

DRAFT

# Warren County School District

Warren, Pennsylvania

## FINAL BUDGET

2012-2013

June 28, 2012



## **Introduction to the 2012-2013 Proposed Budget**

The final budget of the Warren County School District (WCSD) for the 2012-2013 school year is \$65,337,149. This is \$1,885,335 less than the 2011-2012 school budget of \$67,222,484. The final budget is designed to serve an estimated enrollment of 4,677 students, which is a decrease of approximately 88 students from the 2011-2012 school year.

The central office began looking at the budget in October of this past year. It became apparent that budgeted revenues were overstated and needed to be reduced for budgetary purposes for the 2012-2013 school year. The proposed budget takes into account a decreasing collection rate, property reassessments and a decrease in Earned Income Taxes (EIT) collections. This budget includes a millage increase of 2.0058. Total anticipated revenues for the 2012-2013 school year are \$65,337,149 which is a \$1,018,434 decrease as compared to 2011-2012 budgeted revenues.

To balance the budget which began with a \$5,112,247 structural deficit, cuts were made to staffing, supplies and services. At this time, we are also proposing no fund balance usage. This document provides a balanced budget that cuts into the educational, curricular and supportive services that can be provided, but our ability to provide a quality educational experience for our students remains intact. The team has considered multiple means to balance this budget over the past few months so that the ultimate result delivers needed staffing, supplies and programs to the students and taxpayers of Warren County.

## **What does the 2012-2013 budget include?**

### **Educational and Curricular Services**

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

The 2012-2013 budget reduces the amount spent on alternative education for disruptive youth (AEDY) by \$100,000 but will allow the district to continue alternative education services to students by designing and developing an internal program at Warren High.

#### **School Building Budgets**

With some careful planning by the administration, most supply budgets have been reduced by at least 25% for the 2012-2013 school year.

#### **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 2012-13, 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 305 students. The 2012-13 budget provides for continued support of the WCCC.

### **Curriculum**

The budget supports the yearly consumable curriculum needs of the students, but does not provide additional money to purchase any new textbooks to align with curriculum changes that are taking place because of the move to the Common Core. This will be the second year in a row that new textbook adoption will not take place. This account is being cut by \$225,000.

*Business Programs* – Business programs in the individual school buildings are relocated after the ninth grade required course is completed. Students wishing to take coursework in business need to plan to attend the Warren County Career Center.

*World Languages*—The District will maintain instruction in three world languages, Spanish, French and German. Spanish will be delivered in each building and French and German will continue to be taught at Warren Area High School and delivered via distance learning technology to the other three high schools. This is no change from the 2011-2012 school year.

### **Dual Enrollment**

Students will continue to have the opportunity to enroll in undergraduate coursework from St. Bonaventure University to be conducted at the Pine Grove Campus. Transportation for GIEP students has been budgeted. There are no general fund dollars allocated for tuition expenses. Students also have access to dual enrollment courses through Clarion University in an online format as has been the case in 2011-2012. This is also paid directly by the students and their families.

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

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

### **Full-Day Kindergarten**

The District remains committed to the full day kindergarten program. This budget provides for this to continue whether or not the PA State Budget restores the Accountability Block Funding.

### **Grants**

The proposed budget will continue to provide the administrative capacity to pursue, implement, and manage a variety of grant funding opportunities

### **Gifted Education**

The Gifted Support Program will continue to meet the requirements under Chapter 16 for approximately 200 gifted support students. The gifted support program will be operating with a reduced teaching and

administrative staff, but are in a position to continue to provide instructional enrichment opportunities, complete student screenings, testing, conduct progress monitoring and write GIEPs.

### **Homebound Instruction**

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

### **Homeless Services**

The Federal Government mandates that the District provide a variety of support services (i.e., transportation, supplies, etc.) to students who are designated as homeless. Many of these student needs can be supported through the Title I grant funding.

### **Labor Group Concessions**

The budget includes the benefits realized by the agreements reached with the Administrative Support Employees, the WCEA Professional Staff, the WCESPA Support Staff, and the Act 93 Certificated and Non-Certificated Administrators. These concessions allowed the District to retain staff in key positions to support better education for our students.

### **Special Education**

As required by law, the district will continue to provide a free and appropriate education to students with disabilities. Cuts that have been made to special education will help to streamline the current program offered by the District.

### **Staffing**

The number of professional and support staff has been reduced from 2011-2012 school year, cutting almost 70 positions. For the 2012-2013 school year the District will employ 385 teachers, 37 principals and/or administrators, 11 administrative support employees, 45 custodians, 13 maintenance technicians, 46 secretaries, 84 para-professionals (including Title I, special education and medical assistant aides.) Four custodial management positions may be proposed depending upon the needs and decisions of the Board of Directors.

### **Technology**

The 2012-13 budget will continue to support the Citrix and Gaggie 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. The budget will not continue to support planned replacement of computer equipment, maintenance and replacement of technology equipment and parts. In addition, upgrades to the district infrastructure will not be supported by the general fund.

## **Supportive Services**

### **Athletics**

This budget maintains the funding for athletic programs at the same level as the 2011-2012 school year. Communities are already planning to help support the athletic teams at the schools in a manner similar to what has been done this past year.

### **Buildings and Grounds**

The 2012-2013 school budget continues to provide for custodial, and continued planned maintenance, capital improvements, utilities, and grounds upkeep for each school plant in the Warren County School District. The overall budget for Buildings and Grounds including funding for capital projects was reduced by \$500,000. A plan will be created to utilize approximately \$500,000 next year in building maintenance.

### **Call Blast**

This budget does include the implementation of a call blast system. This system supports our buildings in their efforts to communicate with parents about school events, attendance and emergency situations. The administrative team believes that this will provide information in a more timely fashion to families and should help to pay for itself by reducing the amount of postage for mailings that would be required.

### **Contingency Funding**

The budget has a contingency fund set up to cover the cost of unemployment benefits for employees laid off/furloughed in the 2011-2012 school year as well as additional funds for any reduction in staff for the 2012-2013 school year. In addition, money has been set aside for heating, fuel and transportation.

