81	\$7,895.73	\$8,471.72	\$9,068.28	\$10,118.07	\$11,095.00
	Percent Increase in Per Student Cost	9.39%	4.66%	7.29%	7.04%	11.58%	9.66%

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.





1300    VOCATIONAL EDUCATION

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
100	Salaries	\$799,227	\$842,348	\$813,376	\$763,178	\$850,858	\$729,440
200	Benefits	\$186,792	\$195,426	\$208,016	\$247,547	\$309,400	\$326,350
300	Prof. Services	\$50,346	\$41,725	\$30,648	\$34,710	\$30,000	\$30,000
400	Property Svcs.	\$28,145	\$9,994	\$9,249	\$9,228	\$30,000	\$30,000
500	Other Services	\$17,615	\$18,647	\$14,616	\$14,132	\$6,000	\$3,500
600	Supplies	\$82,744	\$116,429	\$78,822	\$68,781	\$84,830	\$82,330
700	Property	\$103,748	\$99,344	\$158,051	\$67,909	\$91,885	\$56,000
800	Other Objects	\$4,809	\$4,937	\$8,289	\$5,489	\$6,500	\$6,500
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$1,273,426	\$1,328,850	\$1,321,067	\$1,210,974	\$1,409,473	\$1,264,120
		-0.38%	4.35%	-0.59%	-8.33%	16.39%	-10.31%
Cost Per Student		\$194.48	\$205.80	\$209.36	\$197.65	\$239.34	\$224.61
Percent Increase in Per Student Cost		3.72%	5.82%	1.73%	-5.60%	21.10%	-6.15%

Function 1300/Vocational Education

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.

1400    OTHER INSTRUCTION

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
100	Salaries	\$819,741	\$833,906	\$950,069	\$1,005,534	\$1,034,392	\$1,033,392
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	Property Svcs.	\$90	\$90	\$2,590	\$519	\$0	\$500
500	Other Services	\$8,895	\$10,222	\$7,474	\$6,966	\$9,600	\$13,900
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	\$1,683,100
		3.65%	-8.02%	4.17%	10.89%	19.83%	-0.19%
Cost Per Student		\$202.27	\$188.68	\$201.12	\$229.68	\$286.35	\$299.06
Percent Increase in Per Student Cost		7.92%	-6.72%	6.60%	14.20%	24.67%	4.44%

Function 1400/Other Instruction

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 areas of curriculum coordinators, department heads and other instructional activities are included. Homebound instruction costs and Ch 15 costs are also included here.

Budget Prep 05-06

Spending Plan Projections

Warren County School District

1600 ADULT EDUCATION

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
				6/30/2004			
100	Salaries	\$34,360	\$21,332	\$21,763	\$24,899	\$20,000	\$0
200	Benefits	\$3,074	\$1,723	\$1,784	\$2,429		\$0
300	Prof. Services	\$15,120	\$10	\$0	\$0	\$40,000	\$0
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	\$0
		-66.48%	-61.14%	-1.28%	21.78%	53.24%	-100.00%
Cost Per Student		\$12.80	\$5.04	\$5.10	\$6.39	\$10.19	\$0.00
Percent Increase in Per Student Cost		-65.10%	-60.59%	1.02%	25.42%	59.44%	-100.00%

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	\$1,303,761
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	\$214,678
600	Supplies	\$139,651	\$176,550	\$206,885	\$283,223	\$275,028	\$268,737
700	Property	\$17,195	\$247,004	\$36,856	\$5,530	\$7,000	\$12,000
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	\$2,738,126
		8.89%	55.97%	37.94%	2.91%	26.21%	-0.04%
Cost Per Student		\$149.70	\$236.79	\$334.23	\$354.24	\$465.14	\$486.52
Percent Increase in Per Student Cost		13.38%	58.17%	41.15%	5.99%	31.31%	4.60%

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	BUDGET	BUDGET
100	Salaries	\$2,659,621	\$2,687,824	\$2,723,680	\$2,808,164	\$2,908,885	\$2,775,867
200	Benefits	\$624,849	\$633,047	\$634,008	\$762,076	\$933,990	\$988,555
300	Prof. Services	\$310,739	\$250,841	\$366,114	\$432,196	\$384,845	\$372,845
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	\$125,091
600	Supplies	\$71,926	\$106,030	\$109,741	\$94,863	\$116,011	\$103,405
700	Property	\$180,833	\$62,533	\$44,729	\$18,811	\$50,848	\$17,400
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	\$4,417,963
		8.83%	0.29%	2.17%	6.35%	8.10%	-3.11%
Cost Per Student		\$591.18	\$601.22	\$628.59	\$688.48	\$774.29	\$785.00
Percent Increase in Per Student Cost		13.32%	1.70%	4.55%	9.53%	12.46%	1.38%

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.

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
2400	<u>PUPIL HEALTH</u>						
100	Salaries	\$295,571	\$309,674	\$325,362	\$304,808	\$316,000	\$316,000
200	Benefits	\$65,681	\$64,896	\$73,322	\$88,124	\$102,600	\$104,200
300	Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$2,527	\$2,800	\$3,675	\$3,224	\$3,250	\$3,250
600	Supplies	\$4,614	\$4,961	\$5,806	\$3,754	\$8,200	\$7,900
700	Property	\$3,661	\$1,163	\$3,694	\$2,370	\$2,000	\$3,000
800	Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$372,054	\$383,494	\$411,859	\$402,280	\$432,050	\$434,350
		-3.22%	3.07%	7.40%	-2.33%	7.40%	0.53%
Cost Per Student		\$56.82	\$59.39	\$65.27	\$65.66	\$73.37	\$77.18
Percent Increase in Per Student Cost		0.77%	4.53%	9.90%	0.59%	11.74%	5.19%

