

# Warren County School District

Warren, Pennsylvania

## **PROPOSED FINAL BUDGET**

**2009-2010**

**June 29, 2009**





# WARREN COUNTY SCHOOL DISTRICT

CENTRAL ADMINISTRATIVE OFFICES

185 HOSPITAL DRIVE

WARREN PA 16365-4885

FAX: 814-726-7180

ROBERT E. TERRILL, PH.D.  
SUPERINTENDENT

J. PETTER TURNQUIST, CPA  
BUSINESS ADMINISTRATOR

June 29, 2009

Mrs. 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 **2009-2010** school year with proposed expenditures of **\$ 69,042,990** plus **\$ 3,321,709** of restricted Federal Stimulus expenditures; for a total Expenditure Budget of **\$ 72,364,699**.

1. A tax of **47 Mills** (\$4.70 per hundred dollars) of assessed valuation on all the real estate in the District.
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
4. Estimated Fund Balance to include
  - a. Designated balance of **\$ 1,350,000**
  - b. Undesignated balance of **\$ 4,968,447**

Respectfully submitted,

**FINANCE COMMITTEE**

J F Lockett, Chairperson  
Dr. Jack Martin  
Katherine Oudinot  
J Petter Turnquist CPA

# **2009-2010 Final Budget Narrative**

## **EXECUTIVE SUMMARY**

The Warren County School District (WCSD) proposed budget for the 2009-10 school year is \$69,042,990. This is \$712,407 or 1.04% more than the 2008-09 school budget of 68,330,583. The proposed budget is designed to serve an estimated enrollment of 5,110 students, which is a decrease of approximately 112 students from the 2008-09 school year.

This document is presented in fourteen sections.

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Section 3, on page 4 presents the budget revenues categorized as either local, state or federal sources.

Section 4, on page 5 presents the budgeted expenditures by categories termed functions. Functions describe expenditures, which are for regular instruction, special education, vocational education, guidance, etc. This summary merely groups expenditures according to a general category.

Section 5, on page 6 presents the budgeted expenditures by categories termed objects. Objects describe expenditures, which are for salaries, benefits, purchased services, etc. Also included on page 6 is a pie chart showing the percentage that each object comprises the total budget.

Section 6, on page 7 presents the amount budgeted for personnel along with a pie chart that shows the percentage budget for each employee account.

Section 7, on page 8 and 9 presents the general fund expenditures over the years. It also shows a graph of the expenditures and cost per pupil for each year as well as the enrollment decreases over the past years.

Section 8, page 10 presents the Debt Summary detailing the annual cost of General Obligation Bonds, outstanding debt, state reimbursements, and Local Share..

Section 9, page 11 presents a summary of what the proposed budget provides the children of Warren County, which includes continuation of existing programs and new programs and services. In addition a list of the new programs that are being provided as a result of federal stimulus funding.

Section 10, page 17 provides information regarding **Impact to Taxpayers**

Section 11, page 18 presents the Basic Education Funding Stimulus calculation

Section 12 presents a summary of the proposed budget.

Section 13 presents the projected revenue detail.

Section 14 presents the proposed detail of expenditures.

  
J Petter Turnquist CPA  
Business Administrator  
Schools

  
Robert E. Terrill, Ed.D.  
Superintendent of



## Warren County School District 2009-2010 Budgeted Revenues

<b>LOCAL:</b>	6111 Current Real Est Tax	\$	19,262,239		
	6113 Public Utility Realty	\$	37,500		
	6114 Pay in Lieu of Taxes & Forestry	\$	693,900		
	6143 Occup Privilege/511	\$	70,000		
	6151 Earned Income/511	\$	3,000,000		
	6153 Real Est Transfer/511	\$	290,000		
	6400 Delinquent Taxes	\$	1,875,000		
	6500 Earnings/Temp Dep	\$	350,000		
	6900 Tuition & Other	\$	55,000		
	6920 Contributions/Student Fees/ misc	\$	25,000		
	6900 Misc. Revenue/	\$	25,000	\$	25,683,639 36%
	<hr/>				
<b>STATE:</b>	7110 Basic Instr Subsidy	\$	24,914,746		
	7140 Subsidies for Charter Schools	\$	893,583		
	7210 Homebound Instruction	\$	1,500		
	7220 Vocational Education	\$	246,860		
	7230 Alternative Education	\$	25,000		
	7271 Special Education	\$	3,851,029		
	7290 Education Assistance	\$	425,584		
	7310 Pupil Transportation	\$	3,200,000		
	7320 Rentals & Sinking Fnd	\$	752,116		
	7330 Medical & Dental Svcs	\$	108,000		
	7500 DARE/ALT ED	\$	12,000		
	7505 Extra Grants	\$	300,000		
	7501 Block Grant	\$	1,353,181		
	7810 Soc Sec/State Share	\$	1,333,658		
	7820 Retirement/State Share	\$	1,288,807	\$	38,706,064 55%
	<hr/>				
<b>FEDERAL:</b>	Stimulus BEF restricted	\$	516,068		
	Stimulus Stabilization Grant	\$	879,200		
	Stimulus Education for Disadvantage	\$	761,402		
	Stimulus Special Education Funding	\$	1,165,039		
	8100 Unrestricted Grants(Impact Aid)	\$	125,000		
	8512 Restricted, IDEA, Part B	\$	1,056,913		
	8514 Ed of Disadvantaged ECIA Title I	\$	1,456,537		
	8515 T IID / Ed Tech	\$	26,284		
	8515 T IIA Improv Tchr Qual	\$	310,000		
	8517 Drug Free Schools	\$	25,000		
	8518 T V Innovative Ed/ Drug Free	\$	12,000		
	8810 Med Asst. Reimb(ACCESS)	\$	210,000	\$	6,543,443 9%
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		\$	70,933,146		



## Warren County School District Budgeted Expenses by Function

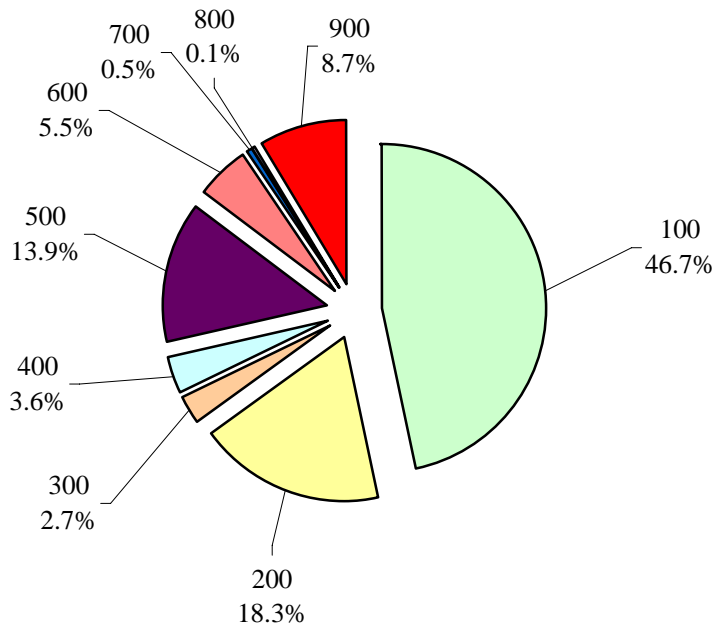
Function	Description	2008-2009	2009-2010
1100	Regular Instruction	\$ 30,641,592	\$ 29,735,727
1190	Federal Programs	\$ -	\$ 1,348,555
1200	Special Education	\$ 6,721,767	\$ 7,150,567
1241	Learning Support	\$ 37,148	\$ -
1243	Gifted Support	\$ 474,210	\$ 485,559
1290	IDEA and Access	\$ 1,736,708	\$ 1,326,330
1320	Vocational: Marketing	\$ 91,906	\$ 93,691
1360	Vocational: Business Education	\$ 391,288	\$ 399,086
1370	Vocational: Electronics	\$ 11,000	\$ 10,000
1380	Vocational: Trade & Industry	\$ 783,332	\$ 800,375
1390	Vocational Instruction	\$ 119,753	\$ 118,966
1420	Summer School	\$ 29,047	\$ 13,483
1430	Homebound	\$ 23,306	\$ 22,836
1490	Other Instruction: Tutoring/Coaches	\$ 234,240	\$ 241,875
2120	Guidance	\$ 1,234,636	\$ 1,236,858
2140	Scoring	\$ 15,000	\$ 7,500
2160	Attendance Services	\$ 83,393	\$ 67,075
2190	Administrative Supplemental	\$ 16,000	\$ 8,000
2220	Technology Services	\$ 1,256,031	\$ 1,258,541
2250	Library Services	\$ 790,717	\$ 804,205
2260	Curriculum Development	\$ 38,488	\$ 28,488
2270	Staff Development	\$ 439,402	\$ 338,372
2271	Professional Development: Certificated Staff	\$ 15,000	\$ 12,500
2272	Professional Development Non Certificated	\$ 1,500	\$ 1,000
2275	Staff Support	\$ -	\$ 34,216
2310	Board of Education Services	\$ 168,003	\$ 157,595
2330	Tax Collection	\$ 127,693	\$ 81,546
2350	Legal Services	\$ 140,000	\$ 140,000
2360	Office of the Superintendent	\$ 368,677	\$ 388,952
2380	Office of the Principal	\$ 2,439,015	\$ 2,490,185
2390	Administrative Support Services	\$ 694,693	\$ 816,080
2440	Nursing Services	\$ 488,987	\$ 500,275
2500	Business Administration Services	\$ 797,828	\$ 799,286
2610	Physical Plant & Facilities	\$ 3,629,887	\$ 3,692,792
2620	Plant Maintenance & Operations	\$ 2,938,021	\$ 2,648,475
2710	Student Transportation Services	\$ 74,530	\$ 75,631
2720	Vehicle Operations	\$ 4,791,400	\$ 4,740,000
2813	Program Evaluation	\$ 39,066	\$ -
2834	Professional Development: Certificated Non-Instructional	\$ 23,500	\$ 12,000
2836	Professional Development: Non-Certificated, Non-Instructional	\$ 9,500	\$ 3,000
2843	Programming	\$ 2,500	\$ 2,500
2849	Data Processing Services	\$ 10,000	\$ 10,000
2850	Federal Programs	\$ 89,268	\$ 90,246
2900	Media Services	\$ 90,000	\$ 81,000
3200	Student Activities	\$ 239,193	\$ 227,836
3390	Title I: Parent Involvement	\$ 13,496	\$ 13,496
5110	Debt Service	\$ 3,019,544	\$ 3,019,544
5220	Food Service	\$ 1,027,233	\$ 1,071,397
5230	Capital Reserve	\$ 1,250,000	\$ 1,250,000
5900	Contingencies	\$ 673,085	\$ 1,187,351
		<hr/>	<hr/>
		\$ 68,330,583	\$ 69,042,990
Restricted Federal Stimulus Dollars			\$ 3,321,709
		<hr/>	<hr/>
		\$ 68,330,583	\$ 72,364,699

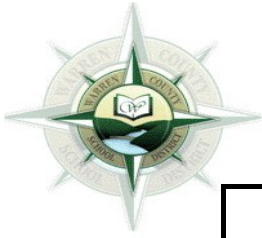


## Warren County School District 2009-10 Budgeted Expenses

Account	Description	2008-2009	2009-2010
100	Personnel Services: Salaries	\$31,768,944	\$32,290,095
200	Personnel Services: Benefits	\$13,005,168	\$12,642,521
300	Purchased Professional and Technical Services	\$1,094,735	\$1,890,044
400	Purchased Property Services	\$2,417,925	\$2,468,165
500	Other Purchased Services	\$9,935,381	\$9,638,974
600	Supplies	\$4,084,217	\$3,779,231
700	Property and Equipment	\$387,883	\$374,709
800	Dues/Judgements/Misc.	\$39,552	-\$60,690
900	Other Financing - Fund Transfers & Contingencies	\$5,596,777	\$6,019,942
		<b>\$68,330,583</b>	<b>\$69,042,990</b>