### **Food Services**

It is the intention of the District to provide a high quality food service program to students that operates in a similar fashion to the current program. The District is presently engaged in the process of selecting the provider for the coming year.

### **K-12 Co-curricular Offerings**

Existing curricular and co-curricular offerings will be continued in the 2012-13 school year at the same funding level as the 2011-2012 school year.

### **Transportation**

The District will continue to provide over one million miles of transportation for its students. The District was supported in its efforts to budget responsibly by concessions from the transportation contractors.



# WARREN COUNTY SCHOOL DISTRICT

CENTRAL ADMINISTRATIVE OFFICES

589 HOSPITAL DRIVE, SUITE A

WARREN PA 16365-4885

FAX: 814-723-4203

BRANDON L. HUFNAGEL  
SUPERINTENDENT

June 28, 2012

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

Ladies and Gentlemen:

The following tax structure and resource allocation is presented for your consideration in support of the **Final Budget** for the 2012-13 school year with expenditures of \$65,337,149.

1. A tax rate of **50.9658 Mills (\$5.09658 per hundred dollars)** of assessed valuation on all the real estate in the District.
2. Local Enabling Taxes under ACT 511:
  - A. A ½ of 1% Wage and Income Tax
  - B. A 1% Real Estate Transfer Tax
  - C. Local Services Tax of \$5.00
3. Estimated Fund Balance of \$1,162,778

