

Warren School District Budget

	08-9 Voted	08-9 Actual	09-10 Budget	10-11 Proposed	Difference	% Δ	Comments (see Budget Notes)
Per Pupil Costs		\$11,929	\$12,347	\$11,563			
REGULAR CLASSROOM EDUCATION							
Classrm Tch'r Sals	458,304	445,690	450,086	520,053			<i>Includes new teacher & aide</i>
Art Salary	13,417	13,518	14,287	18,944			<i>More kids = more staff time</i>
Early Education	56,359	55,901	59,410	60,682			
Foreign Lang Sal.	17,313	0	18,902	18,392			<i>Staff change</i>
Physical Ed Salary	25,766	26,334	26,773	29,748			<i>More kids = more staff time</i>
Music Salary	24,477	25,306	25,087	27,575			<i>More kids = more staff time</i>
Temporary Salaries	12,500	7,242	12,500	12,500			
Benefits	187,721	157,956	193,451	226,862			<i>Includes new teacher & aide</i>
Prof. Development	14,000	13,320	15,000	15,000			
Purchased Services	1,200	0	1,200	1,590			
Equipment Repair	7,500	5,335	7,500	7,500			
Materials & Equip.	25,450	28,276	27,415	30,970			<i>More kids = more books, etc.</i>
	\$844,007	\$778,878	\$851,611	\$969,816	118,205	13.9%	
SPECIAL / COMPENSATORY EDUCATION & SPEECH							
Spec Ed. S/B	139,213	169,499	153,252	249,695			<i>Increased Spec Ed case load*</i>
EEE S/B	20,933	28,077	31,503	11,127			
Comp. Ed. S/B	92,683	99,673	108,379	104,917			
Speech S/B	62,789	67,152	69,573	71,585			
Tests & Servs	36,040	26,351	36,040	33,650			
Speech Materials	750	560	750	750			
Sp/Ed Materials	2,850	3,763	2,850	2,850			
	\$355,258	\$395,075	\$402,347	\$474,574	72,227	18.0%	
<i>Federal and State Funding</i>							
-- see revenues below	186,567	186,567	201,315	256,311			<i>*And additional revenue offset</i>
Total Direct Instruction	\$1,199,265	\$1,173,953	\$1,253,958	\$1,444,390	190,432	15.2%	
Support Services							
	08-9 Voted	08-9 Actual	09-10 Budget	10-11 Proposed	Difference	% Δ	
SCHOOL COUNSELOR							
Guidance S/B	31,973	26,130	32,910	27,378			<i>(-change in health insurance)</i>
Guidance Materials	100	0	100	100			
	\$32,073	\$26,130	\$33,010	\$27,478	-5,532	-16.8%	
HEALTH SERVICES							
Health S/B	22,407	19,642	23,481	24,195			
Health Materials	750	392	750	750			
	\$23,157	\$20,034	\$24,231	\$24,945	714	2.9%	
IMPROVEMENT OF INSTRUCTION							
Inservice Fund	750	266	750	750	0	0.0%	
LIBRARY & MEDIA CENTER							
Salaries & Benefits	30,754	30,305	31,412	29,841			<i>Staff change</i>
Equipment Repair	1,000	572	1,000	1,000			
Supplies & Equip.	400	475	400	400			
Books & Periodicals	3,890	3,487	3,890	4,450			<i>More kids = more books, etc.</i>
	\$36,044	\$34,839	\$36,702	\$35,691	-1,011	-2.8%	
EDUCATION TECHNOLOGY							
Salaries & Benefits	15,638	14,132	15,636	15,285			<i>Staff change</i>
Equipment Repair	1,000	392	1,000	1,000			
Softw're & Supplies	600	474	600	600			
Equipment	6,000	6,292	10,000	10,000			<i>New equipment lease</i>
	\$23,238	\$21,290	\$27,236	\$26,885	-351	-1.3%	