### 2009-2010 Expenses by Object Code / Account

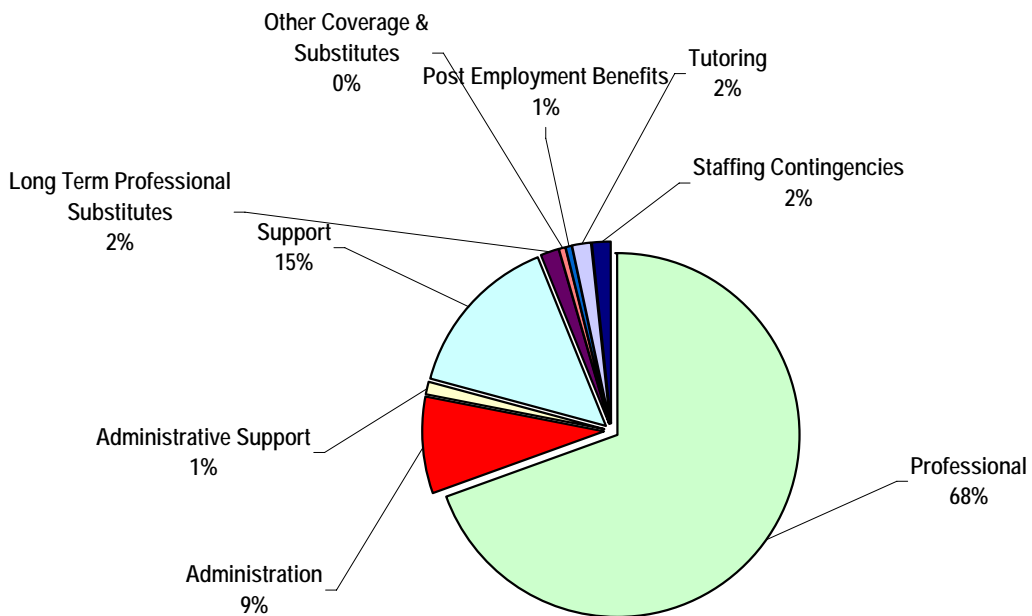




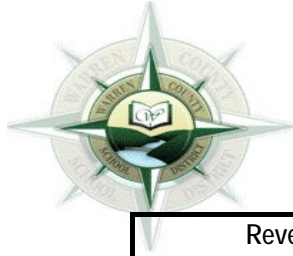
## Warren County School District Staff Budget

Job Classification	Total Staffing Budget
Professional	22,469,326
Administration	2,821,883
Administrative Support	379,052
Support	4,759,990
Long Term Professional Substitutes	530,039
Other Coverage & Substitutes	154,290
Post Employment Benefits	220,000
Tutoring	521,251
Staffing Contingencies	541,000
	<b>\$ 32,396,831</b>

Budget by Job Class







## Warren County School District General Fund History

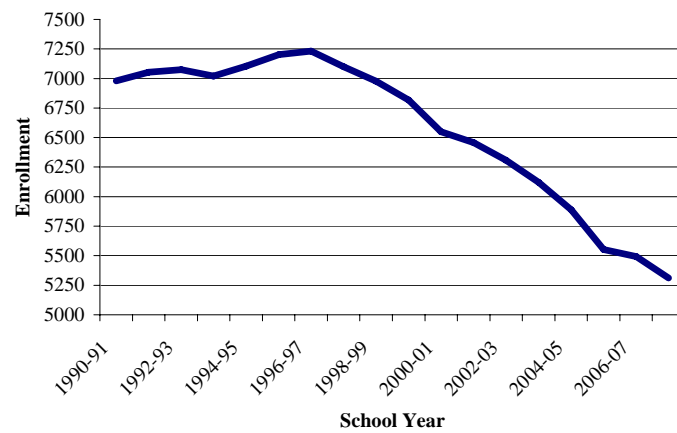
	Revenues		Expenses		Local Tax	Fund Balance	Enrollment	Cost/Student
	Budget	Actual	Budget	Actual	Mills			
1990-91				\$33,325,729			6979	\$4,775
1991-92				\$35,666,891			7053	\$5,057
1992-93		\$36,504,868		\$37,163,013			7075	\$5,253
1993-94		\$38,897,357		\$38,180,233			7021	\$5,438
1994-95		\$39,534,221		\$39,546,718			7104	\$5,567
1995-96	\$42,973,882	\$42,261,529	\$44,609,607	\$43,966,691		\$2,809,095	7202	\$6,105
1996-97	\$44,398,125	\$43,310,809	\$45,841,700	\$44,931,083		\$1,188,822	7232	\$6,213
1997-98	\$44,859,677	\$44,136,258	\$45,172,408	\$44,216,477	32.0	\$1,108,603	7100	\$6,228
1998-99	\$47,085,313	\$47,301,540	\$47,114,657	\$46,186,448		\$2,223,695	6976	\$6,621
1999-00	\$48,809,802	\$48,340,765	\$49,148,168	\$47,017,155	38.5	\$3,547,303	6817	\$6,897
2000-01	\$49,667,527	\$49,799,228	\$50,914,603	\$49,396,880	40.5	\$3,949,650	6550	\$7,542
2001-02	\$51,806,199	\$51,584,941	\$53,308,676	\$50,982,712	40.5	\$4,551,879	6443 (a)	\$7,913
2002-03	\$54,007,480	\$52,988,687	\$53,641,568	\$53,456,529	40.5 (c)	\$3,595,362	6314 (a)	\$8,466
2003-04	\$55,221,653	\$55,868,822	\$55,759,171	\$55,561,373	42.5	\$3,903,655	6168 (a)	\$9,009
2004-05	\$58,540,245	\$59,271,025	\$58,835,726	\$57,791,296	43.5	\$5,383,382	5935 (a)	\$9,738
2005-06	\$61,194,788	\$62,191,223	\$62,442,658	\$62,152,219	46.0	\$5,422,386	5869 (a)	\$10,591
2006-07	\$63,154,876	\$63,941,501	\$65,546,841	\$62,603,328	46.0	\$6,760,559	5654 (a)	\$11,072
2007-08	\$65,838,682	\$65,463,171	\$67,115,262	\$65,030,892	46.0	\$7,192,838	5613 (a)	\$11,587
2008-09	\$67,335,385		\$68,330,583		47.0	\$7,750,000	5571 (b)	\$12,081 (d)
2009-10	\$67,611,437		\$68,352,560		47.0	\$5,968,000	5470 (b)	\$12,371 (e)
<b>2009-10</b>	<b>\$70,933,136</b>		<b>\$72,364,699 (f)</b>					

- (a) Based upon PDE 4062 Average Daily Membership
- (b) Based upon Estimated Enrollment including Charter & Cyber Students
- (c) Delta results from application of Prior Period Adjustment
- (d) Based upon 2008-2009 Budget at a 98.5% Burn Rate
- (e) Based upon 2009-2010 Budget at a 99% Burn Rate and excludes Stimulus Dollars
- (f) Including Stimulus Dollars

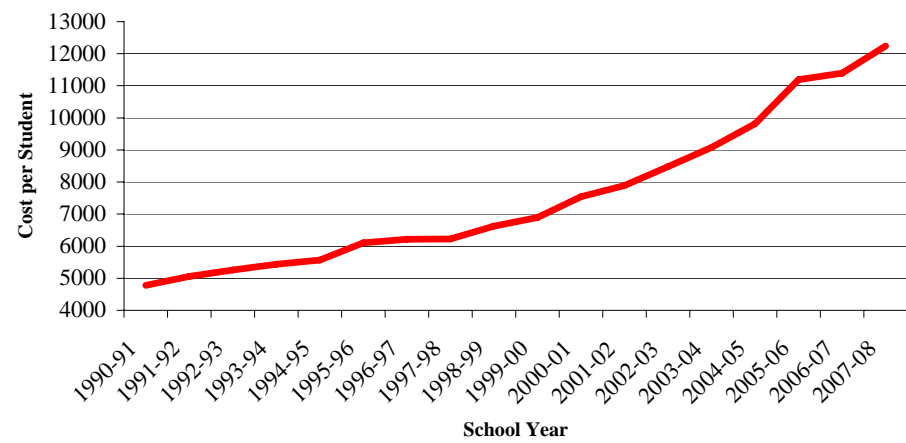


## Warren County School District General Fund History

Warren County School District



Warren County School District



WARREN COUNTY SCHOOL DISTRICT

PRINCIPAL & INTEREST			
BOND SERIES			
2002	2003	2004	2008

PAYMENTS	GROSS ANNUAL DEBT OBLIGATION	PAYMENTS FOR FISCAL YEAR ENDED
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STATE REIMBURSEMENT				
BOND SERIES				
2002	2003	2004	2008	TOTAL

LOCAL SHARE				
BOND SERIES				
2002	2003	2004	2008	TOTAL

692,878	576,469	671,050	716,013	2,656,409												
2,678	141,094	79,834	157,763	381,368	3,037,777	June 30, 2010	199,047	166,991	185,398	215,865	(767,301)	496,508	550,572	565,487	657,910	2,270,476
172,678	581,094	679,834	1,482,763	2,916,368												
0	134,934	72,709	136,231	343,874	3,260,243	June 30, 2011	49,415	166,633	185,807	399,971	(801,827)	123,262	549,394	566,736	1,219,023	2,458,415
	589,934	687,710	1,671,231	2,948,875												
	128,109	64,638	111,288	304,034	3,252,909	June 30, 2012		167,102	185,759	440,370	(793,231)		550,940	566,588	1,342,149	2,459,677
	598,109	694,638	1,701,288	2,994,034												
	120,765	55,188	85,450	261,403	3,255,436	June 30, 2013		167,296	185,136	441,412	(793,844)		551,578	564,689	1,345,325	2,461,592
	605,765	705,188	1,725,450	3,036,403												
	112,884	45,113	58,800	216,796	3,253,199	June 30, 2014		167,243	185,253	440,798	(793,294)		551,405	565,047	1,343,452	2,459,904
	612,884	720,113	853,800	2,186,796												
	104,509	34,313	44,888	183,709	2,370,505	June 30, 2015		166,951	186,272	222,020	(575,243)		550,441	568,153	676,667	1,795,262
	619,509	484,313	869,888	1,973,709												
	95,625	26,663	30,450	152,738	2,126,446	June 30, 2016		166,425	126,163	222,428	(515,016)		548,708	384,812	677,910	1,611,430
	630,625	496,663	885,450	2,012,738												
	86,129	18,320	15,488	119,936	2,132,674	June 30, 2017		166,802	127,152	222,576	(516,530)		549,951	387,830	678,362	1,616,143
	641,129	503,320	900,488	2,044,936												
	76,000	9,469	0	85,469	2,130,405	June 30, 2018		166,890	126,611	222,465	(515,965)		550,239	386,178	678,023	1,614,440
	651,000	514,469		1,165,469												
	65,219	0		65,219	1,230,688	June 30, 2019		166,678	127,025		(293,703)		549,541	387,443		936,984
	665,219			665,219												
	53,669			53,669	718,888	June 30, 2020		167,299			(167,299)		551,589			551,589
	673,669			673,669												
	41,424			41,424	715,093	June 30, 2021		166,416			(166,416)		548,677			548,677
	686,424			686,424												
	28,363			28,363	714,786	June 30, 2022		166,344			(166,344)		548,442			548,442
	703,363			703,363												
	14,525			14,525	717,888	June 30, 2023		167,066			(167,066)		550,821			550,821
	714,525			714,525												
	0				714,525	June 29, 2024		166,284			(166,284)		548,241			548,241

868,233	10,752,961	6,563,540	11,446,725	-	<b>29,631,459</b>
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248,462	2,502,421	1,620,577	2,827,904	(7,199,364)	619,770	8,250,541	4,942,964	8,618,821	22,432,095
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71.65%	71.65%	71.65%	71.65%	<-----MARKET VALUE AID RATIO
39.94%	32.48%	34.46%	34.48%	<-----STATE REIMBURSEMENT RATE
NEW CONST RES	NEW CONST WAEC	NEW YEMS/ REFI 98	REFINANCE 2001 & 2002	<----- PURPOSE
1-Sep-2007	1-Mar-2008	15-Jan-2009	1-Sep-2013	<-----CALL DATE

## ***1. CONTINUATION OF EXISTING PROGRAMS & SERVICES***

### **Alternative Education/Discipline Strategies**

The 2009-10 budget (partially supported by continued State Grant Funding), will allow the district to continue alternative education services to students.

### **Buildings and Grounds**

The 2009-10 school budget continues to provide for custodial, maintenance, capital improvements, utilities, and grounds upkeep for each school plant in the Warren County School District.

### **Career and Technology Programs**

The budget also supports the operation of the Warren County Career Center (WCCC), the district's Area Vocational-Technical School (AVTS). In 2009-10, the WCCC will offer fourteen programs (Accounting, Auto Collision, Auto Technology, Building and Construction, Business Education, Computer Specialist Technology, Electronics, Food Production, Machine Technology, Marketing, Power Equipment, Pre Engineering, Protective Services, Welding), serving approximately 375 students. The enrollment has remained constant over the past years even though the total district enrollment has declined. The 2009-10 budget provides for the WCCC welding facilities to be renovated and expanded to bring the shop facilities to state-of-the art standards and to provide additional teaching stations.

### **Curriculum**

Science curriculum planned instruction, which is currently being written, will be implemented with new materials selected during the 2009-10 school year. Social Studies, Health and Physical Education, and Safety planned instructions will be written during the 2009-10 school year.

### **ESL (English as a Second Language)**

The school district will continue to employ one full-time teacher to support students who have a language other than English as their native speaking language.

### **Food Services**

The same quality food service program will be provided for students during the 2009-10 school year.

### **Full-Day Kindergarten**

Initiated in the 2007-08 school year, we are continuing to provide full-day kindergarten, which offers additional educational time and socialization opportunities for an estimated 300 children.