Authorization to advertise as legally required is requested

Respectfully submitted,

FINANCE COMMITTEE



# Warren County School District

## 2012-13

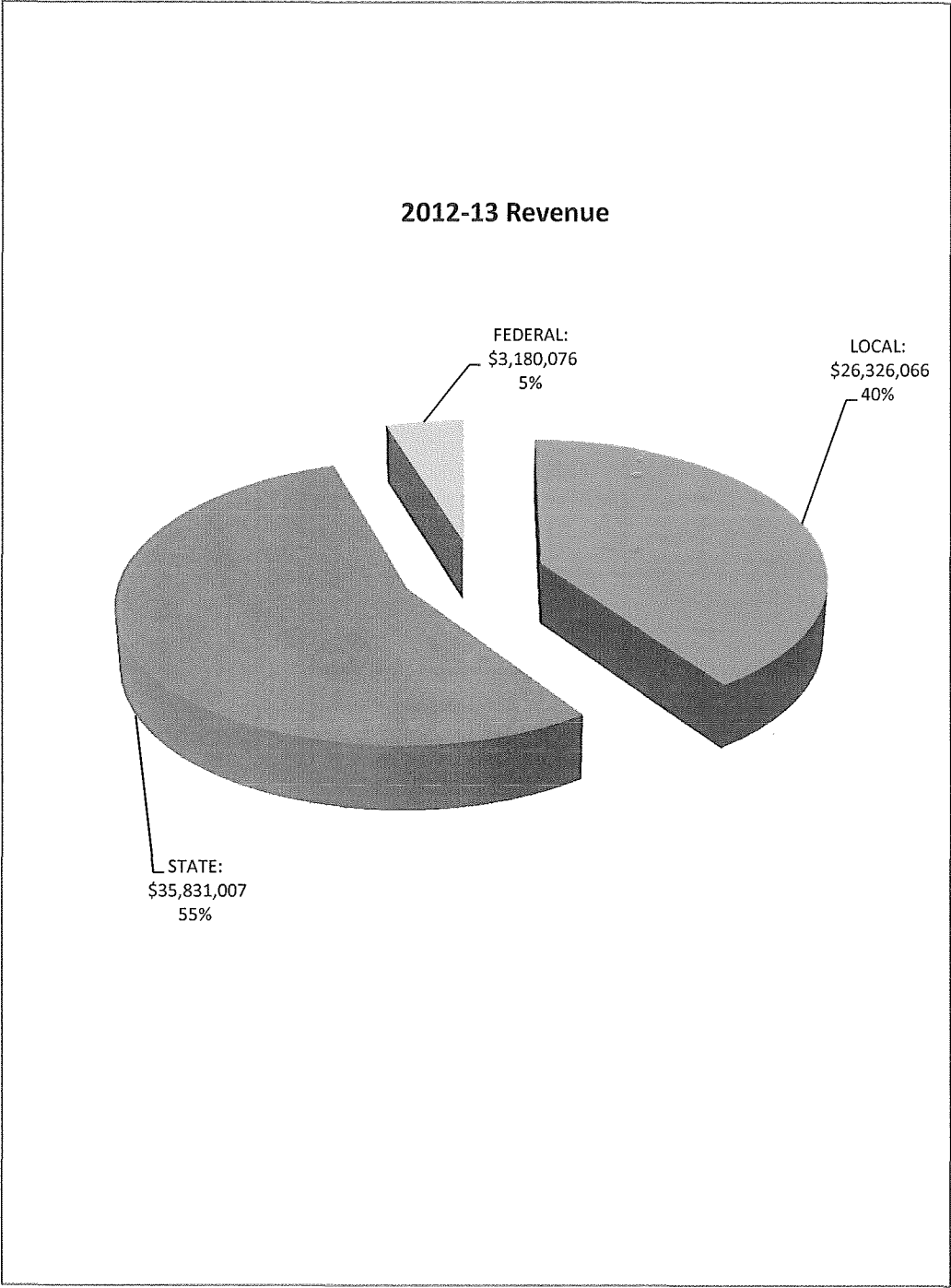
### Budgeted Revenues

LOCAL:	6111 Current Real Estate Tax	\$	18,150,813		
	7340 Gaming Revenue	\$	2,734,651		
	6113 Public Utility Realty	\$	31,897		
	6114 Pay In Lieu of Taxes/Forestry	\$	340,758		
	6143 Occupational Privilege/511	\$	75,000		
	6151 Earned Income/511	\$	2,700,000		
	6153 Real Estate Transfer/511	\$	270,196		
	6400 Delinquent Taxes	\$	1,600,000		
	6500 Earnings/Temp Investments	\$	10,000		
	6900 Tuition and Other	\$	20,000		
	6900 Pay to Participate	\$	83,750		
	6900 Misc Rev/Fees	\$	309,000	\$	26,326,066 40.3%
STATE:	7110 Basic Education Subsidy	\$	28,959,625		
	7140 Subsidies for Charter Schools	\$	-		
	7160 Tuition Orph/Private	\$	50,000		
	7210 Homebound Instruction	\$	-		
	7220 Vocational Education	\$	275,000		
	7230 Alternative Education	\$	-		
	7271 Special Education Subsidy	\$	3,876,382		
	7290 Education Assistance Program	\$	-		
	7310 Pupil Transportation	\$	-		
	7320 Rentals & Sinking Fund	\$	595,000		
	7330 Medical & Dental Svcs	\$	75,000		
	7505 Extra Grants	\$	100,000		
	7501 Block Grant	\$	-		
	7810 Soc Sec/State Share	\$	-		
	7820 Retirement/State Share	\$	1,900,000	\$	35,831,007 54.8%
FEDERAL:	8100 Unrestricted Impact Aid	\$	180,000		
	8512 Restricted, IDEA, Part B	\$	840,845		
	8514 ECIA Title I	\$	1,468,741		
	8515 Title IID/Tch Quality	\$	305,490		
	8521 Vocational Carl Perkins	\$	80,000		
	8810 Medical Asst. Reimb/ACCESS	\$	305,000	\$	3,180,076 4.9%
		\$	65,337,149		



Warren County School District  
Revenue

LOCAL:	\$	26,326,066
STATE:	\$	35,831,007
FEDERAL:	\$	3,180,076



	A	O	P	R	V	W
8	REVENUE TREND ANALYSIS		BUDGETED	CURRENT EST.	FINAL PROPOSED	FINAL
9	6/30/2012	ACTUAL	REVENUE	REVENUE	6/30/2011	6/27/2012
10		2009-2010	2010-2011	2010-2011		
12						
13	LOCAL		0.50%			
14	6010 Assessed Value	453,297,194	455,563,680	455,563,680	455,563,680	452,421,686
15	(CHANGE IN ASSESSED VALUE)					
16	6020 Local Mills	47.0	48.0	48.0	48.96	50.9658
17						
18	GROSS RE TAX LEVY...	\$ 21,304,968	\$ 21,867,057	\$ 21,867,057	\$ 22,304,398	\$ 23,058,033
19	7340 Gaming Exclusion Homestead/Farmstead	2,734,703	\$ 2,748,377	\$ 2,748,377	\$ 2,734,754	\$ 2,734,651
20	NET RE TAX LEVY	\$ 18,570,265	\$ 19,118,680	\$ 19,118,680	\$ 19,569,644	\$ 20,323,382
21	% Collected NET	92.33%	91.15%	91.15%	91.15%	91.15%
23						89.31
24	6111 Current Real Est Tax	16,894,947	\$ 17,431,430	\$ 17,431,430	\$ 17,846,928	\$ 18,150,813
25			91.17%			
26						
27	TOTAL CURRENT & GAMING	19,629,650	\$ 20,179,807	\$ 20,179,807	\$ 20,581,682	\$ 20,885,464
28	VALUE PER COLLECTED MILL.....	\$ 417,652	\$ 420,413	\$ 420,413	\$ 420,377	\$ 409,794
29						
30	6113 Public Utility Realty	33,735	\$ 40,000	\$ 35,000	\$ 31,897	\$ 31,897
31	6114 Pay in Lieu of Taxes & Forestry	747,711	\$ 624,510	\$ 683,695	\$ 600,000	\$ 340,758
32	6120 Per Capita Tax/679	-	\$ -	\$ -	\$ -	\$ -
33						
34	6141 Per Capita Tax/511	-	\$ -		\$ -	\$ -
35	6143 Occup Privilege/511	102,786	\$ 72,000	\$ 72,000	\$ 75,000	\$ 75,000
36	Total Act 511 Flat Tax	102,786	\$ 72,000	\$ 72,000	\$ 75,000	\$ 75,000
37						
38	6151 Earned Income/511	2,929,154	\$ 3,015,000	\$ 3,015,000	\$ 3,000,000	\$ 2,700,000
39						
40	6153 Real Est Transfer/511	244,942	\$ 290,000	\$ 290,000	\$ 290,000	\$ 270,196
41	Total Act 511 Prop Tax	\$ 3,174,096	\$ 3,305,000	\$ 3,305,000	\$ 3,290,000	\$ 2,970,196
42						
43	6400 Delinquent Taxes	1,718,415	\$ 1,890,000	\$ 1,890,000	\$ 1,800,003	\$ 1,600,000
44						
45	TOTAL TAXES	\$ 25,406,393	\$ 26,111,317	\$ 26,165,502	\$ 26,378,582	\$ 25,903,316
47						
48	6500 Earnings/Temp Dep	98,507	\$ 300,000	\$ 100,000	\$ 80,000	\$ 10,000
49	6900 Tuition & Other	20,014	\$ 60,000	\$ 20,000	\$ 20,000	\$ 20,000
50	6920 Contributions/Student Fees/ misc	1,800	\$ 26,000		\$ 83,750	\$ 83,750
51	6900 Misc. Revenue/	181,106	\$ 24,000	\$ 26,000	\$ 256,000	\$ 309,000
52	Total Other	\$ 301,427	\$ 410,000	\$ 146,000	\$ 439,750	\$ 422,750
53						
54	TOTAL LOCAL REVENUE	\$ 25,707,820	\$ 26,521,317	\$ 26,311,502	\$ 26,818,332	\$ 26,326,066