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SCHOOL BOARD						
Board Reimbursm't	1,250	2,885	2,500	2,500		
Board Secretary	646	1,050	646	646		
Legal Expenses	4,500	50	4,500	4,500		
Advertising	2,500	1,578	2,500	2,500		
VSBA Dues & Other	2,450	1,075	2,450	7,450		<i>*see Budget Notes.</i>
	\$11,346	\$6,638	12,596	17,596	5,000	39.7%
SUPERVISORY UNION						
Supervisory Union	31,313	31,044	37,667	37,010	-657	-1.7%
SCHOOL ADMINISTRATION						
Principal S/B	148,048	145,134	147,930			
Principal Salary				68,804		
Admin Asst Salary				39,437		
Admin Benefits				39,527		
Inservice/Dues	300	0	300	300		
Postage	1,250	922	1,250	1,250		
Supplies & Equipm't	400	1,703	400	400		
	\$149,998	\$147,759	149,880	149,718	-162	-0.1%
FISCAL SERVICES						
Business Manager	6,350	6,334	7,829	7,342		
Account'g Services	13,085	13,034	16,091	15,330		
Auditor	2,800	2,900	3,000	3,000		
	\$22,235	\$22,268	26,920	25,672	-1,248	-4.6%
	08-9 Voted	08-9 Actual	09-10 Budget	10-11 Proposed	Difference	% Δ
BUILDING OPERATION & MAINTENANCE						
Salaries & Benefits	70,387	64,746	71,674	72,166		
Trash	3,500	4,583	3,500	4,700		
Contracted Services	20,285	21,217	20,725	22,400		
Property Insurance	5,500	5,657	5,500	5,500		
Telephone	2,350	1,643	2,350	1,900		
LP Gas & Fuel Oil	29,040	15,137	33,500	26,375		<i>Oil @ \$3.75/gal?</i>
Electricity	26,000	21,685	26,000	23,000		
Special Projects	23,600	25,429	4,600	6,100		<i>Painting, sprinkler work</i>
Supplies & Equipm't	9,000	9,272	9,000	9,000		
	\$189,662	\$169,369	176,849	171,141	-5,708	-3.2%
TRANSPORTATION						
Salaries & Benefits	42,360	39,547	43,116	42,785		
Contracted Trans.	1,100	729	0	0		
Repairs	7,500	17,517	7,500	10,000		
Lease	26,774	25,841	27,096	39,781		<i>Last of old bus loans, first of new</i>
Insurance	1,500	657	1,500	1,500		
Fuel	12,000	9,114	16,800	16,800		
	\$91,234	\$93,405	96,012	110,866	14,854	15.5%
<i>Total Support Serv's</i>	\$611,050	\$573,042	\$621,853	\$627,752	5,899	0.9%
FOOD SERVICE	9,000	8,381	9,000	9,000	0	0.0%
DEBT SERVICE	0	4,999	5,000	5,000		<i>Tax anticipation note</i>
Elementary Total	\$1,819,315	\$1,760,375	\$1,889,811	\$2,086,142	196,331	10.4%
SPECIAL ARTICLES						
Technology	0	0	0	0		
Building Reserve	0	0	0	16,000		<i>Anticipating roof & equipment re- placement</i>
Bus Reserve	0	0	0	0		
	0	0	0	16,000		
School District	\$1,819,315	\$1,760,375	\$1,889,811	\$2,102,142	212,331	11.2%

	08-9 Voted	08-9 Actual	09-10 Budget	10-11 Proposed	Difference	% Δ
Less						
Local Revenues						
Tuition	18,000	19,089	4,800	41,250		<i>+Granville/Hancock tuitions</i>
Rental of Building	61,867	58,557	57,387	55,658		
Interest Income	15,000	4,485	17,500	5,000		
	94,867	82,131	79,687	101,908	22,221	27.9%
Federal Revenue						
IDEA-B Revenue	24,045	25,988	23,997	23,997		
Title 1 Revenue	24,230	34,207	25,000	25,000		
National Forest	16,500	24,318	17,000	17,000		
	64,775	84,513	65,997	65,997	0	0.0%
State Revenues & Subgrants						
Sp. Ed Mainstream	35,905	35,905	41,177	41,542		
Sp. Ed Intensive	89,061	81,351	94,453	149,919		<i>Reflects extra sped costs</i>
Special Ed EEE	13,326	13,236	17,688	16,853		
Small Schools Grant	0	0	0	0		
K-12 Transp.	42,491	40,230	41,370	39,230		
	180,783	170,722	194,688	247,544	52,856	27.1%
Other Revenue						
Miscellaneous	0	1,035	0	0		
Fund Balance	18,795	18,795	23,989	56,910		
Subtotal Revenue	359,220	357,196	364,361	472,359	107,998	29.6%
Capital Debt Credit	11,246	11,246	10,470	8,270		
Total Rev. & Credits	370,466	368,442	374,831	480,629	105,798	28.2%
Local Ed Spending PK-6	1,448,849	1,391,933	1,514,980	1,621,513	106,533	7.0% <i>7% increase in spending</i>
"Equalized pupils" PK-6		121.46	122.88	140.23	17.4	14.1% <i>14% increase in enrollment!</i>
Per pupil spending PK-6		\$11,929	\$12,347	\$11,563	-784	-6.3%
Base Ed spending			\$8,544	\$8,544		
Local Spending adjustment			144.51%	135.33%		
Base Homestead Ed. Tax rate			\$0.860	\$0.882		
P-6 Homestead Tax Rate			\$1.243	\$1.194	-0.05	-4.0% <i>(Tax rate before HUHS and CLA)</i>
% Warren Students students in P-6			49.42%	52.72%		
Portion of local Homestead rate for Warren			\$0.614	\$0.629		
"Equalized pupils" 7-12		124.98	125.77	125.76		
Per pupil spending 7-12		\$11,835	\$12,162	\$12,466	304	2.5%
Base Ed spending			\$8,544	\$8,544		
HU Spending adjustment			\$1.423	\$1.459		
Base Homestead Tax rate		\$0.87	\$0.86	\$0.882		
7-12 Homestead Tax Rate			\$1.224	\$1.287	0.06	5.1%
% Warren Students students in 7-12			50.58%	47.28%		
Portion of local Homestead rate for HUHS			\$0.619	\$0.608		
Equalized Res. property tax rate P-12		\$1.259	\$1.233	\$1.238	0.00	0.4%
Com'n Level of Apprais'l		104.4%	105.83%	104.45%		
Estimated Res. Property tax rate (+CLA)		\$1.206	\$1.165	\$1.185	0.02	1.7%
Equalzd non-res. tax rate:		\$1.302	\$1.276	\$1.314		
Income Tax factor:		\$2.640	\$2.580	\$2.620		
Tax Cap for Household income of \$87,999		\$2,295	\$2,270	\$2,306	36.00	1.6%