### **Grants**

The proposed budget will continue to provide the administrative capacity to pursue, implement, and manage a variety of grant funding opportunities. Grant programs in 2009-10 include:

- **Tutoring:** Identified students will receive tutoring to address areas of weakness in reading or math.
- **Professional Education:** Teachers and administrators from across the district will be instructed in differentiated instruction in a year-round series of seminars.
- **Teacher Coaches:** Three teacher coaches in math and literacy will be employed to assist teachers in their efforts to ensure that students are successful in these areas.
- **Student Assistance Program (SAP):** SAP services help students overcome issues of drug use or mental health in order to allow them to achieve, remain in school, and advance.

- **Science Its Elementary:** Teacher teams at Sugar Grove and Youngsville Elementary Middle Schools will take place in professional development focused on inquiry-based, hands on science instruction.
- **Federal Program/Title Funding:** Federal Title funding is used for student achievement as outlined in the No Child Left Behind legislation.
- **Dual Enrollment Grant:** Clarion University will offer elective courses to grade 11-12 students. Jamestown Community College will offer business and pre-engineering courses to WCCC students.
- **Job Training Equipment Fund Grant:** Provides equipment for programs at the WCCC.
- **Fund for the Improvement of Education:** Representative Thompson earmark for Automotive Technology program at WCCC.
- **Perkins Grant:** Federal grant for vocational programs at WCCC.

### **Gifted Education**

The Gifted Support Program will continue to meet the requirements under Chapter 16 for approximately 185 gifted support students

The gifted support program will maintain its current staff in order to provide instructional enrichment opportunities, complete student screenings, testing, conduct progress monitoring and write GIEPs.

The Learning Enrichment Center ( LEC) will continue to provide individualized educational opportunities, explore and embrace technological instructional strategies and practices to further promote the enrichment of the Gifted Support students.

The budget reflects that current programs will be maintained throughout the 2009-2010 school year.

### **Homebound Instruction**

This mandated program provides instruction in the home for students unable to attend in their school.

### **Homeless Services**

The Federal Government under the McKinney-Vento Act mandates that the school district provide a variety of support (i.e., transportation, supplies, etc.) to students who are designated as homeless.

### **K-12 Curricular, and Co-curricular Offerings**

Existing curricular and co-curricular offerings will be continued in the 2009-10 school year.

### **PDE Nutritional Standards**

Implemented during the past two years, this wellness program provides healthy meal choice information for parents and children as well as direction for food service personnel to follow in each of the district schools. Included in the 2009-10 budget is a stipend for a wellness coordinator.

### **Special Education**

As required by law, the district will continue to provide a free and appropriate education to approximately 950 WCSD students with disabilities. This budget includes a full-time social worker/home and school visitor.

### **Staffing**

Class sizes will essentially remain the same in the 2009-10 school year. However, elementary staff will be reduced by two (2) due to estimated declines in enrollments. If five elementary itinerant teachers are

eliminated, Joplin Scheduling and small language arts classes will be eliminated at Youngsville Elementary, Warren Area Elementary Center, and Sheffield Elementary School. Adjustments in secondary staffing will permit the initiation of a uniform middle school model throughout the school district.

### **Staff Salaries and Benefits**

Negotiated agreement obligations are included in the 2009-10 school budget.

### **Technology**

The 2009-10 budget will continue to support the Citrix environment in the district, which provides 24/7 access to files and applications for students and staff. Broadband Internet and network speeds will be maintained as well. Distance learning applications, using equipment obtained through grants, will be expanded. The budget will continue to support planned replacement of computer equipment, maintenance and replacement of technology equipment and parts.

### **Transportation**

The district will continue to provide over 1 million miles of transportation for its students.

## **2. NEW PROGRAMS & SERVICES:**

- **Automated Calling System:** While free during the 2008-09 school year, the automated calling system was included in the 2009-10 school budget.
- **Middle School Organization:** Middle school students will now have the opportunity to take World Language and advanced courses at each middle school in Warren County. Two (2) additional teachers, (Spanish and Music) were required to initiate this opportunity.
- **Mock Trial:** Coaches for Mock Trial competitions were included in the 2009-10 school budget.
- **St. Bonaventure Dual Enrollment:** Students in grades 11 and 12 will have the opportunity to enroll in undergraduate coursework from St. Bonaventure University to be conducted at the Pine Grove Campus.

## **3. STIMULUS FUNDING PROGRAMS & SERVICES (New Initiatives)**

### **IDEA Stimulus Funding [\$1,165,039]**

#### **READ 180 [\$500,000]**

This program is geared toward middle and secondary level students who struggle with reading. It has been proven to be beneficial to this group of students. We plan to begin using this program at the secondary level during the 2009-2010 school year and add the middle level reading program during the 2010-2011 school year.

#### **Physical Therapy (PT) [\$7,000]**

Adaptive Tricycles and other devices and materials to meet the needs of the students enrolled in the Life Skills Support programs. IDEA Stimulus funding will be used to support this request.

### **Tests and protocols for our Speech and Language Therapists, School Psychologists and Special Education Teachers [\$15,000]**

Tests: new updated tests for use by our School Psychologists, speech and language therapists, special education teachers. A series of new tests must be ordered to meet the significant requirements for current test materials. A complete listing of all of the tests is available to for the BOD. IDEA Stimulus funding will be used to support this request.

### **Professional Development [\$10,000]**

The need for professional development for special education teachers, special education supervisors, speech and language therapists, school psychologists, school social worker, administrators and para-educational aide is a critical need to address within the special education department. Dine & Discuss professional presentations as an outreach toward parents regarding special education

### **Mathematics [\$3,000]**

The special education department will provide a requested training on the much-acclaimed Singapore Mathematics system. Presentation by a trainer, hands on activities, book provided for each teacher. Follow up activities will be provided later in the school year. Also, the special education teachers will receive training in progress monitoring in mathematics related to the IEP goal. This training will be ongoing throughout the school year. Each teacher will receive two books to use after the training.

### **Barber National Institute (BNI), IU5 and other staff development programs to address the needs of our students with unique needs within the autism spectrum [\$16,000]**

Our department requests that we continue to utilize the Barber National Institute (BNI) through consultation and services to support our autistic support programs. The Special Education Department successfully worked closely with the Barber National Institute this school year. Who continue to build the autism program as we strive to meet the unique needs of the A S students. From the Barber Educational Institute, (Behavioral Specialist - autism)autism consultation services, observations of their classes, autism/curriculum/sensory integration specialist, Discrete Trial training, possible BNI Institute summer training for teachers) IU5 and other organizations or programs may also provide support for professional staff.

### **Success Maker Enterprise (SME) software upgrade for grades K-8 [\$67,039]**

The Success Maker Enterprise (SME) curriculum, aligned with national, state, and local standards and objectives, has a proven track record for within the WCSD. This is for the upgrade of the technology with new programs that are very engaging for all K-8 the grade students in both mathematics and reading. Also the Rosetta Stone Language Learning software for gifted students @ LEC \$ 3,000.

### **Drop Out Prevention [\$200,000]**

Check and Connect researched based program and training conducted at the WCSD twice a year, coordinator (contract w/ outside agency) mentors , extensive trainings for teachers, administrators, guidance counselors, school psychologists, mentors by Check and Connect , technological support for data collection. Additional financial support to provide monthly meetings with special education teams, family connection, credit and support within the school organization Outreach and support from organizations and agencies to provide support to this significant need for our "at risk" special education students.

### **Special Education Technology [\$125,000]**

Technology upgrades for general classrooms that include special education students.

### **Special Ed. Classrooms/Technology [\$200,000]**

Technology: Upgrade or replace staff /special education student computers, monitors, Smart Boards, 2 HD video cameras, video editing server, projectors w/ warranties, Microsoft licensing, color printers to address the significant needs of our special education students

### **Assistive Tech [\$10,000]**

The assistive technology department will provide intensive technology services for students with unique needs and meet the criteria within the special education department. One area to be addressed will be the REDCAT (RC) AMPLIFICATION SYSTEM for students with needs in diagnosed hearing impaired needs, significant auditory processing needs. These support students who have auditory processing problems.

### **Positive Behavior Support trainings and Interventions Training: Positive Behavior Support trainings and Interventions** **[\$4,000]**

The Special Education Department will request to use funds to provide support and training in the area of positive behavior support training via PaTTAN, IU5 and other organizations. The special education department will provide extensive training by our certificated instructors in providing positive behavioral interventions and supports for children with challenging needs. CPI's Nonviolent Crisis Intervention® training program is a part of the comprehensive training approach to improve the quality and safety of the learning environments in every district for both regular education students and students with disabilities. CPI strives to keep Certified Instructors of the Nonviolent Crisis Intervention® training program informed of the evidence and research that exists regarding the effectiveness of the program. Each participant will pass a test and become certified by a trained instructor. Costs include payment for instructors, participants, etc. Also, presentations and trainings provided for our administrators and teachers on writing behavior intervention plans and functional behavioral assessments.

### **Training: Autism Diagnostic Observation Schedule ( ADOS)** **[\$8,000]**

According to the Western Psychological Services the "ADOS is the 'gold standard' for assessing and diagnosing autism and pervasive developmental disorders across ages, developmental levels and language skills. Several school psychologists and autistic support will participate in this extensive training.

## **Title I Stimulus Funding** **[\$761,402]**

### **Upgrade SME math and reading software at elementary schools** **[\$100,000]**

This software is a great supplemental tool to both remediate and accelerate students. It contains great reports that help both teachers and parents support the instruction

### **Supplemental English materials for grades 3 – 4 – 5** **[\$15,000]**

Teachers and principals have expressed a need for these to support instruction for grammar and the writing process

### **Smartboards - Elementary schools (approx. 6)** **[\$21,202]**

We will still have many teachers excited about using this technology with students.

### **Classroom Redcap amp systems (approx. 15)** **[\$12,000]**

These support students who have auditory processing problems. They help students stay focused on the classroom instruction.

### **Hire two additional Title I teachers so we can expand Title I through grade 5** **[\$200,000]**

The need to expand both reading and math becomes more obvious each year. It would be impossible to do with existing staff unless we reduce current services.

### **Upgrade Follett library system at elementary schools** **[\$50,000]**

The library software management system in our schools is very out of date and no long supported by the software company. Our librarians have expressed this compelling need for the past five years.

### **Continue daytime tutoring in Title I buildings** **[\$300,000]**

The additional stimulus funding permits us to provide tutoring through mid May.

### **Computer replacements in elementary schools** **[\$63,200]**

This is an opportunity to replace / upgrade some outdated labs and computers on a limited scale.

## **State Fiscal Stabilization Funding** **[\$879,200]**

This funding will be used for major capital projects which will be determined by the Board of School Directors.



## **Basic Education Funding [\$516,068]**

### **Technology Equipment [\$225,000]**

To be provided identified teachers who demonstrate a desire and an aptitude to incorporate technology in their instruction strategies.

### **Technology Professional Development [\$25,000]**

Provides professional development training for teachers to learn how to incorporate technology into their instructional pedagogical repertoire.

### **St. Bonaventure University Dual Enrollment Program [\$160,000]**

Provides undergraduate level coursework to Warren County 11<sup>th</sup> and 12<sup>th</sup> grade students at an offsite campus setting at the Warren General Hospital satellite building in Pine Grove.

### **Equipment Replacement to be Determined [\$106,068]**

## **Unrestricted Basic Education Funding [ \$1,105,208]**

### **Applied to General Fund Budget**

## **Budget Reallocations**

The Finance Committee charged administration with attempting to reduce or redirect the preliminary expenditure budget by approximately \$ 600,000 or approximately 1.5 Mills.

Administration accomplished this task by trimming \$ 600,421 from Preliminary 2009-2010 Expenditure Budget. \$ 600,000 of this amount has been reallocated to Budgetary Reserve (5900 Function) as follows:

Athletic Contingency	\$ 150,000
Unresolved Staffing Contingency	\$ 250,000
Board Goals Contingency	\$ 200,000

The budgetary reserve (5900 Function) for employer retirement contributions to PSERS in the amount of \$350,000 has been removed from contingency and added to the existing designated fund balance of \$ 500,000, thereby increasing the designated retirement contribution reserve to \$ 850,000.

## **Supplementary Information**

Administration has provided additional supplementary information to assist in making the budget documents more user-friendly.

These documents include:

- Revenue Summary
- Expenditures by Function Code
- Expenditures by Object Code - Account Type
- Staff Budget – Breaking out staffing by Job Classification
- A General Fund History – Reflecting:
  - Annual contributions to Fund Balance
- Cost per student
- Debt Summary – revealing:
  - Annual cost of General Obligation Bonds
  - Outstanding Debt including Principal and Interest
  - The impact of State Reimbursements on Debt
  - Local Share

## Impact to Taxpayers

**Per-Capita Taxes** - The 2009-2010 Revenue Budget includes the elimination of Per-Capita Taxes under Statute Sections 511 and 679, resulting in savings to taxpayers of approximately **\$ 200,000**.

**Gaming Exclusion** - Warren County School District's allocation of Gaming Revenue for the 2009-2010 fiscal year is \$ 2,734,194. This allocation is a direct pass-through to property owners in Warren County who qualify as Homestead and/ or Farmstead properties. Although the school district received no benefit from these funds, qualifying property owners will receive a real estate assessed value exclusion of approximately **\$ 5,319** which equates to a maximum real estate tax reduction of **\$ 250** per qualifying Homestead or Farmstead property.