	A	O	P	R	V	W
8	REVENUE TREND ANALYSIS		BUDGETED	CURRENT EST.	FINAL PROPOSED	FINAL
9	6/30/2012	ACTUAL	REVENUE	REVENUE	6/30/2011	6/27/2012
10		2009-2010	2010-2011	2010-2011		
56						
57	STATE:					
58	7110 Basic Instr Subsidy	21,951,369	\$25,892,593	\$ 25,850,190	\$ 23,809,537	\$ -
59	Percent Increase		3.92%			
60	7110 Student Achievement Ed Block Grant					\$ 28,959,625
61	7140 Subsidies for Charter Schools	790,021	\$ 893,583	\$ 893,583	\$ -	\$ -
62	7150 School Performance		\$ -	\$ -	\$ -	\$ -
63	7160 Tuition-Orph/Private	63,441	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
64	7210 Homebound Instruction	-	\$ 2,000	\$ -	\$ -	\$ -
65	7220 Vocational Education	297,810	\$ 266,860	\$ 266,000	\$ 300,000	\$ 275,000
66	7230 Alternative Education	3,039	\$ 235,000	\$ -	\$ -	\$ -
67	7260 Job Trng Partnership	-	\$ -	\$ -	\$ -	\$ -
68	7271 Special Education	4,161,289	\$3,851,726	\$ 3,851,726	\$ 3,876,382	\$ 3,876,382
69	7290 Education Assistance	277,490	\$361,559	\$ 305,380	\$ -	\$ -
70	7310 Pupil Transportation	3,398,658	\$ 3,450,000	\$ 3,450,000	\$ 3,500,000	\$ -
71	7320 Rentals & Sinking Fnd	823,901	\$ 801,827	\$ 801,827	\$ 800,000	\$ 595,000
72	7330 Medical & Dental Svcs	100,476	\$ 125,000	\$ 99,212	\$ 100,000	\$ 75,000
73	7340Supplemntal Reimb/Basic Sub	-	\$ -	\$ -	\$ -	\$ -
74	7350 Sewage Treatment	-	\$ -	\$ -	\$ -	\$ -
75	7400 Voc Training	-	\$ -	\$ -	\$ -	\$ -
76	7500 DARE/ALT ED	66,417	\$ 12,000	\$ -	\$ -	\$ -
77	7505 Extra Grants		\$ 325,000	\$ 58,056	\$ 100,000	\$ 100,000
78	7501 Block Grant	1,353,181	\$1,353,181	\$ 1,268,932	\$ 498,547	\$ -
79	7810 Soc Sec/State Share	1,684,931	\$ 1,725,587	\$ 1,725,587	\$ 1,327,400	\$ -
80	7820 Retirement/State Share	959,854	\$ 1,677,871	\$ 1,100,000	\$ 1,455,000	\$ 1,900,000
81	7900 Tech Grants/LINK TO LEARN	-	\$ -	\$ -	\$ -	\$ -
82	TOTAL STATE REVENUE	\$ 35,931,877	\$ 40,973,787	\$ 39,720,493	\$ 35,816,866	\$ 35,831,007
84						
85						

	A	O	P	R	V	W
8	<b>REVENUE TREND ANALYSIS</b>		BUDGETED	CURRENT EST.	FINAL PROPOSED	FINAL
9	<b>6/30/2012</b>	ACTUAL	REVENUE	REVENUE	6/30/2011	6/27/2012
10		2009-2010	2010-2011	2010-2011		
86						
87						
88						
89						
90	FEDERAL:					
91	Stimulus BEF restricted					
92	8708 State Fiscal Stabilization Fund	2,950,446				
93	8703 Title I	766,662				
94	8701 IDEA Special Education Funding	1,165,039				
95	8705 Title II, Part D	14,600				
96	8100 Unrestricted Grants(Impact Aid)	122,766	\$ 125,000	\$ 133,623	\$ 180,000	\$ 180,000
97	8512 Restricted, IDEA, Part B	1,067,326	\$ 1,069,656	\$ 1,069,656	\$ 1,069,656	\$ 840,845
98	8514 Ed of Disadvantaged ECIA Title I	1,451,103	\$ 1,451,103	\$ 1,451,103	\$ 1,451,103	\$ 1,468,741
99	8515 T IID / Ed Tech	96,864	\$ 26,284	\$ 26,284	\$ -	\$ -
100	8515 T IIA Improv Tchrr Qual	358,626	\$ 358,626	\$ 358,626	\$ 358,626	\$ 305,490
101	8517 Drug Free Schools	29,012	\$ 25,000	\$ 25,000	\$ -	\$ -
102	8518 T V Innovative Ed/ Drug Free	-	\$ 12,000	\$ -	\$ -	\$ -
103	8519 Other ESEA & IDEA Programs	-	\$ -	\$ -	\$ -	\$ -
104	8520 Vocational/EDGAR Grant	-	\$ -	\$ -	\$ -	\$ -
105	8521 Vocational Carl Perkins	85,374	\$ 88,273	\$ 88,273	\$ 86,000	\$ 80,000
106	8560 Art Smart		\$ -	\$ -	\$ -	\$ -
107	8570 EESA, Title II		\$ -	\$ -	\$ -	\$ -
108	8620 Adult Basic Education		\$ -	\$ -	\$ -	\$ -
109	8680 Goals 2000, Title III		\$ -	\$ -	\$ -	\$ -
110	8690 Other Federal Revenue		\$ -	\$ -	\$ -	\$ -
111	8690 Misc Fed Revenue	219,000	\$ -	\$ -	\$ -	\$ -
112	8810 Med Asst. Reimb(ACCESS)	252,186	\$ 225,000	\$ 225,000	\$ 575,000	\$ 305,000
113	<b>TOTAL FEDERAL REVENUE</b>	\$ 8,579,004	\$ 3,380,942	\$ 3,377,565	\$ 3,720,385	\$ 3,180,076
114						
115	OTHER:					
116	9200 Proceeds/Ext Term Fin.		\$ -		\$ -	\$ -
117	9400 Sale of Real Prop		\$ -		\$ -	\$ -
118	9500 Refunds Prior Yr Exp		\$ -		\$ -	\$ -
119	<b>TOTAL OTHER REVENUE</b>		\$ -		\$ -	\$ -
120						
121	<b>TOTAL ALL REVENUE</b>	\$ 70,218,701	\$ 70,876,046	\$ 69,409,560	\$ 66,355,583	\$ 65,337,149
122	Percent Change		-0.99%			-1.53%
123						

