

Warren School District Budget

	08-9 Audit	09-10 Budget	09-10 Audit	10-11 Budget	11-12 Proposed	Difference	% Δ	Comments (see Budget Notes)
Per Pupil Costs	\$11,929	\$12,347		\$11,563	\$11,139			
REGULAR CLASSROOM EDUCATION								
Classrm Tchr Sals	445,690	450,086	464,966	520,053	478,782			<i>cut two aide positions</i>
Art Salary	13,518	14,287	17,563	18,944	19,228			
Early Education	55,901	59,410	62,428	60,682	61,238			
Foreign Lang Sal.	0	18,902	16,348	18,392	16,594			
Physical Ed Salary	26,334	26,773	26,773	29,748	30,194			
Music Salary	25,306	25,087	24,892	27,575	27,911			
Temporary Salaries	7,242	12,500	11,354	12,500	12,500			
Benefits	157,956	193,451	179,291	226,862	219,524			
Prof. Development	13,320	15,000	17,341	15,000	16,500			
Purchased Services	0	1,200	0	1,590	1,590			
Equipment Repair	5,335	7,500	6,983	7,500	7,500			
Materials & Equip.	28,276	27,415	27,630	30,970	34,162			<i>More students; new K classroom</i>
	\$778,878	\$851,611	\$855,569	\$969,816	\$925,723	-44,093	-4.5%	
SPECIAL / COMPENSATORY EDUCATION & SPEECH								
Spec Ed. S/B	169,499	153,252	208,248	249,695	303,372			<i>Change in population</i>
EEE S/B	28,077	31,503	20,808	11,127	11,339			
Comp. Ed. S/B	99,673	108,379	114,863	104,917	99,395			
Speech S/B	67,152	69,573	71,068	71,585	74,445			
Tests & Servs	26,351	36,040	26,682	33,650	33,650			
Speech Materials	560	750	948	750	750			
Sp/Ed Materials	3,763	2,850	2,613	2,850	2,850			
	\$395,075	\$402,347	\$445,230	\$474,574	\$525,801	51,227	10.8%	
<i>Federal and State Funding -- see revenues below</i>	186,567	201,315	201,315	256,311	291,836			
Total Direct Instruction	\$1,173,953	\$1,253,958	\$1,300,799	\$1,444,390	\$1,451,524	7,134	0.5%	
Support Services								
SCHOOL COUNSELOR								
Guidance S/B	26,130	32,910	26,739	27,378	27,808			
Guidance Materials	0	100	0	100	100			
	\$26,130	33,010	26,739	27,478	27,908	430	1.6%	
HEALTH SERVICES								
Health S/B	19,642	23,481	17,684	24,195	21,342			
Health Materials	392	750	542	750	750			
	\$20,034	\$24,231	\$18,226	24,945	22,092	-2,853	-11.4%	
IMPROVEMENT OF INSTRUCTION								
Inservice Fund	266	750	0	750	750	0	0.0%	
LIBRARY & MEDIA CENTER								
Salaries & Benefits	30,305	31,412	26,668	29,841	30,289			
Equipment Repair	572	1,000	1,927	1,000	1,000			
Supplies & Equip.	475	400	463	400	400			
Books & Periodicals	3,487	3,890	4,303	4,450	4,450			
	\$34,839	36,702	33,361	35,691	36,139	448	1.3%	
EDUCATION TECHNOLOGY								
Salaries & Benefits	14,132	15,636	14,630	15,285	14,838			
Equipment Repair	392	1,000	843	1,000	1,000			
Softw're & Supplies	474	600	0	600	600			
Equipment	6,292	10,000	11,394	10,000	12,041			<i>Actual lease cost</i>
	\$21,290	27,236	26,867	26,885	28,479	1,594	5.9%	

	08-9 Audit	09-10 Budget	09-10 Audit	10-11 Budget	11-12 Proposed	Difference	% Δ
SCHOOL BOARD							
Board Reimbursm't	2,885	2,500	1,500	2,500	2,500		
Board Secretary	1,050	646	1,119	646	646		
Legal Expenses	50	4,500	4,238	4,500	4,500		
Advertising & Ins.	1,578	2,500	2,195	2,500	2,500		
VSBA Dues & Other	1,075	2,450	1,497	7,450	2,450		
	\$6,638	12,596	10,549	17,596	12,596	-5,000	-28.4%
SUPERVISORY UNION							
Supervisory Union	31,044	37,667	37,667	37,010	47,143	10,133	27.4%
SCHOOL ADMINISTRATION							
Principal S/B	145,134	147,930	148,968				
Principal Salary				68,804	82,532		<i>reflects competitive salary for position</i>
Admin Asst Salary				39,437	40,628		
Admin Benefits				39,525	41,988		
Inservice/Dues	0	300	1,208	300	300		
Postage	922	1,250	351	1,250	1,250		
Supplies & Equipm't	1,703	400	456	400	400		
	\$147,759	149,880	150,983	149,716	167,098	17,382	11.6%
FISCAL SERVICES							
Business Manager	6,334	7,829	7,829	7,342	9,037		<i>More students means a bigger share of WWSU budget</i>
Account'g Services	13,034	16,091	16,091	15,330	19,004		
Auditor	2,900	3,000	2,900	3,000	3,000		
	\$22,268	26,920	26,820	25,672	31,041	5,369	20.9%
	08-9 Audit	09-10 Budget	09-10 Audit	10-11 Budget	11-12 Proposed	Difference	% Δ
BUILDING OPERATION & MAINTENANCE							
Salaries & Benefits	64,746	71,674	66,519	72,166	74,452		
Trash	4,583	3,500	3,770	4,700	4,700		
Contracted Services	21,217	20,725	25,281	22,400	22,400		
Property Insurance	5,657	5,500	4,103	5,500	5,500		
Telephone	1,643	2,350	3,566	1,900	1,900		
LP Gas & Fuel Oil	15,137	33,500	16,637	26,375	26,375		
Electricity	21,685	26,000	21,428	23,000	23,000		
Special Projects	25,429	4,600	0	6,100	6,100		
Supplies & Equipm't	9,272	9,000	11,559	9,000	9,500		
	\$169,369	176,849	152,863	171,141	173,927	2,786	1.6%
TRANSPORTATION							
Salaries & Benefits	39,547	43,116	43,856	42,785	44,418		
Contracted Trans.	729	0	0	0	0		
Repairs	17,517	7,500	12,515	10,000	10,000		
Lease	25,841	27,096	23,795	39,781	16,135		
Insurance	657	1,500	694	1,500	800		
Fuel	9,114	16,800	6,638	16,800	15,400		
	\$93,405	96,012	87,498	110,866	86,753	-24,113	-21.7%
<i>Total Support Serv's</i>	\$573,042	\$621,853	\$571,573	\$627,752	\$633,926	6,174	1.0%
FOOD SERVICE	8,381	9,000	4,134	9,000	9,000	0	0.0%
Long-term debt: water					7,938		
DEBT SERVICE	4,999	5,000	11,756	5,000	6,000		
Elementary Total	\$1,760,375	\$1,889,811	\$1,888,262	\$2,086,142	\$2,108,388	22,246	1.1%
SPECIAL ARTICLES							
Technology	0	0	0	0	0		
Building Reserve	0	0	0	16,000	29,000		
Bus Reserve	0	0	0	0	0		
	0	0	0	16,000	29,000		
Total for Warren School District	\$1,760,375	\$1,889,811	\$1,888,262	\$2,102,142	\$2,137,388	35,246	1.7%