**Real Estate Tax Millage Rate** - The School District real estate tax rate will remain the same as in the previous year at 47 Mills (.047).

# WARREN COUNTY SCHOOL DISTRICT

	2009-2010 BASE BEF		PROPOSED BEF STIMULUS	2008-2009 BASE BEF
<u>BEF STIMULUS CLARIFICATION BY PDE</u>	\$ 25,430,814	6.81% 0.06809	\$ 1,621,276	\$ 23,809,538

## UP TO 4.1%

NO RESTRICTIONS ON USE OF FUNDS  
HOWEVER, MUST IDENTIFY HOW THE FUNDS ARE TO BE USED  
MUST ACCOUNT FOR FUNDS SEPARATELY FROM REST OF BEF

=====>> 4.1% \$ 976,191 \$ 23,809,538

## ABOVE 4.1%

80% MUST BE USED TO EXPAND PROGRAMS (SUPPLEMENT)  
MUST ACCOUNT FOR FUNDS SEPARATELY FROM REST OF BEF  
SUSTAINABLE LONG TERM IDEAS

=====>> 2.71% \$ 645,085 \$ 23,809,538

20% \$ 129,017  
80% \$ 516,068

- \* APPLICATIONS MUST BE FILED FOR THE USE OF THE STIMULUS FUNDS TO PDE
- \* TARGET DATE FOR APPLICATION FORMS TO BE AVAILABLE IS APRIL 15, 2009
- \* SFSF EXAMPLE OF POSSIBLE USES:
- \* RECRUITMENT BONUSES, LIBRARY, PRE K, TUTORING, CLASS SIZE REDUCTION

\$ 1,621,276

\$ 1,105,208  
\$ 1,105,208

[WWW.RECOVERY.GOV](http://WWW.RECOVERY.GOV)

WCSD June 29, 2009

2009-2010 FINAL BUDGET		UNRESTRICTED BEF STIMULUS	2009-2010 BUDGET	STIMULUS RESTRICTED USE	TOTAL BUDGET INCLUDING RESTRICTED STIMULUS
REVENUE BUDGET	\$ 66,506,229	\$ 1,105,208	\$ 67,611,437	3,321,709	70,933,146
EXPENDITURE BUDGET	\$ 69,042,990		\$ 69,042,990	3,321,709	72,364,699
USE OF FUND BALANCE	\$ (2,536,761)		\$ (1,431,553)	\$ -	\$ (1,431,553)
Estimated Ending Fund Balance FYE 6/30/2009	\$ 7,750,000		\$ 7,750,000		\$ 7,750,000
Estimated Ending Fund Balance FYE 6/30/2010	\$ 5,213,239		\$ 6,318,447		\$ 6,318,447
Designated Fund Balance (A)	1,350,000		1,350,000		1,350,000
Estimated Ending Undesignated Fund Balance	\$3,863,239		\$4,968,447		\$4,968,447

(A) Designated Fund Balance consists of: the following:

PSERS Retirement Reserve	\$	500,000	2008-2009
PSERS Retirement Reserve	\$	350,000	2009-2010
Board Contingency Reserve	\$	500,000	2008-2009

WARREN COUNTY SCHOOL DISTRICT

WARREN COUNTY SCHOOL DISTRICT												
REVENUE SUMMARY												
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	ACTUAL FYE 2006-2007	APPROVED BUDGET 2007-2008	ACTUAL FYE 2007-2008	APPROVED REVENUE BUDGET 2008-2009	PROPOSED REVENUE BUDGET 2009-2010
LOCAL												
6010 Assessed Value (CHANGE IN ASSESSED VALUE)	\$432,220,144 0.27%	\$432,220,576 0.00%	\$437,250,000 1.16%	\$436,952,185 -0.07%	\$435,909,332 -0.24%	\$441,946,287 1.38%	443,703,781 0.40%	443,703,781 0.40%	455,968,743 2.76%	453,667,872 0.50%	458,198,491 0.50%	453,297,194
6020 Local Mills	40.5 5.19%	40.5 0.00%	40.5 0.00%	42.5 4.94%	43.5 2.35%	46.0 5.75%	46.0 0.00%	46.0 0.00%	46.0 0.00%	46.0 0.00%	47.0 2.17%	47.0
GROSS RE TAX LEVY...	\$17,504,916	\$17,504,933	\$17,708,625	\$18,570,468	\$18,962,056	\$20,329,529	\$20,410,374	\$20,410,374	\$20,974,562	\$20,868,722.11	\$21,535,329	\$21,304,968
Gaming Exclusion Homestead/Farmstead											\$2,734,194	\$2,734,703
NET RE TAX LEVY											\$18,801,135	\$18,570,265
% Collected	90.74%	93.00%	93.00%	91.40%	89.60%	88.44%	92.33%	92.33%	92.00%		91%	89.00%
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	\$18,516,617	\$19,296,597	\$18,731,918	\$17,078,309	\$16,527,536
	90.74%	93.00%	91.05%	91.40%	89.60%	88.44%	92.33%	90.72%	92.00%	89.76%	91%	89.00%
TOTAL CURRENT & GAMING	\$15,883,086	\$16,280,005	\$16,124,381	\$16,973,029	\$16,989,613	\$17,978,846	\$18,844,898	\$18,516,617	\$19,296,597	\$18,731,918	\$19,812,503	\$19,262,239
VALUE PER COLLECTED MILL.....	\$392.175	\$401.975	\$398.132	\$399.365	\$390.566	\$390.844	\$409.672	\$402.535	\$419.491	\$407.216	\$421.543	\$409.835
6113 Public Utility Realty	\$70,903	\$40,862	\$33,983	\$38,805	\$28,467	\$35,734	\$35,000	\$35,718	\$35,000	\$34,466	\$50,000	\$37,500
6114 Pay in Lieu of Taxes & Forestry	\$500,569	\$722,923	\$489,881	\$852,401	\$862,308	\$871,934	\$842,000	\$910,197	\$891,973	\$916,412	\$456,973	\$693,900
6120 Per Capita Tax/679	\$114,012	\$113,270	\$111,176	\$108,873	\$106,853	\$106,531	\$105,000	\$105,335	\$125,451	\$104,077	\$125,451	-
6141 Per Capita Tax/511	\$114,012	\$113,270	\$111,176	\$108,873	\$106,861	\$106,426	\$105,000	\$105,139	\$125,451	\$104,187	\$125,451	-
6143 Occup Privilege/511	\$111,017	\$108,494	\$99,413	\$105,504	\$96,818	\$93,331	\$95,000	\$104,818	\$94,730	\$66,633	\$94,730	\$70,000
Total Act 511 Flat Tax	\$225,029	\$221,764	\$210,589	\$214,377	\$203,678	\$199,757	\$200,000	\$209,957	\$220,181	\$170,819	\$220,181	\$70,000
6151 Earned Income/511	\$2,574,385 4.08%	\$2,458,479 -4.50%	\$2,500,438 1.71%	\$2,392,338 -4.32%	\$2,650,564 10.79%	\$2,834,355 6.93%	\$2,630,000 -7.21%	\$2,841,456	\$2,876,870 9.39%	\$2,973,424	\$2,920,023 1.50%	\$3,000,000
6153 Real Est Transfer/511	\$215,349	\$212,531	\$287,642	\$289,647	\$301,308	\$340,662	\$250,000	\$282,174	\$325,000	\$283,972	\$357,500	\$290,000
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	\$3,123,630	\$3,201,870	\$3,257,396	\$3,277,523	\$3,290,000
6400 Delinquent Taxes	\$1,262,151	\$1,616,574	\$1,761,016	\$1,473,796	\$1,600,536	\$1,835,347	\$1,700,000	\$1,912,386	\$1,800,000	\$1,705,335	\$1,827,000	\$1,875,000
TOTAL TAXES	\$20,845,484	\$21,666,408	\$21,519,106	\$22,343,266	\$22,743,329	\$24,203,166	\$24,606,898	\$24,813,839	\$25,571,072	\$24,920,423	\$25,769,631	\$25,228,639
% Increase	3.17%	3.94%	-0.68%	3.83%	1.79%	6.42%	1.67%		3.92%		0.78%	0.78%
6500 Earnings/Temp Dep	\$497,649	\$182,346	\$115,962	\$54,750	\$155,765	\$295,218	\$200,000	\$568,159	\$250,000	\$524,778	\$350,000	\$350,000
6900 Tuition & Other	\$62,081	\$44,546	\$48,547	\$44,504	\$81,958	\$29,683	\$50,000	\$38,717	\$50,000	\$58,981	\$52,000	\$55,000
6920 Contributions/Student Fees/ misc	\$131,214		\$80,043	\$16,012	-	\$46,996	\$25,000	\$20,296	\$25,000	\$25,977	\$25,000	\$25,000
6900 Misc. Revenue/	\$24,826	\$78,545	\$95,697	\$17,833	-	-	-	-	-	-	\$25,000	\$25,000
Total Other	\$715,770	\$305,437	\$340,249	\$133,099	\$237,722	\$371,897	\$275,000	\$627,172	\$325,000	\$609,736	\$452,000	\$455,000
TOTAL LOCAL REVENUE	\$21,561,254	\$21,971,845	\$21,859,355	\$22,476,365	\$22,981,051	\$24,575,063	\$24,881,898	\$25,441,011	\$25,896,072	\$25,530,159	\$26,221,631	\$25,683,639
Percent Change	3.83%	1.90%	-0.51%	2.82%	2.25%	6.94%	1.25%		4.08%		5.38%	

PER ASSESSORS OFFICE

PDE

WARREN COUNTY SCHOOL DISTRICT

WARREN COUNTY SCHOOL DISTRICT				REVENUE SUMMARY																							
REVENUE TREND ANALYSIS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	ACTUAL	APPROVED	ACTUAL	APPROVED	PROPOSED														
		FYE	FYE	FYE	FYE	FYE	FYE	BUDGET	FYE	BUDGET	FYE	REVENUE BUDGET	REVENUE BUDGET														
		2000-2001	2001-2002	2002-2003	2003-04	2004-2005	2005-2006	2006-2007	2006-2007	2007-2008	2007-2008	2008-2009	2009-2010														
STATE:														PROPOSED BEF													
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	\$	22,594,131	\$	23,119,071	\$	23,116,056	\$	23,666,594	\$	24,914,746	--> + ARRA UP TO 4.1% \$ 1,105,208		
Percent Increase		2.36%		2.84%		2.65%		3.27%		3.07%		2.43%		4.35%		2.73%		5.16%		5.27%							
7140 Subsidies for Charter Schools	\$	-	\$	4,083	\$	24,798	\$	24,798	\$	96,469	\$	151,352	\$	730,734	\$	774,314	\$	943,966	\$	911,081	\$	1,050,000	\$	-	\$	893,583	
7150 School Performance	\$	66,516	\$	53,171	\$	251,238	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
7160 Tuition-Orph/Private	\$	7,362	\$	17,914	\$	23,807	\$	18,416	\$	14,009	\$	13,880	\$	-	\$	18,058	\$	-	\$	35,986	\$	-	\$	-	\$	-	
7210 Homebound Instruction	\$	1,450	\$	1,081	\$	1,827	\$	1,874	\$	1,533	\$	1,757	\$	1,500	\$	1,999	\$	1,500	\$	1,772	\$	1,500	\$	1,500	\$	1,500	
7220 Vocational Education	\$	226,973	\$	236,604	\$	267,904	\$	176,186	\$	230,635	\$	242,832	\$	297,237	\$	233,334	\$	297,237	\$	250,585	\$	300,209	\$	246,860	\$	246,860	PROPOSED VOC
7230 Alternative Education	\$	-	\$	-	\$	-	\$	3,560	\$	27,329	\$	-	\$	25,000	\$	19,373	\$	25,000	\$	-	\$	25,000	\$	25,000	\$	25,000	
7260 Job Trng Partnership	\$	7,360	\$	3,460	\$	3,900	\$	-	\$	4,050	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
7271 Special Education	\$	3,026,275	\$	3,229,534	\$	3,270,696	\$	3,475,871	\$	3,619,461	\$	3,800,202	\$	3,675,783	\$	3,825,249	\$	3,787,705	\$	3,979,700	\$	3,902,647	\$	3,851,029	\$	3,851,029	PROPOSED SEF
7290 Education Assistance	\$	-	\$	-	\$	-	\$	-	\$	398,326	\$	432,338	\$	431,139	\$	323,392	\$	431,189	\$	538,986	\$	431,189	\$	425,584	\$	425,584	PROPOSED BEF
7310 Pupil Transportation	\$	2,597,305	\$	2,660,973	\$	2,858,448	\$	2,853,873	\$	3,063,288	\$	3,148,628	\$	3,450,000	\$	3,078,968	\$	3,750,000	\$	3,012,002	\$	3,449,250	\$	3,200,000	\$	3,200,000	
7320 Rentals & Sinking Fnd	\$	65,267	\$	59,054	\$	48,362	\$	1,017,512	\$	1,091,733	\$	879,003	\$	746,250	\$	752,722	\$	750,899	\$	751,753	\$	752,116	\$	752,116	\$	752,116	
7330 Medical & Dental Svcs	\$	135,126	\$	129,346	\$	126,586	\$	13,559	\$	122,270	\$	115,431	\$	118,000	\$	108,566	\$	118,000	\$	107,021	\$	125,000	\$	108,000	\$	108,000	
7340Supplemntal Reimb/Basic Sub	\$	-	\$	-	\$	-	\$	23,165	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
7350 Sewage Treatment	\$	5,675	\$	5,675	\$	5,675	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
7400 Voc Training	\$	10,436	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
7500 DARE/ALT ED	\$	103,229	\$	37,827	\$	36,292	\$	154,316	\$	38,358	\$	15,301	\$	24,975	\$	13,807	\$	24,975	\$	11,204	\$	24,975	\$	12,000	\$	12,000	
7505 Extra Grants	\$	-	\$	-	\$	-	\$	-	\$	-	\$	413,329	\$	-	\$	283,103	\$	260,000	\$	347,859	\$	260,000	\$	300,000	\$	300,000	
7501 Block Grant	\$	-	\$	-	\$	-	\$	-	\$	873,023	\$	873,023	\$	1,067,600	\$	1,067,659	\$	1,162,223	\$	1,371,004	\$	1,371,004	\$	1,353,181	\$	1,353,181	PROPOSED BEF
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	\$	1,152,327	\$	1,147,500	\$	1,288,559	\$	1,209,722	\$	1,333,658	\$	1,333,658	
7820 Retirement/State Share	\$	276,246	\$	163,150	\$	184,978	\$	654,165	\$	672,359	\$	762,035	\$	979,000	\$	892,384	\$	1,069,500	\$	1,245,225	\$	1,127,492	\$	1,288,807	\$	1,288,807	
7900 Tech Grants/LINK TO LEARN	\$	135,852	\$	179,698	\$	14,690	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
TOTAL STATE REVENUE		\$	26,475,656	\$	27,166,854	\$	28,091,100	\$	29,964,497	\$	32,618,681	\$	33,552,227	\$	35,210,119	\$	35,139,387	\$	36,888,765	\$	36,968,793	\$	37,696,698	\$	38,706,065		
Percent Change			1.97%		2.61%		3.40%		6.67%		8.86%		2.86%		4.94%				4.77%				7.06%		2.68%		