	A	B	C	D	R	S	T
1							
2							
3							
4							
5							
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
7	1100	Salaries/Wages	100	Hetrick	14,703,775	17,195,522	15,440,149
8	Regular	Benefits & Burden	200	Hetrick	7,815,802	9,473,849	8,736,822
9	Instruction	Professional Svc.	300	Hetrick	871,000	218,195	218,195
10		Property Maint. Svc.	400	Hetrick	140,700	22,180	22,180
11		Transp/Training/Comm/Tuit	500	Hetrick	3,379,675	3,464,295	3,457,295
12		Supplies	600	Hetrick	787,000	663,338	641,338
13		Equipment	700	Hetrick	125,625	24,645	24,645
14		Dues/Judgements/Misc.	800	Hetrick	3,500	6,299	6,299
15					27,827,077	31,068,323	28,546,923
16	1190	Salaries/Wages	100	Hetrick	836,598	858,425	855,763
17	Federal Programs	Benefits	200	Hetrick	353,720	423,294	423,344
18		Professional Svc.	300	Hetrick	23,997	16,733	16,733
19		Property Maint. Svc.	400	Hetrick			0
20		Transp/Training/Comm/Tuit	500	Hetrick	2,000	1,550	1,550
21		Supplies	600	Hetrick	194,319	37,473	37,473
22		Equipment	700	Hetrick	0		
23		Dues/Judgements/Misc.	800	Hetrick	0		
24					1,410,634	1,337,475	1,334,863
25	1200	Salaries/Wages	100	Martin	4,290,322	3,072,451	4,242,473
26	Special	Benefits	200	Martin	2,316,728	1,525,337	2,031,581
27	Education	Professional Svc.	300	Martin	179,895	185,292	185,292
28		Transp/Training/Comm/Tuit	500	Martin	600,000	438,000	428,982
29		Supplies	600	Martin	36,000	22,500	21,500
30		Equipment	700	Martin	12,000	8,000	6,000
31					7,434,945	5,251,580	6,915,828
32	1211	Salaries/Wages	100	Martin	0	0	0
33	Life Skills	Benefits	200	Martin	0	0	0
34		Supplies	600	Martin	0	0	0
35					0	0	0
36	1221 / Deaf	Professional Svc.	300	Martin	0	0	0
37					0	0	0
38	1224 / Visual	Professional Svc.	300	Martin	0	0	0
39					0	0	0
40	1225	Salaries/Wages	100	Martin	0	0	0
41	Speech	Benefits	200	Martin	0	0	0
42		Professional Svc.	300	Martin	0	0	0
43					0	0	0
44	1231	Salaries/Wages	100	Martin	0	0	0

	A	B	C	D	R	S	T
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
45	Emotional	Benefits	200	Martin	0	0	0
46		Professional Svc.	300	Martin	0	0	0
47		Supplies	600	Martin	0	0	0
48					0	0	0
49	1241	Salaries/Wages	100	Martin	0	0	0
50	Learning	Benefits	200	Martin	0	0	0
51		Professional Svc.	300	Martin	0	0	0
52	Support	Supplies	600	Martin	0	0	0
53					0	0	0
54	1243	Salaries/Wages	100	Martin	203,470	33,221	257,572
55	Gifted	Benefits	200	Martin	110,263	6,648	111,172
56		Professional Svc.	300	Martin	1,000	1,030	1,030
57		Property Maint. Svc.	400	Martin	15,000	0	0
58		Transp/Training/Comm/Tuit	500	Martin	10,500	10,000	10,000
59		Supplies	600	Martin	15,700	11,775	11,775
60		Equipment	700	Martin	2,500	1,800	1,800
61					358,433	64,474	393,349
62	1260 Physical	Professional Svc.	300	Martin	0	0	0
63					0	0	0
64	1270 Multi	Professional Svc.	300	Martin	0	0	0
65					0	0	0
66	1290	Salaries/Wages	100	Martin	646,831	405,564	495,164
67	IDEA, ACCESS, SPEC ED	Benefits	200	Martin	294,482	261,215	297,485
68		Professional Svc.	300	Martin	83,252	75,000	75,000
69		Transp/Training/Comm/Tuit	500	Martin	51,000	39,000	42,000
70		Supplies	600	Martin	17,778	33,233	30,974
71		Equipment	700	Martin	22,393	22,393	22,393
72					1,115,736	836,405	963,016.00
73	1320	Salaries/Wages	100	Hetrick	67,996	0	67,405
74	Vocational	Benefits	200	Hetrick	30,956	0	27,897
75		Professional Svc.	300	Hetrick		0	0
76	Marketing	Supplies	600	Hetrick	905	679	679
77		Equipment	700	Hetrick	2,010	0	0
78					101,867	679	95,980
79	1360	Salaries/Wages	100	Hetrick	203,406	0	0
80	Vocational	Benefits	200	Hetrick	92,605	0	0
81		Professional Svc.	300	Hetrick		0	0
82	Business	Property Maint. Svc.	400	Hetrick		0	0
83	Education	Supplies	600	Hetrick	2,010	1,125	1,125
84		Equipment	700	Hetrick	0	0	0
85					298,021	1,125	1,125
86	1370	Supplies	600	Hetrick	7,613	7,604	7,604

	A	B	C	D	R	S	T
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
87	Electronics	Equipment	700	Hetrick	2,525	0	0
88					10,138	7,604	7,604
89	1380	Salaries/Wages	100	Hetrick	548,308	667,652	600,247
90	Vocational	Benefits	200	Hetrick	249,628	306,670	278,773
91		Professional Svc.	300	Hetrick			
92	Trade &	Property Maint. Svc.	400	Hetrick		5,200	5,200
93	Industry	Supplies	600	Hetrick	60,300	50,775	50,775
94		Equipment	700	Hetrick	40,200	26,200	26,200
95					898,436	1,056,497	961,195
96	1390	Salaries/Wages	100	Hetrick	79,232	64,804	62,679
97	Vocational	Benefits	200	Hetrick	36,072	47,875	47,450
98	Instructional	Professional Svc.	300	Hetrick	7,500	9,500	9,500
99		Property Maint. Svc.	400	Hetrick	5,000	2,000	2,000
100		Transp/Training/Comm/Tuit	500	Hetrick	12,000	10,600	10,600
101		Supplies	600	Hetrick	7,500	7,925	7,925
102		Equipment	700	Hetrick	12,000	12,000	12,000
103		Dues/Judgements/Misc.	800	Hetrick	6,500	5,000	5,000
104					165,804	159,704	157,154