	08-9 Audit	09-10 Budget	09-10 Audit	10-11 Budget	11-12 Proposed	Difference	% Δ
Less							
Local Revenues							
Tuition	19,089	4,800	49,046	41,250	43,500		
Rental of Building	58,557	57,387	57,387	55,658	56,574		
Interest Income	4,485	17,500	17,172	5,000	7,500		
	82,131	79,687	123,605	101,908	107,574	5,666	5.6%
Federal Revenue							
IDEA-B Revenue	25,988	23,997	22,540	23,997	23,997		
Title 1 Revenue	34,207	25,000	36,444	25,000	32,000		
National Forest	24,318	17,000	23,566	17,000	20,000		
	84,513	65,997	82,550	65,997	75,997	10,000	15.2%
State Revenues & Subgrants							
Sp. Ed Mainstream	35,905	41,177	41,177	41,542	49,646		
Sp. Ed Intensive	81,351	94,453	87,691	149,919	166,173		
Special Ed EEE	13,236	17,688	17,555	16,853	20,020		
Small Schools Grant	0	0	0				
K-12 Transp.	40,230	41,370	40,471	39,230	29,940		
	170,722	194,688	186,894	247,544	265,779	18,235	7.4%
Other Revenue							
Miscellaneous	1,035	0	1,092				
Fund Balance	18,795	23,989	23,989	56,910	54,868		
Subtotal Revenue	357,196	364,361	418,130	472,359	504,218	31,859	6.7%
Capital Debt Credit	11,246	10,470	8,270	4,966			
Total Rev. & Credits	368,442	374,831	426,400	480,629	504,218	23,589	4.9%
Local Ed Spending PK-6	1,391,933	1,514,980	1,461,862	1,621,481	1,633,170	11,689	0.72%
"Equalized pupils" PK-6	121.46	122.88		140.23	146.62	6.4	4.6%
Per pupil spending PK-6	\$11,929	\$12,347		\$11,563	\$11,139	-424	-3.7%
Base Ed spending		\$8,544		\$8,544	\$8,544		
Local Spending adjustment		145%		135%	130%		
Base Homestead Ed. Tax rate		\$0.860		\$0.860	\$0.870		
P-6 Homestead Tax Rate		\$1.243		\$1.194	\$1.134	-0.06	-5.0%
% Warren Students students in P-6		49.42%		52.72%	55.56%		
Portion of local Homestead rate for Warren		\$0.614		\$0.629	\$0.630		
"Equalized pupils" 7-12	124.98	125.77		125.76	117.28		
Per pupil spending 7-12	\$11,835	\$12,162		\$12,466	\$12,634	168.00	1.3%
Base Ed spending		\$8,544		\$8,544	\$8,544		
HU Spending adjustment		142%		146%	148%		
Base Homestead Tax rate	\$0.87	\$0.86		\$0.860	\$0.870		
7-12 Homestead Tax Rate		\$1.224		\$1.287	\$1.286	0.00	0.0%
% Warren Students students in 7-12		50.58%		47.28%	44.44%		
Portion of local Homestead rate for HUHSE		\$0.619		\$0.608	\$0.572		
Equalized Res. property tax	\$1.259	\$1.233		\$1.238	\$1.202	-0.04	-2.9%
Com'n Level of Apprais'l	104.4%	105.83%		104.45%	106.52%		
Estimated Res. Property tax	\$1.21	\$1.17		\$1.185	\$1.128	-0.06	-4.8%
Equalzd non-res. tax rate:	\$1.30	\$1.28		\$1.31	\$1.27		
Income Tax factor:	2.64%	2.58%		2.62%	2.49%		
Tax Cap for Household income of \$87,999	\$2,295	\$2,270		\$2,306	\$2,188	-118.00	-5.1%

291,836