PROPOSED BEF  
+ ARRA UP TO 4.1%  
\$ 1,105,208

PROPOSED VOC

PROPOSED SEF

PROPOSED BEF

PROPOSED BEF

WARREN COUNTY SCHOOL DISTRICT												REVENUE SUMMARY													
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	ACTUAL FYE 2006-2007	APPROVED BUDGET 2007-2008	ACTUAL FYE 2007-2008	APPROVED REVENUE BUDGET 2008-2009	PROPOSED REVENUE BUDGET 2009-2010		
FEDERAL:																									
Stimulus BEF restricted																							\$ 516,068	ONE TIME EXPENDITURES BY SEPTEMBER 30, 2011	
8708 State Fiscal Stabilization Fund																							\$ 879,200		
8703 Title I																							\$ 761,402		
8701 IDEA Special Education Funding																							\$ 1,165,039		
8705 Title II, Part D																								\$ -	\$ 3,321,709
8100 Unrestricted Grants(Impact Aid)	\$	61,259	\$	49,088	\$	81,195	\$	50,000	\$	13,897	\$	-	\$	80,000	\$	95,526	\$	80,000	\$	141,897	\$	90,000	\$	125,000	ALLOCATIONS NOT AVAILABLE
8512 Restricted, IDEA, Part B	\$	412,621	\$	590,984	\$	829,932	\$	1,197,283	\$	1,259,801	\$	1,222,933	\$	1,100,000	\$	1,097,870	\$	1,075,000	\$	1,056,776	\$	1,056,913	\$	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	\$	1,038,740	\$	1,140,239	\$	1,129,066	\$	1,456,537	\$	1,456,537	
8515 T IID / Ed Tech	\$	-	\$	-	\$	6,307	\$	26,284	\$	155,029	\$	555,960	\$	100,000	\$	12,883	\$	26,284	\$	11,961	\$	26,284	\$	26,284	
8515 T IIA Improv Tchr Qual	\$	-	\$	-	\$	326,336	\$	333,806	\$	319,154	\$	-	\$	300,000	\$	313,331	\$	362,641	\$	302,539	\$	362,641	\$	310,000	
8517 Drug Free Schools	\$	30,874	\$	29,176	\$	34,875	\$	29,190	\$	37,911	\$	34,919	\$	34,919	\$	25,739	\$	34,919	\$	25,652	\$	34,919	\$	25,000	
8518 T V Innovative Ed/ Drug Free	\$	650	\$	28,838	\$	17,933	\$	43,166	\$	53,958	\$	23,378	\$	25,504	\$	10,704	\$	24,762	\$	12,000	\$	24,762	\$	12,000	
8519 Other ESEA & IDEA Programs	\$	-	\$	206,213	\$	20,037	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8520 Vocational/EDGAR Grant	\$	-	\$	-	\$	100,000	\$	-	\$	-	\$	86,403	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8521 Vocational Carl Perkins	\$	123,580	\$	85,668	\$	70,513	\$	113,129	\$	94,697	\$	52,666	\$	-	\$	136,655	\$	-	\$	80,389	\$	-	\$	-	
8560 Art Smart	\$	280,411	\$	512,672	\$	309,258	\$	297,389	\$	428,072	\$	227,852	\$	-	\$	219,420	\$	-	\$	3,094	\$	-	\$	-	
8570 EESA, Title II	\$	29,744	\$	51,759	\$	57,137	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8620 Adult Basic Education	\$	26,478	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8680 Goals 2000, Title III	\$	7,271	\$	32,845	\$	47,637	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8690 Other Federal Revenue	\$	-	\$	-	\$	-	\$	-	\$	31,390	\$	3,610	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8690 Misc Fed Revenue	\$	-	\$	-	\$	-	\$	-	\$	556	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8810 Med Asst. Reimb(ACCESS)	\$	-	\$	-	\$	150,000	\$	257,740	\$	200,000	\$	200,000	\$	210,000	\$	211,765	\$	210,000	\$	200,837	\$	265,000	\$	210,000	
TOTAL FEDERAL REVENUE	\$	1,762,320	\$	2,446,240	\$	3,038,236	\$	3,427,961	\$	3,671,293															

## WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 FINAL BUDGET
1100 Regular Instruction	Salaries/Wages	100	Hetrick / Green	15,688,379.00	16,094,728.66	16,557,735.79	15,991,540.61	17,374,540.79	15,959,823.42	14,015,444.15	16,691,487.14
	Benefits & Burden	200	Hetrick / Green	6,845,516.00	6,942,503.96	7,024,734.16	6,693,012.00	7,770,353.76	7,391,107.17	6,521,266.66	7,140,818.00
	Professional Svc.	300	Hetrick / Green	78,969.00	102,845.00	102,845.00	143,943.09	94,027.00	498,345.00	759,301.21	936,845.00
	Property Maint. Svc.	400	Hetrick / Green	124,521.00	35,950.00	35,611.00	97,389.12	36,400.00	123,800.00	114,547.96	39,915.00
	Transportation/Training/Comm.	500	Hetrick / Green	3,101,500.00	3,788,500.00	3,788,500.00	3,310,025.99	3,663,500.00	3,661,500.00	2,817,500.84	3,334,500.00
	Supplies	600	Hetrick / Green	1,260,363.00	1,144,561.00	1,243,950.79	1,315,688.52	1,502,620.12	1,336,199.84	930,998.78	1,395,116.12
	Equipment	700	Hetrick / Green	231,399.00	283,204.00	325,404.00	104,848.26	196,650.00	331,409.00	179,413.06	193,546.00
	Dues/Judgements/Misc.	800	Hetrick / Green	7,750.00	3,500.00	7,500.00	6,318.11	3,500.00	3,500.00	2,662.20	3,500.00
				27,338,397.00	28,395,792.62	29,086,280.74	27,662,765.70	30,641,591.67	29,305,684.43	25,341,134.86	29,735,727.26
1190 Federal Programs	Salaries/Wages	100	Green			730,205.00	581,012.57		738,389.11	744,495.34	738,389.11
	Benefits	200	Green			372,728.00	254,419.57		332,937.87	290,165.19	332,937.87
	Professional Svc.	300	Green			18,682.00	3,369.51		0.00	4,048.25	0.00
	Property Maint. Svc.	400	Green			0.00	0.00		0.00	0.00	0.00
	Transportation/Training/Comm.	500	Green			2,000.00	0.00		2,000.00	0.00	2,000.00
	Supplies	600	Green			138,683.00	59,125.29		275,228.02	215,681.70	275,228.02
	Equipment	700	Green			0.00	0.00		0.00	0.00	0.00
	Dues/Judgements/Misc.	800	Green			0.00	0.00		0.00	0.00	0.00
				0.00	0.00	1,262,298.00	897,926.94	0.00	1,348,555.00	1,254,390.48	1,348,555.00
1200 Special Education	Salaries/Wages	100	Martin	4,235,949.00	3,921,834.52	3,921,834.85	3,850,454.56	4,079,948.90	4,181,385.86	3,768,475.71	4,462,777.05
	Benefits	200	Martin	1,465,230.00	1,452,255.32	1,452,255.30	1,641,954.01	1,525,817.82	1,525,817.82	1,641,161.98	1,587,789.90
	Professional Svc.	300	Martin	184,000.00	184,000.00	184,000.00	162,794.82	184,000.00	213,000.00	251,386.85	179,000.00
	Transportation/Training/Comm.	500	Martin	861,000.00	861,000.00	861,000.00	819,630.42	861,000.00	863,500.00	815,128.92	850,000.00
	Supplies	600	Martin	56,000.00	56,000.00	56,000.00	40,234.62	56,000.00	53,500.00	42,273.49	56,000.00
	Equipment	700	Martin	20,000.00	20,000.00	20,000.00	18,968.29	15,000.00	15,000.00	12,805.81	15,000.00
				6,822,179.00	6,495,089.84	6,495,090.15	6,534,036.72	6,721,766.71	6,852,203.68	6,531,232.76	7,150,566.95
1211 Life Skills	Salaries/Wages	100	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits	200	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1221 / Deaf	Professional Svc.	300	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224 / Visual	Professional Svc.	300	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1225 Speech	Salaries/Wages	100	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits	200	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Svc.	300	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1231 Emotional	Salaries/Wages	100	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits	200	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Svc.	300	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1241 Learning Support	Salaries/Wages	100	Martin	0.00	0.00	0.00	115,436.02	27,248.73	53,530.86	92,766.41	0.00
	Benefits	200	Martin	0.00	0.00	0.00	39,649.19	9,899.46	9,899.46	38,527.72	0.00
	Supplies	600	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	155,085.21	37,148.19	63,430.32	131,294.13	0.00
1243 Gifted	Salaries/Wages	100	Martin	305,150.00	304,961.00	304,961.00	236,170.06	330,507.81	330,507.81	182,321.81	343,096.31
	Benefits	200	Martin	104,280.00	109,267.53	109,267.53	83,062.06	98,201.74	98,201.73	66,654.95	96,962.66
	Professional Svc.	300	Martin	500.00	500.00	0.00	0.00	1,000.00	1,000.00	1,393.97	1,000.00
	Property Maint. Svc.	400	Martin	15,000.00	15,000.00	15,000.00	13,810.92	15,000.00	15,000.00	1,128.98	15,000.00
	Transportation/Training/Comm.	500	Martin	7,000.00	7,000.00	7,930.00	4,968.45	10,500.00	10,500.00	8,268.80	10,500.00