	A	B	C	D	R	S	T
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
105	1400	Property Maint. Svc.	400	Hetrick	0	0	0
106					0	0	0
107	1420	Salaries/Wages	100	Hetrick	8,000	0	0
108		Benefits	200	Hetrick	1,500	0	0
109	Summer School	Supplies	600	Hetrick	500	375	375
110					10,000	375	375
111	1430	Salaries/Wages	100	Hetrick	16,608	0	14,000
112	Homebound	Benefits	200	Hetrick	7,562	0	4,719
113		Professional Svc.	300	Hetrick	0	0	0
114					24,170	0	18,719
115	1441 Incarcerated	Transp/Training/Comm/Tuit	500	Hetrick	0	0	0
116					0	0	0
117	1490	Salaries/Wages	100	Hetrick	155,966	0	0
118	Other Instruction	Benefits	200	Hetrick	88,957	0	0
119	Tutoring/Coaches	Professional Svc.	300	Hetrick	14,399	14,399	14,399
120		Transp/Training/Comm/Tuit	500	Hetrick	300	300	300
121		Supplies	600	Hetrick	213	0	0
122		Equipment	700	Hetrick	0	0	0
123					259,835	14,699	14,699
124	1500 - Nonpublic	Supplies	300	Hetrick			9483
125			600	Hetrick	0	9,571	88
126					0	9,571	9,571
127	2110	Transp/Training/Comm/Tuit	500	Hetrick	0	0	0
128	Pupil Services	Supplies	600	Hetrick	0	0	0
129		Equipment	700	Hetrick	0	0	0
130					0	0	0
131	2120	Salaries/Wages	100	Hetrick	736,213	776,855	843,284
132	Guidance	Benefits	200	Hetrick	405,224	358,502	399,707
133		Transp/Training/Comm/Tuit	500	Hetrick	2,020	2,020	2,020
134		Supplies	600	Hetrick	20,100	25,620	25,620
135		Equipment	700	Hetrick	3,015	1,136	1,136
136					1,166,572	1,164,133	1,271,766



	A	B	C	D	R	S	T
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
137	2140 Scoring	Professional Svc.	300	Hetrick	7,575	6,000	6,000
138					7,575	6,000	6,000
139	2160	Salaries/Wages	100	Hetrick	25,962	28,815	27,901
140	Attendance	Benefits	200	Hetrick	11,820	20,157	19,974
141	Services	Professional Svc.	300	Hetrick	23,000	0	0
142		Transp/Training/Comm/Tuit	500	Hetrick	3,500	3,150	4,150
143		Supplies	600	Hetrick	3,800	0	0
144					68,082	52,122	52,025
145	2190	Salaries/Wages	100	Hetrick	0	0	0
146	Administrative	Benefits	200	Hetrick	0	0	0
147	Supplemental	Professional Svc.	300	Hetrick	0	0	0
148		Supplies	600	Hetrick	0	1,000	1,000
149					0	1,000	1,000
150	2220	Salaries/Wages	100	Stewart	501,043	466,414	456,139
151	Technology	Benefits	200	Stewart	228,110	201,388	199,823
152	Services	Professional Svc.	300	Stewart	1,206	2,000	2,000
153		Property Maint. Svc.	400	Stewart	292,000	670,000	670,000
154		Transp/Training/Comm/Tuit	500	Stewart	240,000	241,187	359,853
155		Supplies	600	Stewart	65,000	63,900	63,900
156		Equipment	700	Stewart	1,000	750	750
157		Dues/Judgements/Misc.	800	Stewart	800	800	800
158					1,329,159	1,646,439	1,753,265
159	2240	Salaries/Wages	100	Hetrick	0	0	0
160	Tech Teaching	Benefits	200	Hetrick	0	0	0
161	Title IID	Professional Svc.	300	Hetrick	0	0	0
162					0	0	0
163	2250	Salaries/Wages	100	Hetrick	415,304	17,391	418,077
164	Library Services	Benefits	200	Hetrick	224,439	18,635	183,627
165		Professional Svc.	300	Hetrick	0	0	0
166		Transp/Training/Comm/Tuit	500	Hetrick	0	0	0
167		Supplies	600	Hetrick	50,273	44,004	55,093
168		Equipment	700	Hetrick	0	0	0
169					690,016	80,030	656,797
170	2260	Salaries/Wages	100	Hetrick	10,380	5,000	5,000
171	Curriculum	Benefits	200	Hetrick	4,726	0	0
172		Professional Svc.	300	Hetrick	0	0	0
173	Development	Transp/Training/Comm/Tuit	500	Hetrick	9,000	0	0
174		Supplies	600	Hetrick	2,030	0	0
175					26,136	5,000	5,000
176	2270	Salaries/Wages	100	Hetrick	85,260	145,272	145,272
177	Staff Development	Benefits	200	Hetrick	99,146	67,000	67,000
178		Professional Svc.	300	Hetrick	4,523	0	0