**Function 2400/Putil 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.

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
2500	<u>FISCAL SERVICES</u>						
100	Salaries	\$331,387	\$339,445	\$365,464	\$377,926	\$409,296	\$418,658
200	Benefits	\$82,891	\$76,441	\$81,928	\$93,583	\$122,450	\$124,200
300	Prof. Services	\$1,000	\$0	\$0	\$0	\$500	\$500
400	Property Svcs.	\$0	\$0	\$0	\$0	\$0	\$0
500	Other Services	\$19,496	\$21,210	\$22,992	\$17,038	\$19,500	\$19,500
600	Supplies	\$22,256	\$25,513	\$22,976	\$20,560	\$21,500	\$21,500
700	Property	\$3,983	\$6,123	\$7,693	\$1,956	\$2,500	\$2,500
800	Other Objects	\$239	\$749	\$975	\$190	\$10,556	\$10,556
900	Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$461,252	\$469,481	\$502,028	\$511,253	\$586,302	\$597,414
		-1.53%	1.78%	6.93%	1.84%	14.68%	1.90%
Cost Per Student		\$70.44	\$72.71	\$79.56	\$83.44	\$99.56	\$106.15
Percent Increase in Per Student Cost		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.

2600     OPERATION & MAINTENANCE OF PLANT SERVICES.

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
100	Salaries	\$2,234,369	\$2,140,259	\$2,151,081	\$2,185,364	\$2,183,337	\$2,119,960
200	Benefits	\$683,216	\$646,172	\$670,617	\$800,495	\$956,600	\$1,054,500
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	\$478,820
600	Supplies	\$1,007,155	\$902,520	\$975,275	\$902,302	\$1,039,000	\$985,000
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	\$6,777,788
		-0.95%	9.88%	2.19%	2.87%	12.99%	-2.20%
Cost Per Student		\$810.93	\$903.63	\$944.95	\$1,001.08	\$1,176.83	\$1,204.30
Percent Increase in Per Student Cost		3.14%	11.43%	4.57%	5.94%	17.56%	2.33%

**Function 2600/Physical Plant & Facilities**

Costs for maintaining the warm, safe and dry conditions of the Disrict'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.

2700     PUPIL TRANSPORTATION

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
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	\$4,613,100
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	\$4,962,591
		5.80%	2.21%	8.06%	7.88%	3.90%	7.59%
Cost Per Student		\$569.00	\$589.79	\$652.17	\$724.55	\$783.25	\$881.77
Percent Increase in Per Student Cost		10.17%	3.65%	10.58%	11.10%	8.10%	12.58%

**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).

Spending Plan Projections

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
2800 <u>CENTRAL SERVICES</u>							
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	\$2,000
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	\$247,938
		-35.72%	41.53%	128.44%	35.82%	74.28%	-16.71%
Cost Per Student		\$5.94	\$8.53	\$19.93	\$27.88	\$50.55	\$44.05
Percent Increase in Per Student Cost		-33.07%	43.52%	133.76%	39.88%	81.32%	-12.85%

**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 Pentamation software is fully implemented.

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
2900 <u>OTHER SUPPORT</u>							
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%

**Functionn 2900/Other Support Services**

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

NON INSTRUCTIONAL SERVICES

3000 NON INSTRUCTIONAL SRVCS

		2000-2001	2001-02	2002-2003	2003-2004	2004-2005	2005-2006
		ACTUAL	ACTUAL	ACTUAL	Adjusted	BUDGET	BUDGET
					6/30/2004		
100	Salaries	\$102,634	\$119,419	\$172,407	\$150,176	\$170,765	\$93,200
200	Benefits	\$9,584	\$10,209	\$17,469	\$20,237	\$17,908	\$5,108
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	\$183,013
		24.54%	5.95%	61.84%	-30.10%	34.60%	-41.27%
Cost Per Student		\$29.50	\$31.70	\$52.49	\$37.79	\$52.92	\$32.52
Percent Increase in Per Student Cost		29.68%	7.44%	65.61%	-28.02%	40.04%	-38.55%

Function 3000/Non-Instructional      Support  
Srvcs

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		
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%

Functional5100/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 reimbursments 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. **Final 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.



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
			6/30/2004		

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	BUDGET	BUDGET
			6/30/2004		

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 subsidiized meals in the National School Lunch Program. The 2005-06 fiscal year will be the final year of the current five-yeaar 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
5280	STUDENT ATHLETICS						
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	\$839,814
TOTAL		\$908,364	\$903,026	\$918,298	\$850,450	\$831,267	\$839,814
		9.13%	-0.59%	1.69%	-7.39%	-2.26%	
	Cost Per Student	\$138.72	\$139.85	\$145.53	\$138.80	\$141.16	\$149.22
	Percent Increase in Per Student Cost	13.63%	0.81%	4.06%	-4.62%	1.69%	5.71%
5900	BUDGETARY RESERVE	\$0	\$0	\$0	\$0	\$280,000	\$120,000
	(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	\$5,349,296
		16.03%	-20.67%	14.46%	19.83%	34.84%	72.89%
TOTAL ALL FUNCTIONS		\$49,396,882	\$50,982,714	\$53,456,532	\$55,561,374	\$59,585,323	\$62,442,658
	PERCENT CHANGE	5.06%	3.21%	4.85%	3.94%	7.24%	4.80%
	Cost Per Student	\$7,543.81	\$7,895.73	\$8,471.72	\$9,068.28	\$10,118.07	\$11,095.00
	Percent Increase in Per Student Cost	9.39%	4.66%	7.29%	7.04%	11.58%	9.66%