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## WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 FINAL BUDGET
	Supplies	600	Martin	15,500.00	15,500.00	15,070.00	12,117.04	16,500.00	16,500.00	14,363.41	16,500.00
	Equipment	700	Martin	2,500.00	2,500.00	2,500.00	2,399.60	2,500.00	2,500.00	2,084.88	2,500.00
				449,930.00	454,728.53	454,728.53	352,528.13	474,209.54	474,209.54	276,216.80	485,558.97
1260 Physical	Professional Svc.	300	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1270 Multi	Professional Svc.	300	Martin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1290 IDEA, ACCESS, SPEC ED	Salaries/Wages	100	Martin	670,000.00	903,293.22	1,042,693.89	918,062.91	882,094.32	882,094.32	842,545.05	581,956.81
	Benefits	200	Martin	286,300.00	323,893.39	63,762.67	373,874.22	317,960.41	317,960.41	364,210.60	207,720.20
	Professional Svc.	300	Martin	50,000.00	280,000.00	262,708.00	90,817.20	262,708.00	262,708.00	111,713.73	262,708.00
	Transportation/Training/Comm.	500	Martin	143,700.00	130,138.00	143,471.00	140,380.19	220,111.17	220,111.17	48,268.56	220,111.17
	Supplies	600	Martin	50,000.00	10,600.00	10,000.00	54,438.96	15,000.00	15,000.00	18,676.55	15,000.00
	Equipment	700	Martin	10,000.00	19,200.00	38,834.00	66,974.38	38,834.00	38,834.00	15,023.17	38,834.00
				1,210,000.00	1,667,124.60	1,561,469.56	1,644,547.86	1,736,707.90	1,736,707.90	1,400,437.66	1,326,330.18
1320 Vocational	Salaries/Wages	100	Hetrick	60,200.00	61,405.00	61,405.00	61,404.98	63,554.00	63,554.00	61,404.98	66,096.00
	Benefits	200	Hetrick	19,480.00	22,738.27	22,738.28	38,200.62	23,851.82	23,851.82	19,547.79	23,594.52
	Professional Svc.	300	Hetrick			0.00	0.00		0.00	19,274.11	0.00
Marketing	Supplies	600	Hetrick	4,000.00	3,000.00	3,000.00	747.49	1,500.00	1,500.00	75.49	1,000.00
	Equipment	700	Hetrick	5,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	2,786.09	3,000.00
				88,680.00	90,143.27	90,143.28	100,353.09	91,905.82	91,905.82	103,088.46	93,690.52
1360 Vocational	Salaries/Wages	100	Hetrick	231,307.00	274,569.00	274,569.00	220,795.10	284,179.90	284,179.90	223,421.68	293,901.90
	Benefits	200	Hetrick	83,380.00	84,624.01	84,624.03	67,961.13	104,048.36	104,048.35	79,038.20	102,184.22
	Professional Svc.	300	Hetrick			0.00	0.00		0.00	768.74	0.00
Business Education	Property Maint. Svc.	400	Hetrick	400.00	400.00	400.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Hetrick	5,330.00	3,330.00	4,330.00	3,877.42	3,060.00	3,060.00	2,782.14	3,000.00
	Equipment	700	Hetrick	1,000.00	2,000.00	1,000.00	19.95	0.00	0.00	0.00	0.00
				321,417.00	364,923.01	364,923.03	292,653.60	391,288.26	391,288.25	306,010.76	399,086.12
1370 Electronics	Supplies	600	Hetrick	6,000.00	5,000.00	5,000.00	5,419.97	5,500.00	5,500.00	6,702.07	7,500.00
	Equipment	700	Hetrick	5,000.00	5,000.00	5,000.00	4,788.75	5,500.00	5,500.00	5,704.07	2,500.00
				11,000.00	10,000.00	10,000.00	10,208.72	11,000.00	11,000.00	12,406.14	10,000.00
1380 Vocational	Salaries/Wages	100	Hetrick	418,400.00	442,745.00	442,745.00	443,329.84	458,243.00	458,243.00	457,264.38	476,572.00
	Benefits	200	Hetrick	174,500.00	178,163.18	178,163.19	154,759.35	186,889.64	186,889.65	170,105.71	184,873.71
	Professional Svc.	300	Hetrick			0.00	0.00		0.00	1,626.19	0.00
Trade & Industry	Property Maint. Svc.	400	Hetrick	15,000.00	15,000.00	15,000.00	9,933.31	15,000.00	13,000.00	12,920.64	15,000.00
	Supplies	600	Hetrick	66,000.00	60,500.00	68,888.00	55,559.40	65,000.00	66,000.00	78,838.25	72,900.00
	Equipment	700	Hetrick	44,000.00	61,500.00	53,112.00	36,976.22	58,199.00	59,199.00	51,565.62	51,029.00
				717,900.00	757,908.18	757,908.19	700,558.12	783,331.64	783,331.65	772,320.79	800,374.71
1390 Vocational Instructional	Salaries/Wages	100	Hetrick	52,500.00	56,730.57	56,730.57	131,845.96	58,716.58	58,716.58	85,800.16	60,771.58
	Benefits	200	Hetrick	30,060.00	21,007.33	21,007.33	42,526.44	22,036.33	22,036.34	36,487.53	21,693.84
	Professional Svc.	300	Hetrick	25,000.00	15,000.00	12,000.00	20,275.52	15,000.00	23,588.03	16,157.70	12,000.00
	Property Maint. Svc.	400	Hetrick	14,600.00	6,600.00	6,600.00	1,196.80	2,000.00	2,000.00	0.00	3,000.00
	Transportation/Training/Comm.	500	Hetrick	2,500.00	2,500.00	2,500.00	12,319.52	2,500.00	2,500.00	15,913.02	2,000.00
	Supplies	600	Hetrick	0.00	13,000.00	13,000.00	13,263.66	13,000.00	13,000.00	12,888.45	13,000.00
	Equipment	700	Hetrick	0.00	0.00	0.00	6,952.64	0.00	0.00	28,226.12	0.00
	Dues/Judgements/Misc.	800	Hetrick	6,500.00	6,500.00	11,500.00	11,886.36	6,500.00	6,500.00	3,686.09	6,500.00
				131,160.00	121,337.90	123,337.90	240,266.90	119,752.91	128,340.95	199,159.07	118,965.42
1410 Drivers Ed	Property Maint. Svc.	400	Hetrick	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1420 Summer School	Salaries/Wages	100	Hetrick	10,000.00	26,000.00	26,000.00	8,637.35	24,000.00	24,000.00	(35,249.34)	9,000.00
	Benefits	200	Hetrick	1,450.00	3,842.80	3,842.80	445.50	3,547.20	3,547.20	(4,254.30)	2,983.00
	Supplies	600	Hetrick	0.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	631.03	1,500.00

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## WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 FINAL BUDGET
				11,450.00	31,342.80	31,342.80	9,082.85	29,047.20	29,047.20	(38,872.61)	13,483.00
1430	Salaries/Wages	100	Green	21,000.00	21,000.00	21,000.00	18,071.13	20,000.00	20,000.00	13,180.81	20,000.00
Homebound	Benefits	200	Green	3,250.00	3,250.00	3,250.00	2,607.47	3,306.00	3,306.00	1,398.82	2,836.00
	Professional Svc.	300	Green			0.00	0.00		1,000.00	10,908.53	0.00
				24,250.00	24,250.00	24,250.00	20,678.60	23,306.00	24,306.00	25,488.16	22,836.00
1441 Incarcerated	Transportation/Training/Comm.	500	Hetrick	0.00	0.00	0.00	23,800.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	23,800.00	0.00	0.00	0.00	0.00
1490	Salaries/Wages	100	Green	838,605.00	1,040,634.16	244,971.87	273,850.83	175,469.87	174,728.31	191,462.31	182,418.87
Other Instruction	Benefits	200	Green	329,175.00	342,880.66	83,771.85	133,478.47	58,470.40	50,478.23	61,961.30	55,156.06
Tutoring/Coaches	Professional Svc.	300	Green	0.00	0.00	17,720.00	2,727.33	0.00	2,200.00	14,074.82	0.00
	Transportation/Training/Comm.	500	Green	7,900.00	300.00	300.00	12,269.57	300.00	300.00	8,577.30	300.00
	Supplies	600	Green	8,908.00	271,606.00	31,200.00	53,061.78	0.00	0.00	44,511.21	4,000.00
	Equipment	700	Green	1,000.00	0.00	0.00	0.00	0.00	0.00	74,732.25	0.00
				1,185,588.00	1,655,420.82	377,963.72	475,387.98	234,240.27	227,706.54	395,319.19	241,874.93
1610 STW	Supplies	600	Hetrick / Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2110	Transportation/Training/Comm.	500	Hetrick / Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Services	Supplies	600	Hetrick / Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment	700	Hetrick / Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120	Salaries/Wages	100	Hetrick / Green	759,438.00	835,159.00	835,159.00	824,642.59	889,809.85	889,809.85	688,898.89	895,952.85
Guidance	Benefits	200	Hetrick / Green	304,940.00	289,921.67	289,921.72	315,604.97	304,376.32	304,376.30	283,761.31	300,455.64
	Transportation/Training/Comm.	500	Hetrick / Green	2,400.00	2,400.00	2,400.00	2,630.47	2,400.00	2,400.00	383.13	2,400.00
	Supplies	600	Hetrick / Green	17,200.00	16,950.00	16,950.00	7,407.10	30,950.00	30,050.00	15,237.12	30,950.00
	Equipment	700	Hetrick / Green	7,500.00	7,100.00	5,700.00	1,011.08	7,100.00	8,000.00	2,189.70	7,100.00
				1,091,478.00	1,151,530.67	1,150,130.72	1,151,296.21	1,234,636.17	1,234,636.15	990,470.15	1,236,858.49
2140 Scoring	Professional Svc.	300	Hetrick	30,000.00	15,000.00	15,000.00	510.00	15,000.00	15,000.00	5,877.32	7,500.00
				30,000.00	15,000.00	15,000.00	510.00	15,000.00	15,000.00	5,877.32	7,500.00
2160	Salaries/Wages	100	Hetrick / Green	21,056.00	22,615.74	22,615.74	24,357.84	23,407.74	23,407.74	22,606.54	24,226.74
Attendance	Benefits	200	Hetrick / Green	14,380.00	8,374.61	8,374.60	15,814.81	8,784.92	8,784.94	14,933.33	8,648.30
Services	Professional Svc.	300	Hetrick / Green	34,919.00	44,000.00	44,000.00	34,489.75	44,000.00	44,000.00	23,026.00	28,000.00
	Transportation/Training/Comm.	500	Hetrick / Green	8,200.00	5,000.00	5,000.00	1,974.30	5,000.00	5,000.00	1,327.64	5,000.00
	Supplies	600	Hetrick / Green	3,000.00	2,200.00	2,200.00	0.00	2,200.00	2,200.00	0.00	1,200.00
				81,555.00	82,190.35	82,190.34	76,636.70	83,392.66	83,392.68	61,893.51	67,075.04
2190	Salaries/Wages	100	Hetrick	6,000.00	0.00	0.00	10,006.12	0.00	0.00	5,138.56	0.00
Administrative	Benefits	200	Hetrick	900.00	0.00	0.00	678.43	0.00	0.00	393.12	0.00
Supplemental	Professional Svc.	300	Hetrick	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Hetrick	16,000.00	16,000.00	16,000.00	6,487.74	16,000.00	16,000.00	691.15	8,000.00
				23,900.00	16,000.00	16,000.00	17,172.29	16,000.00	16,000.00	6,222.83	8,000.00
2220	Salaries/Wages	100	Stewart	369,612.00	386,153.00	385,271.90	375,358.57	400,888.51	400,888.51	330,866.11	420,856.35
Technology	Benefits	200	Stewart	140,140.00	138,358.62	139,239.72	143,047.59	145,642.80	145,642.79	121,871.23	145,184.28
Services	Professional Svc.	300	Stewart	25,000.00	25,000.00	25,000.00	8,129.36	20,000.00	20,000.00	6,600.00	15,000.00
	Property Maint. Svc.	400	Stewart	208,850.00	300,000.00	300,000.00	197,715.01	310,000.00	310,000.00	233,053.86	310,000.00
	Transportation/Training/Comm.	500	Stewart	275,200.00	312,000.00	312,000.00	254,187.28	312,000.00	312,000.00	270,851.61	300,000.00
	Supplies	600	Stewart	65,000.00	121,000.00	121,000.00	54,553.88	65,000.00	65,000.00	81,746.89	65,000.00
	Equipment	700	Stewart	1,000.00	1,000.00	251,000.00	250,953.87	1,000.00	1,000.00	7,970.40	1,000.00
	Dues/Judgements/Misc.	800	Stewart	2,000.00	2,000.00	2,000.00	338.00	1,500.00	1,500.00	501.74	1,500.00
				1,086,802.00	1,285,511.62	1,535,511.62	1,284,283.56	1,256,031.31	1,256,031.30	1,053,461.84	1,258,540.63
2240	Salaries/Wages	100	Green	26,474.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tech Teaching	Benefits	200	Green	8,402.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Title IID	Professional Svc.	300	Green	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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## WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 FINAL BUDGET
				39,876.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2250 Library Services	Salaries/Wages	100	Hetrick / Green	521,403.00	522,297.00	522,297.00	459,552.03	532,088.02	532,088.02	422,696.32	552,343.02
	Benefits	200	Hetrick / Green	197,520.00	186,985.50	186,985.55	163,118.16	193,208.68	193,208.67	148,202.78	190,008.85
	Professional Svc.	300	Hetrick / Green			0.00	0.00		3,800.00	4,486.94	0.00
	Transportation/Training/Comm.	500	Hetrick / Green	88,540.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Hetrick / Green	64,696.00	69,327.00	69,327.00	52,979.47	65,420.00	65,420.00	63,788.42	61,853.00
	Equipment	700	Hetrick / Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				872,159.00	778,609.50	778,609.55	675,649.66	790,716.70	794,516.69	639,174.46	804,204.87
2260 Curriculum  Development	Salaries/Wages	100	Green	9,826.00	15,000.00	0.00	8,970.63	13,000.00	13,000.00	(2,137.62)	3,000.00
	Benefits	200	Green	3,474.00	1,488.00	0.00	1,238.62	1,488.00	1,195.00	(174.83)	1,488.00
	Professional Svc.	300	Green			0.00	0.00		0.00	534.70	0.00
	Transportation/Training/Comm.	500	Green	11,400.00	11,400.00	11,400.00	7,879.56	10,000.00	10,000.00	10,691.35	10,000.00
	Supplies	600	Green	12,000.00	18,000.00	18,000.00	2,824.51	14,000.00	14,000.00	6,420.49	14,000.00
				36,700.00	45,888.00	29,400.00	20,913.32	38,488.00	48,195.00	15,334.09	28,488.00
2270 Staff Development	Salaries/Wages	100	Green	224,468.00	262,802.00	268,630.00	187,435.33	192,006.80	249,556.46	203,842.13	200,156.46
	Benefits	200	Green	66,079.00	77,418.90	65,382.68	59,899.59	72,597.40	71,111.68	65,580.71	62,369.15
	Professional Svc.	300	Green	101,000.00	170,751.00	173,751.00	89,373.11	94,000.00	44,479.00	48,999.86	42,479.00
	Transportation/Training/Comm.	500	Green	34,300.00	75,790.00	45,434.35	32,243.74	57,957.35	41,531.10	55,658.65	15,867.35
	Supplies	600	Green	24,641.00	19,700.00	24,240.00	20,898.06	17,440.00	15,900.00	8,913.94	12,500.00
	Equipment	700	Green	4,000.00	2,400.00	8,400.00	5,997.00	2,400.00	2,400.00	0.00	2,000.00
	Dues/Judgements/Misc.	800	Green	2,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00
				456,488.00	611,861.90	588,838.03	395,846.83	439,401.55	427,978.24	382,995.29	338,371.96
2271 Prof Devel Certificated	Salaries/Wages	100	Hetrick / Green			22,800.00	20,915.27		0.00	0.00	0.00
	Benefits	200	Hetrick / Green			2,200.00	1,770.82		0.00	0.00	0.00
	Transportation/Training/Comm.	500	Hetrick / Green	8,500.00	41,500.00	41,500.00	3,817.75	15,000.00	15,000.00	3,576.73	12,500.00
				8,500.00	41,500.00	66,500.00	26,503.84	15,000.00	15,000.00	3,576.73	12,500.00
2272 Non-Cert PD	Transportation/Training/Comm.	500	Pascale	2,000.00	2,000.00	2,000.00	0.00	1,500.00	1,500.00	0.00	1,000.00
				2,000.00	2,000.00	2,000.00	0.00	1,500.00	1,500.00	0.00	1,000.00
2275 Staff Support	Salaries/Wages	100	Green			19,078.80	16,959.56		54,904.10	(1,100.70)	19,078.80
	Benefits	200	Green			15,136.71	14,751.67		33,165.66	(136.99)	15,136.71
				0.00	0.00	34,215.51	31,711.23	0.00	88,069.76	(1,237.69)	34,215.51
2310 Board of Education Services	Salaries/Wages	100	Terrill	5,000.00	5,463.64	5,463.64	5,463.64	5,654.64	5,654.65	5,727.14	5,852.64
	Benefits	200	Terrill	800.00	873.09	873.09	801.32	72,048.61	72,048.62	665.75	71,942.71
	Professional Svc.	300	Terrill	38,000.00	56,000.00	56,000.00	60,411.93	46,000.00	46,000.00	33,510.00	41,000.00
	Transportation/Training/Comm.	500	Terrill	14,000.00	12,800.00	12,800.00	10,561.98	12,800.00	12,800.00	13,455.74	12,800.00
	Supplies	600	Terrill	16,500.00	6,500.00	6,500.00	4,864.61	6,500.00	6,500.00	550.95	6,500.00
	Dues/Judgements/Misc.	800	Turnquist	39,500.00	35,000.00	35,000.00	23,560.59	25,000.00	25,000.00	12,785.56	19,500.00
				113,800.00	116,636.73	116,636.73	105,664.07	168,003.25	168,003.27	66,695.14	157,595.35
2320 Board Treas.	Salaries/Wages	100	Turnquist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330 Tax Collection	Salaries/Wages	100	Turnquist	36,200.00	11,610.40	11,610.40	51,814.86	22,857.20	22,857.20	52,753.40	27,656.40
	Benefits	200	Turnquist	48,500.00	30,492.01	30,492.02	24,396.95	29,836.02	29,836.02	14,858.58	26,889.93
	Professional Svc.	300	Turnquist	194,000.00	170,000.00	170,000.00	140,424.31	114,000.00	114,000.00	127,621.38	164,000.00
	Property Maint. Svc.	400	Turnquist	1,800.00	800.00	800.00	0.00	800.00	800.00	0.00	800.00
	Transportation/Training/Comm.	500	Turnquist	3,800.00	3,800.00	3,800.00	4,739.77	3,800.00	3,800.00	2,905.18	3,800.00
	Supplies	600	Turnquist	5,400.00	5,400.00	5,400.00	1,177.35	5,400.00	5,400.00	0.00	5,400.00
	Equipment	700	Turnquist	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00
	Dues/Judgements/Misc.	800	Turnquist	(32,000.00)	(42,000.00)	(42,000.00)	(146,248.92)	(50,000.00)	(50,000.00)	(139,423.27)	(148,000.00)
				258,700.00	181,102.41	181,102.42	76,304.32	127,693.22	127,693.22	58,715.27	81,546.33
2350 Legal Svc.	Professional Svc.	300	Terrill	133,000.00	140,000.00	140,000.00	105,159.71	140,000.00	140,000.00	104,928.66	140,000.00
				133,000.00	140,000.00	140,000.00	105,159.71	140,000.00	140,000.00	104,928.66	140,000.00