	A	B	C	D	R	S	T
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
179		Transp/Training/Comm/Tuit	500	Hetrick	5,025	25,998	25,998
180		Supplies	600	Hetrick	12,500	1,500	1,500
181		Equipment	700	Hetrick	2,000	0	0
182		Dues/Judgements/Misc.	800	Hetrick	1,000	1,000	1,000
183					209,454	240,770	240,770
184	2271 Prof Devel	Salaries/Wages	100	Hetrick	0	0	0
185	Certificated	Benefits	200	Hetrick	0	0	0
186		Transp/Training/Comm/Tuit	500	Hetrick	6,000	5,000	5,000
187					6,000	5,000	5,000
188	2272 Non-Cert PD	Transp/Training/Comm/Tuit	500	Hetrick	0	0	0
189					0	0	0
190	2275	Salaries/Wages	100	Hetrick	0	0	0
191	Staff Support	Benefits	200	Hetrick	0	0	0
192					0	0	0
193	2310	Salaries/Wages	100	Hufnagel	6,197	0	6,197
194	Board of Education	Benefits	200	Hufnagel	2,821	0	2,821
195	Services	Professional Svc.	300	Hufnagel	40,000	42,200	42,200
196		Transp/Training/Comm/Tuit	500	Hufnagel	8,000	8,135	8,135
197		Supplies	600	Hufnagel	5,000	4,750	4,750
198		Dues/Judgements/Misc.	800	Hufnagel	13,500	77,000	75,000
199					75,518	132,085	139,103
200	2320 Board Treas.	Salaries/Wages	100	Hufnagel	0	0	0
201					0	0	0

	A	B	C	D	R	S	T
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
202	2330	Salaries/Wages	100	Bus Admin	62,911	63,493	62,655
203	Tax Collection	Benefits	200	Bus Admin	28,641	32,787	32,619
204		Professional Svc.	300	Bus Admin	135,000	154,050	149,050
205		Property Maint. Svc.	400	Bus Admin	800	800	800
206		Transp/Training/Comm/Tuit	500	Bus Admin	4,000	4,015	4,015
207		Supplies	600	Bus Admin	3,000	2,250	2,250
208		Equipment	700	Bus Admin	1,000	1,000	1,000
209		Dues/Judgements/Misc.	800	Bus Admin	(175,595)	(120,595)	(120,595)
210					59,757	137,800	131,795
211	2350 Legal Svc.	Professional Svc.	300	Hufnagel	80,000	200,000	200,000
212					80,000	200,000	200,000
213	2360	Salaries/Wages	100	Hufnagel	254,018	264,816	261,578
214	Office of the	Benefits	200	Hufnagel	126,117	80,707	81,699
215	Superintendent	Transp/Training/Comm/Tuit	500	Hufnagel	1,000	5,500	5,500
216		Supplies	600	Hufnagel	2,000	3,000	3,000
217		Equipment	700	Hufnagel	1,500	0	0
218		Dues/Judgements/Misc.	800	Hufnagel	5,600	5,600	10,600
219					390,235	359,623	362,377
220	2380	Salaries/Wages	100	Hetrick	1,832,660	1,861,539	1,976,846
221	Office of the	Benefits	200	Hetrick	764,111	703,312	737,439
222		Professional Svc.	300	Hetrick	0	0	0
223	Principal	Transp/Training/Comm/Tuit	500	Hetrick	40,000	51,888	51,888
224		Supplies	600	Hetrick	40,200	48,493	48,493
225		Equipment	700	Hetrick	3,015	187	187
226					2,679,986	2,665,419	2,814,852
227	2390	Salaries/Wages	100	Stewart	451,708	459,318	357,560
228	Administrative	Benefits	200	Stewart	179,327	191,087	165,264
229	Support Services	Transp/Training/Comm/Tuit	500	Stewart	22,000	13,860	13,700
230		Supplies	600	Stewart	8,000	7,500	7,500
231		Equipment	700	Stewart	4,000	3,000	3,000
232		Dues/Judgements/Misc.	800	Stewart	10,000	11,000	11,000
233					675,035	685,765	558,024

	A	B	C	D	R	S	T
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
234	2400 ABG Prof Dev	Salaries/Wages	100	Hetrick	0	0	0
235		Benefits	200	Hetrick	0	0	0
236		Professional Svc.	300	Hetrick	0	0	0
237					0	0	0
238	2430 Dental	Salaries/Wages	100	Stewart	0	0	0
239					0	0	0
240	2440	Salaries/Wages	100	HETRICK	457,653	485,784	461,491
241	Nursing Services	Benefits	200	HETRICK	188,355	233,193	238,126
242		Professional Svc.	300	HETRICK	16,080	13,000	13,000
243		Transp/Training/Comm/Tuit	500	HETRICK	3,000	2,000	2,000
244		Supplies	600	HETRICK	5,025	5,056	5,056
245		Equipment	700	HETRICK	1,307	6,550	6,550
246					671,420	745,583	726,223
247	2500	Salaries/Wages	100	Bus Admin	533,541	392,085	387,111
248	Business	Benefits	200	Bus Admin	220,141	200,079	199,199
249	Administration	Professional Svc.	300	Bus Admin		0	0
250		Property Maint. Svc.	400	Bus Admin		0	0
251	Services	Transp/Training/Comm/Tuit	500	Bus Admin	15,000	30,302	30,060
252		Supplies	600	Bus Admin	18,002	13,652	13,652
253		Equipment	700	Bus Admin	2,400	2,200	2,200
254		Dues/Judgements/Misc.	800	Bus Admin	(28,400)	25,499	25,499
255					760,684	663,817	657,721

	A	B	C	D	R	S	T
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
256	2610	Salaries/Wages	100	Kennerknecht	642,303	776,443	905,230
257	Physical Plant	Benefits	200	Kennerknecht	347,053	331,837	418,748
258	Facilities	Professional Svc.	300	Kennerknecht	20,000	23,690	23,690
259		Property Maint. Svc.	400	Kennerknecht	1,710,000	1,291,519	1,082,134
260		Transp/Training/Comm/Tuit	500	Kennerknecht	300,000	292,288	185,622
261		Supplies	600	Kennerknecht	375,000	303,467	303,467
262		Equipment	700	Kennerknecht	32,000	15,000	35,000
263		Dues/Judgements/Misc.	800	Kennerknecht	2,000	3,500	3,500
264					3,428,356	3,037,744	2,957,391
265	2620	Salaries/Wages	100	Kennerknecht	1,451,900	1,153,493	1,202,309
266	Plant Maintenance	Benefits	200	Kennerknecht	728,305	703,533	735,223
267		Professional Svc.	300	Kennerknecht			
268	& Operation	Property Maint. Svc.	400	Kennerknecht	180,000	207,614	207,614
269		Supplies	600	Kennerknecht	432,719	404,000	404,000
270					2,792,924	2,468,640	2,549,145
271	2710	Salaries/Wages	100	Bus Admin	67,470	58,578	57,236
272	Student	Benefits	200	Bus Admin	30,717	28,793	28,592
273	Transportation	Transp/Training/Comm/Tuit	500	Bus Admin	2,613	3,652	3,652
274	Services	Supplies	600	Bus Admin	1,800	1,350	1,350
275		Equipment	700	Bus Admin	1,500	500	500
276		Dues/Judgements/Misc.	800	Bus Admin	600	618	618
277					104,700	93,491	91,948
278	2720	Transp/Training/Comm/Tuit	500	Bus Admin	4,824,410	4,877,010	4,847,010
279	Vehicle Operation	Supplies( Bulk Fuel )	600	Bus Admin	538,185	663,185	663,185
280					5,362,595	5,540,195	5,510,195
281	2750 Non-Pub Trans	Transp/Training/Comm/Tuit	500	Bus Admin	98,490	108,490	108,490
282					98,490	108,490	108,490
283	2813	Salaries/Wages	100	Hetrick	0	0	0
284	Program	Benefits	200	Hetrick	0	0	0
285	Evaluation	Professional Svc.	300	Hetrick	0	0	0
286		Transp/Training/Comm/Tuit	500	Hetrick	0	0	0
287		Supplies	600	Hetrick	1,000	0	0
288					1,000	0	0

	A	B	C	D	R	S	T
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
289	2834	Salaries/Wages	100	Hetrick	0	0	0
290	Staff Dev. Cert.	Benefits	200	Hetrick	0	0	0
291	Non-Instructional	Transp/Training/Comm/Tuit	500	Hetrick	1,000	3,000	3,000
292					1,000	3,000	3,000
293	2836	Salaries/Wages	100	Hetrick	0	0	0
294	Prof. Development	Benefits	200	Hetrick	0	0	0
295	Non-Certified	Professional Svc.	300	Hetrick	0	0	0
296	Non-Instructional	Transp/Training/Comm/Tuit	500	Hetrick	0	0	0
297					0	0	0
298	2843 Programming	Professional Svc.	300	Bus Admin	1,010	1,040	1,040
299					1,010	1,040	1,040
300	2849	Professional Svc.	300	Bus Admin	0	0	0
301	Data Processing	Property Maint. Svc.	400	Bus Admin	0	0	0
302	Services	Supplies	600	Bus Admin	0	0	0
303		Equipment	700	Bus Admin	0	0	0
304					0	0	0
305	2850	Salaries/Wages	100	Hetrick	53,595	48,208	46,701
306	Federal Programs	Benefits	200	Hetrick	29,158	24,871	24,570
307		Professional Svc.	300	Hetrick			
308		Transp/Training/Comm/Tuit	500	Hetrick	1,500	250	250
309		Supplies	600	Hetrick	2,024	200	200
310		Equipment	700	Hetrick	0	0	0
311					86,277	73,529	71,721
312	2900 Media Svc	Transp/Training/Comm/Tuit	500	Hufnagel	78,090	78,090	78,090
313					78,090	78,090	78,090

	A	B	C	D	R	S	T
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
314	3200	Salaries/Wages	100	Hetrick	189,974	63,320	77,100
315	Student Activities	Benefits	200	Hetrick	86,489	15,830	0
316		Professional Svc.	300	Hetrick	7,500	7,500	7,500
317		Transp/Training/Comm/Tuit	500	Hetrick	64,000	39,972	39,972
318		Supplies	600	Hetrick	1,000	750	750
319		Equipment	700	Hetrick	500	500	500
320		Dues/Judgements/Misc.	800	Hetrick	0	0	0
321					349,463	127,872	125,822
322	3201	Salaries/Wages	100	Hetrick	0	0	0
323	Student Activities	Benefits	200	Hetrick	0	0	0
324					0	0	0
325	3390	Salaries/Wages	100	Hetrick	1,038	0	0
326	Parent	Benefits	200	Hetrick	473	0	0
327		Professional Svc.	300	Hetrick		7,000	7,000
328	Involvement	Supplies	600	Hetrick	20,000	10,500	10,500
329					21,511	17,500	17,500
330	4200/5100	Dues/Judgements/Misc.	800	Bus Admin	0	0	0
331					0	0	0
332	5110 Debt Service	Fund Transfers	900	Bus Admin	3,280,043	3,363,050	3,364,550
333					3,280,043	3,363,050	3,364,550
334	5220 Athletics	Fund Transfers	900	Bus Admin	626,300	626,137	626,137
335					626,300	626,137	626,137
336	5220 Food Service	Equipment	930	Bus Admin	0	0	0
337					0	0	0
338	5230 Capital Res.	Fund Transfers	900	Bus Admin	1,000,000	500,000	480,000
339					1,000,000	500,000	480,000
340	5240 Debt Service	Fund Transfers	900	Bus Admin	0	0	0
341					0	0	0

	A	B	C	D	R	S	T
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	2012-2013 Final
342	5900 Contingency	General Contingency	120	Hufnagel	730,000	0	0
343	5900 Contingency	Non Athletic Supplemental	194	Hufnagel	0	0	0
344	5900 Contingency	Contingency High Ed	910	Hufnagel	0	0	0
345	5900 Contingency	Unresolved Staff	912	Hufnagel	150,000	150,000	150,000
346	5900 Contingency	Heating Fuel Contingency	921	Hufnagel	50,000	50,000	50,000
347	5900 Contingency	Fuel Transportation Contingency	933	Hufnagel	50,000	50,000	50,000
348	5900 Contingency	Superintendent Reserve	934	Hufnagel	0		
349	5900 Contingency	Board Goals/Facilities Plan	950	Hufnagel	200,000	100,000	100,000
350	5900 Contingency	Athletics	999	Bus Admin	0		
351	Contingency Total				1,180,000	350,000	350,000
352					67,222,484	64,987,875	65,337,149