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## WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 FINAL BUDGET
2360 Office of the Superintendent	Salaries/Wages	100	Terrill	291,935.00	296,576.16	296,576.16	276,387.82	260,246.00	260,246.00	227,054.21	257,774.00
	Benefits	200	Terrill	86,420.00	111,822.15	111,822.15	76,032.34	97,331.37	95,331.38	75,084.70	118,077.82
	Transportation/Training/Comm.	500	Terrill	8,000.00	4,000.00	3,750.00	4,868.30	4,000.00	6,000.00	2,377.20	6,000.00
	Supplies	600	Terrill	8,000.00	2,500.00	2,500.00	1,340.17	2,500.00	2,500.00	745.03	2,500.00
	Equipment	700	Terrill	3,000.00	2,600.00	2,350.00	3,762.82	2,600.00	2,600.00	188.31	2,600.00
	Dues/Judgements/Misc.	800	Terrill	2,000.00	2,000.00	2,500.00	5,057.75	2,000.00	2,000.00	1,157.50	2,000.00
				399,355.00	419,498.31	419,498.31	367,449.20	368,677.37	368,677.38	306,606.95	388,951.82
2380 Office of the Principal	Salaries/Wages	100	Hetrick / Green	2,011,727.00	1,775,961.64	1,775,961.65	1,736,715.74	1,704,074.68	1,715,390.12	1,657,312.62	1,774,345.41
	Benefits	200	Hetrick / Green	754,170.00	633,868.75	633,868.77	582,786.18	619,090.33	619,090.31	581,383.10	612,102.11
	Transportation/Training/Comm.	500	Hetrick / Green	62,245.00	60,030.00	54,925.00	47,277.21	55,740.00	48,309.00	42,289.28	50,454.00
	Supplies	600	Hetrick / Green	67,986.00	63,370.00	66,570.00	72,803.17	54,110.00	62,940.00	45,858.60	46,283.00
	Equipment	700	Hetrick / Green	6,000.00	9,200.00	9,200.00	18,788.05	6,000.00	6,000.00	90.00	7,000.00
				2,902,128.00	2,542,430.39	2,540,525.42	2,458,370.35	2,439,015.01	2,451,729.43	2,326,933.60	2,490,184.52
2390 Administrative Support Services	Salaries/Wages	100	Pascale	368,626.00	378,372.50	359,293.51	481,032.26	460,094.41	460,094.41	517,545.13	557,388.57
	Benefits	200	Pascale	146,540.00	139,504.24	136,267.25	158,911.39	168,598.28	168,598.29	158,442.38	194,191.71
	Transportation/Training/Comm.	500	Pascale	33,200.00	31,200.00	31,200.00	28,978.24	31,200.00	31,200.00	27,770.81	30,200.00
	Supplies	600	Pascale	4,800.00	4,800.00	4,800.00	3,376.82	4,800.00	4,800.00	5,514.09	4,800.00
	Equipment	700	Pascale	7,000.00	7,000.00	12,108.00	5,126.50	6,500.00	6,500.00	5,663.36	6,000.00
	Dues/Judgements/Misc.	800	Turnquist	23,500.00	23,500.00	18,392.00	20,922.31	23,500.00	23,500.00	52,681.57	23,500.00
				583,666.00	584,376.74	562,060.76	698,347.52	694,692.69	694,692.70	767,617.34	816,080.28
2420 Medical	Salaries/Wages	100	Pascale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2430 Dental	Salaries/Wages	100	Pascale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2440 Nursing Services	Salaries/Wages	100	HETRICK	288,500.00	306,377.00	306,377.00	339,229.62	316,995.00	333,995.00	300,607.09	329,554.00
	Benefits	200	HETRICK	108,280.00	112,340.50	112,340.51	98,054.92	117,842.32	117,842.32	84,006.41	116,571.12
	Professional Svc.	300	HETRICK	31,000.00	27,500.00	27,500.00	25,246.00	27,500.00	27,500.00	9,583.00	27,500.00
	Transportation/Training/Comm.	500	HETRICK	3,250.00	3,250.00	3,250.00	2,078.07	3,250.00	3,250.00	2,522.37	3,250.00
	Supplies	600	HETRICK	7,900.00	8,400.00	8,400.00	4,093.87	8,400.00	8,400.00	6,481.36	8,400.00
	Equipment	700	HETRICK	3,000.00	7,000.00	7,000.00	604.25	15,000.00	15,000.00	265.50	15,000.00
				441,930.00	464,867.50	464,867.51	469,306.73	488,987.32	505,987.32	403,465.73	500,275.12
2500 Business Administration  Services	Salaries/Wages	100	Turnquist	479,700.00	466,049.35	466,049.35	476,217.37	546,597.13	520,447.13	427,435.54	565,399.62
	Benefits	200	Turnquist	179,380.00	172,578.07	172,578.08	186,602.69	193,878.90	203,878.91	177,182.90	171,864.10
	Professional Svc.	300	Turnquist	500.00	500.00	500.00	742.90	500.00	500.00	884.50	1,012.00
	Property Maint. Svc.	400	Turnquist	113,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transportation/Training/Comm.	500	Turnquist	27,800.00	20,300.00	20,300.00	17,987.17	14,800.00	19,050.00	15,950.94	15,700.00
	Supplies	600	Turnquist	19,000.00	19,000.00	19,000.00	14,009.80	19,000.00	29,000.00	21,633.47	19,000.00
	Equipment	700	Turnquist	2,500.00	2,500.00	2,500.00	922.17	2,500.00	2,500.00	1,042.00	2,500.00
	Dues/Judgements/Misc.	800	Turnquist	11,270.00	11,101.00	20,552.00	896.82	20,552.00	24,705.00	2,837.42	23,810.00
				833,150.00	692,028.42	701,479.43	697,378.92	797,828.03	800,081.04	646,966.77	799,285.72
2610 Physical Plant Facilities	Salaries/Wages	100	Kennerknecht	634,120.00	566,605.66	594,539.66	632,440.07	705,912.98	705,912.98	640,949.06	728,106.93
	Benefits	200	Kennerknecht	207,881.00	209,814.08	220,429.07	234,435.20	264,929.14	264,929.14	235,723.84	259,914.86
	Professional Svc.	300	Kennerknecht	26,000.00	20,000.00	20,000.00	8,067.00	20,000.00	25,000.00	21,475.15	20,000.00
	Property Maint. Svc.	400	Kennerknecht	1,899,335.00	1,890,043.40	1,890,043.40	1,574,087.20	1,850,225.00	1,745,825.00	1,515,823.65	1,895,950.00
	Transportation/Training/Comm.	500	Kennerknecht	362,320.00	362,320.00	362,320.00	331,555.01	371,320.00	376,320.00	297,914.05	371,320.00
	Supplies	600	Kennerknecht	414,000.00	404,000.00	404,000.00	411,681.08	395,000.00	457,900.00	461,598.01	395,000.00
	Equipment	700	Kennerknecht	20,000.00	20,000.00	20,000.00	18,243.72	20,000.00	48,500.00	28,495.00	20,000.00
	Dues/Judgements/Misc.	800	Kennerknecht	2,500.00	2,500.00	2,500.00	5,502.01	2,500.00	5,500.00	5,935.52	2,500.00
				3,566,156.00	3,475,283.13	3,513,832.13	3,216,011.29	3,629,887.12	3,629,887.12	3,207,914.28	3,692,791.79
2620 Plant Maintenance	Salaries/Wages	100	Kennerknecht	1,396,400.00	1,404,853.86	1,414,720.86	1,437,096.54	1,400,029.66	1,400,029.46	1,283,754.66	1,495,581.66
	Benefits	200	Kennerknecht	836,110.00	505,178.43	505,178.38	653,458.82	510,491.12	510,491.13	624,526.04	500,392.84

CROSS FOOT

## WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 FINAL BUDGET
& Operation	Property Maint. Svc.	400	Kennerknecht	194,250.00	200,500.00	200,500.00	179,699.11	187,500.00	187,500.00	177,111.17	187,500.00
	Supplies	600	Kennerknecht	850,000.00	850,000.00	850,000.00	632,821.51	840,000.00	840,000.00	649,110.76	465,000.00
				3,276,760.00	2,960,532.29	2,970,399.24	2,903,075.98	2,938,020.78	2,938,020.59	2,734,502.63	2,648,474.50
2710	Salaries/Wages	100	Turnquist	48,300.00	50,216.44	58,520.44	71,100.09	48,678.60	48,678.60	35,646.24	50,649.85
Student Transportation Services	Benefits	200	Turnquist	24,220.00	18,595.15	24,907.15	25,237.58	18,269.08	18,268.28	25,214.77	18,080.65
	Transportation/Training/Comm.	500	Turnquist	3,300.00	2,950.00	2,950.00	2,207.85	3,281.89	3,281.89	7,285.51	2,600.00
	Supplies	600	Turnquist	2,000.00	1,500.00	1,500.00	2,243.62	1,500.00	1,500.00	2,368.15	1,500.00
	Equipment	700	Turnquist	2,000.00	1,600.00	1,600.00	0.00	1,600.00	1,600.00	278.00	1,600.00
	Dues/Judgements/Misc.	800	Turnquist	1,200.00	1,200.00	1,200.00	267.45	1,200.00	1,200.00	0.00	1,200.00
				81,020.00	76,061.59	90,677.59	101,056.59	74,529.57	74,528.77	70,792.67	75,630.50
2720	Transportation Contracted Carriers	500	Turnquist	4,114,432.00	4,044,200.00	4,044,200.00	4,361,408.60	3,979,750.00	3,979,750.00	3,923,375.35	4,105,000.00
Vehicle Operation	Supplies( Bulk Fuel )	600	Turnquist	535,000.00	500,000.00	500,000.00	647,103.06	721,650.00	721,650.00	462,426.32	550,000.00
			Turnquist	4,649,432.00	4,544,200.00	4,544,200.00	5,008,511.66	4,701,400.00	4,701,400.00	4,385,801.67	4,655,000.00
2750 Non-Pub Trans	Transportation/Training/Comm.	500	Turnquist	150,000.00	150,000.00	150,000.00	83,652.43	90,000.00	90,000.00	75,523.35	85,000.00
				150,000.00	150,000.00	150,000.00	83,652.43	90,000.00	90,000.00	75,523.35	85,000.00
2813 Program Evaluation	Salaries/Wages	100	Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits	200	Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Svc.	300	Green	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transportation/Training/Comm.	500	Green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	600	Green	0.00	13,130.00	39,066.34	46,478.00	39,066.34	0.00	0.00	0.00
				0.00	28,130.00	39,066.34	46,478.00	39,066.34	0.00	0.00	0.00
2834 Staff Dev. Cert. Non-Instructional	Salaries/Wages	100	Pascale	17,250.00	8,500.00	8,500.00	0.00	2,500.00	2,500.00	0.00	0.00
	Benefits	200	Pascale	2,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
	Transportation/Training/Comm.	500	Pascale	50,000.00	20,000.00	20,000.00	1,000.00	20,000.00	20,000.00	1,164.14	12,000.00
				69,250.00	29,500.00	29,500.00	1,000.00	23,500.00	23,500.00	1,164.14	12,000.00
2836 Prof. Development Non-Certified Non-Instructional	Salaries/Wages	100	Pascale	17,250.00	7,500.00	7,500.00	0.00	6,500.00	6,500.00	0.00	0.00
	Benefits	200	Pascale	2,000.00	1,000.00	1,000.00	2,801.62	1,000.00	1,000.00	(130.27)	1,000.00
	Professional Svc.	300	Pascale	10,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00
	Transportation/Training/Comm.	500	Pascale	4,000.00	2,000.00	2,000.00	19,585.13	2,000.00	2,000.00	(1,102.49)	2,000.00
				33,250.00	15,500.00	15,500.00	22,386.75	9,500.00	9,500.00	(1,232.76)	3,000.00
2843 Programming	Professional Svc.	300	Turnquist	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00
				2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00
2849 Data Processing Services	Professional Svc.	300	Turnquist	3,000.00	3,000.00	3,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00
	Property Maint. Svc.	400	Turnquist	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00
	Supplies	600	Turnquist	5,000.00	5,000.00	5,000.00	6,179.22	5,000.00	5,000.00	515.24	5,000.00
	Equipment	700	Turnquist	2,000.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00
				11,000.00	11,000.00	11,000.00	6,179.22	10,000.00	10,000.00	515.24	10,000.00
2850 Federal Programs	Salaries/Wages	100	Green	126,592.00	54,399.07	54,399.57	56,054.27	55,348.90	61,209.00	50,776.02	56,469.59
	Benefits	200	Green	50,504.00	36,465.00	33,905.00	33,083.26	27,219.55	34,911.84	28,701.10	27,076.70
	Professional Svc.	300	Green	15,000.00	0.00	0.00	(3,731.50)	0.00	0.00	0.00	0.00
	Transportation/Training/Comm.	500	Green	500.00	517.00	2,200.00	1,079.44	2,200.00	2,200.00	1,654.79	2,200.00
	Supplies	600	Green	500.00	3,500.00	4,800.00	3,642.92	4,500.00	4,800.00	8,265.55	4,500.00
	Equipment	700	Turnquist			0.00	0.00		2,750.00	3,960.52	0.00
				193,096.00	94,881.07	95,304.57	90,128.39	89,268.46	105,870.84	93,357.98	90,246.29
2900 Media Svc	Transportation/Training/Comm.	500	Terrill	0.00	90,000.00	90,000.00	85,539.85	90,000.00	90,000.00	73,309.65	81,000.00
				0.00	90,000.00	90,000.00	85,539.85	90,000.00	90,000.00	73,309.65	81,000.00
3200 Student Activities	Salaries/Wages	100	Hetrick	95,600.00	98,590.60	98,590.60	133,513.93	102,665.24	102,665.24	136,330.82	97,884.60
	Benefits	200	Hetrick	22,630.00	30,846.26	30,846.27	33,669.64	32,757.03	32,757.03	32,834.00	31,180.29
	Professional Svc.	300	Hetrick	12,500.00	12,500.00	12,500.00	432.91	12,500.00	12,500.00	(1,687.92)	7,500.00
	Transportation/Training/Comm.	500	Hetrick	78,021.00	90,971.00	90,971.00	66,157.06	89,471.00	89,471.00	58,603.12	89,471.00
	Supplies	600	Hetrick	1,000.00	1,000.00	1,000.00	439.89	1,000.00	1,000.00	660.85	1,000.00

CROSS FOOT

## WARREN COUNTY SCHOOL DISTRICT

Function	Description	Account Number	Budget Responsibility	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 FINAL BUDGET
	Equipment	700	Hetrick	500.00	500.00	500.00	553.50	500.00	500.00	579.03	500.00
	Dues/Judgements/Misc.	800	Hetrick	500.00	300.00	300.00	20.00	300.00	300.00	0.00	300.00
				210,751.00	234,707.86	234,707.87	234,786.93	239,193.27	239,193.27	227,319.90	227,835.89
3201	Salaries/Wages	100	Hetrick			0.00	0.00		0.00	0.00	0.00
Student Activities	Benefits	200	Hetrick			0.00	0.00		0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3390	Salaries/Wages	100	Green	0.00	3,047.00	3,000.00	455.55	3,000.00	3,000.00	66.72	3,000.00
Parent	Benefits	200	Green	0.00	357.00	395.00	66.76	395.00	395.00	5.06	395.00
	Professional Svc.	300	Green			0.00	6,757.20		0.00	6,940.04	0.00
Involvement	Supplies	600	Green	18,586.00	7,310.00	10,101.00	13,087.93	10,101.00	11,369.00	11,395.33	10,101.00
				18,586.00	10,714.00	13,496.00	20,367.44	13,496.00	14,764.00	18,407.15	13,496.00
5100	Dues/Judgements/Misc.	800	Turnquist	0.00	0.00	0.00	50.00	0.00	0.00	101.66	0.00
				0.00	0.00	0.00	50.00	0.00	0.00	101.66	0.00
5110 Debt Service	Fund Transfers	900	Turnquist	3,239,048.00	3,229,310.00	3,229,310.00	0.00	3,019,543.75	3,019,543.74	3,174,639.55	3,019,543.75
				3,239,048.00	3,229,310.00	3,229,310.00	0.00	3,019,543.75	3,019,543.74	3,174,639.55	3,019,543.75
5220 Athletics	Fund Transfers	900	Turnquist	868,354.00	906,573.00	1,017,758.00	854,017.63	955,233.43	955,233.43	955,233.43	1,001,397.19
				868,354.00	906,573.00	1,017,758.00	854,017.63	955,233.43	955,233.43	955,233.43	1,001,397.19
5220 Food Service	Equipment	930	Turnquist	0.00	140,000.00	0.00	97,542.67	72,000.00	72,000.00	20,523.00	70,000.00
				0.00	140,000.00	0.00	97,542.67	72,000.00	72,000.00	20,523.00	70,000.00
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
				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	3,231,720.02	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	3,231,720.02	0.00	0.00	0.00	0.00
5900 Contingency	Staffing Contingency	120	Turnquist	0.00	88,842.00	93,957.00	0.00	291,000.00	298,085.00	514.50	291,000.00
5900 Contingency	Non Athletic Supplemental	194	Turnquist	0.00	5,115.00	0.00	0.00	7,085.00	0.00	0.00	7,351.00
5900 Contingency	Contingency High Ed	910	Turnquist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
5900 Contingency	Unresolved Staff	900	Turnquist	0.00	25,000.00	0.00	0.00	0.00	0.00	63.64	250,000.00
5900 Contingency	Heating Fuel Contingency	621	Turnquist	0.00	50,000.00	25,000.00	0.00	75,000.00	0.00	0.00	75,000.00
5900 Contingency	Fuel Transportation Contingency	930	Turnquist	0.00	50,000.00	100,000.00	0.00	200,000.00	275,000.00	0.00	125,000.00
5900 Contingency	Fund Transfers	900	Terrill	220,000.00	200,000.00	367,054.48	0.00	100,000.00	100,000.00	0.00	79,000.00
5900 Contingency	Board Goals	950	Turnquist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
5900 Contingency	Athletics	950	Turnquist		208,318.00						150,000.00
				220,000.00	418,957.00	586,011.48	0.00	673,085.00	673,085.00	578.14	1,187,351.00
				65,546,841.00	66,906,944.04	67,947,565.47	65,030,889.73	68,330,583.09	68,603,928.22	60,837,776.32	69,042,989.61

1101 ARRA 988 (B)	Unrestricted Stimulus BEF up to 4.1%					-	-		-	-	-
1291 ARRA 981 IDEA	Professional Svc.	300	Martin								16,000.00
	Transportation/Training/Comm.	500	Martin								485,000.00
	Supplies	600	Martin								332,039.00
	Equipment	700	Martin								332,000.00
				-	-	-	-	-	-	-	1,165,039.00
1191 ARRA 983 TITLE 1	Salaries/Wages	100	Green								362,319.00
	Benefits	200	Green								137,681.00
	Supplies	600	Green								165,000.00
	Equipment	700	Green								96,402.00
				-	-	-	-	-	-	-	761,402.00
1102 ARRA 989	Professional Svc.	300	Turnquist								160,000.00

**WARREN COUNTY SCHOOL DISTRICT**

Function	Description	Account Number	Budget Responsibility	2006-2007 Approved Budget	2007-2008 Approved Budget	2007-2008 Adjusted Budget	2007-2008 ACTUAL	2008-2009 Approved Budget	2008-2009 Adjusted Budget	2008-2009 ACTUAL June 09, 2009 UNADJUSTED	2009-2010 FINAL BUDGET
BEF over 4.1%	Transportation/Training/Comm.	500	Turnquist								25,000.00
(A)	Equipment	700	Turnquist								331,068.00
				-	-	-	-	-	-	-	516,068.00
5900 ARRA 990	State Fiscal Stabilization Grant	900	Turnquist								879,200.00
RENOVATION	Reserve for Renovation to Capital Reserve										
				-	-	-	-	-	-	-	879,200.00
TOTAL RESTRICTED STIMULUS FUNDING EXPENDITURES											3,321,709.00
TOTAL EXPENDITURE BUDGET INCLUDING RESTRICTED STIMULUS ALLOCATION				65,546,841.00	66,906,944.04	67,947,565.47	65,030,889.73	68,330,583.09	68,603,928.22	60,837,776.32	72,364,698.61

CROSS FOOT

(A)

(A) = (1,621,276 less 1,105,239 Unrestricted BEF ARRA 989 UP TO 4.1% Portion)

*Unadjusted  
Preliminary*

(B) = Unrestricted BEF Stimulus funding code 988, ( \$ 1,105,239 ) Funding will be used to Offset General Fund Expenditures included in Function 1100 to be accounted for separately under Function 1101