

**WESTWOOD COMMUNITY SCHOOL DISTRICT
PROPOSED COMBINED GENERAL FUND
OPERATING BUDGET
FISCAL YEAR 2012-13**

EXHIBIT A - 1

Description	FY 2012-13 Current Budget	FY 2012-13 Proposed Budget	Increase/ (Decrease) in Budget
REVENUES			
Local Sources	\$ 2,614,991	\$ 2,614,991	\$ -
Intermediate Sources	722,879	722,879	-
State Sources	18,977,576	19,028,683	51,107
Federal Sources	2,589,726	2,591,026	1,300
Incoming Transfers	-	-	-
Total Revenues	24,905,172	24,957,579	52,407
EXPENDITURES			
Instruction			
Basic programs	12,890,598	11,894,561	(996,037)
Added needs	3,280,126	3,254,471	(25,655)
Adult/Continuing Ed	-	-	-
Support Services			
Pupil services	808,223	987,976	179,753
Instructional staff	1,619,396	1,943,480	324,084
General administration	431,215	458,615	27,400
School administration	1,075,103	1,199,949	124,846
Business services	1,093,155	1,178,019	84,864
Operation & Maintenance	1,640,056	1,781,871	141,815
Pupil transportation	1,382,124	1,382,574	450
Central services	256,167	310,822	54,655
Other services	258,546	274,151	15,605
Community services	36,043	65,643	29,600
Total Program Expenditures	24,770,752	24,732,132	(38,620)
Outgoing Transfers & Other	38,090	50,054	11,964
Total Expenditures	24,808,842	24,782,186	(26,656)
Revenue minus Expenditures	\$ 96,330	\$ 175,393	\$ 79,063
Projected Fund Balance - Beginning of Yr.	(6,238,535)	(6,238,535)	-
Projected Fund Balance - End of Year	\$ (6,142,205)	\$ (6,063,142)	\$ 79,063

**WESTWOOD COMMUNITY SCHOOL DISTRICT
PROPOSED COMBINED GENERAL FUND
OPERATING BUDGET
FISCAL YEAR 2012-13**

SUPPLEMENTAL INFO.

Description	FY 2012-13 Current Budget	FY 2012-13 Proposed Budget	Increase/ (Decrease) in Budget
REVENUES			
Local Sources	\$ 2,614,991	\$ 2,614,991	\$ -
Intermediate Sources	722,879	722,879	-
State Sources	18,977,576	19,028,683	51,107
Federal Sources	2,589,726	2,591,026	1,300
Incoming Transfers	-	-	-
Total Revenues	24,905,172	24,957,579	52,407
EXPENDITURES			
Salaries	12,557,615	12,402,197	(155,418)
Employee Benefits	6,332,067	5,989,042	(343,025)
Purchased Services	4,157,342	4,611,233	453,891
Supplies	1,228,149	1,047,835	(180,314)
Capital Outlay	14,704	51,679	36,975
Other	408,975	402,146	(6,829)
Total Program Expenditures	24,698,852	24,504,132	(194,720)
Outgoing Transfers & Other	109,990	278,054	168,064
Total Expenditures	24,808,842	24,782,186	(26,656)
Revenue minus Expenditures	\$ 96,330	\$ 175,393	\$ 79,063
Projected Fund Balance - Beginning of Yr.	(6,238,535)	(6,238,535)	-
Projected Fund Balance - End of Year	\$ (6,142,205)	\$ (6,063,142)	\$ 79,063

**WESTWOOD COMMUNITY SCHOOL DISTRICT
GENERAL FUND REVENUE
FISCAL YEAR 2012-13**

	FY 2012-13 Current Budget	FY 2012-13 Proposed Budget	Increase/ (Decrease) in Budget
LOCAL SOURCES:			
Property Tax Levy	\$ 2,398,491	\$ 2,398,491	\$ -
Child Care/Latch Key	5,000	5,000	-
Interest from Investments	2,000	2,000	-
Facility Rental	5,500	5,500	-
AthleticGate Receipts	24,000	24,000	-
E-Rate Revenue	90,000	90,000	-
Miscellaneous	90,000	90,000	-
Total Local Sources	2,614,991	2,614,991	-
INTERMEDIATE SOURCES:			
County Spec Ed Reimb. -Act 18	342,371	342,371	-
Career Tech Tuition	50,000	50,000	-
Alternative Ed Reimb (Ombuds&Cyber)	146,000	146,000	-
School Dist Transportation	25,000	25,000	-
GSRP Grant	-	-	-
Early Childhood Incentive	1,365	1,365	-
Medicaid Reimbursement	158,143	158,143	-
Total Intermediate Sources	722,879	722,879	-
Total Local and Intermediate Sources	3,337,870	3,337,870	-
STATE SOURCES:			
Foundation	16,154,931	16,154,931	-
Special Education	1,097,395	1,097,395	-
MPSERS Offset	280,293	331,400	51,107
State Aid - At Risk	1,037,861	1,037,861	-
State Aid - Best Practices	132,129	132,129	-
State Aid Other	274,967	274,967	-
Total State Sources	18,977,576	19,028,683	51,107
FEDERAL SOURCES:			
Title I	1,356,573	1,356,573	-
Safe and Supportive Schools	194,641	195,941	1,300
Title I SIG ARRA	21,902	21,902	-
Title IIA	166,759	166,759	-
Education Jobs	-	-	-
IDEA Flowthrough	648,225	648,225	-
IDEA - Preschool	21,568	21,568	-
IDEA CPE	31,825	31,825	-
JROTC	64,503	64,503	-
Carl Perkins	15,033	15,033	-
Juvenile Justice Model Program	31,697	31,697	-
Striving Readers	-	-	-
Medicaid Outreach	37,000	37,000	-
Safe and Drug-Free Schools	-	-	-
Other	-	-	-
Total Federal Sources	2,589,726	2,591,026	1,300
TOTAL REVENUE	\$ 24,905,172	\$ 24,957,579	\$ 52,407

WESTWOOD COMMUNITY SCHOOL DISTRICT
Food Service Program Revenues and Expenditures
Fiscal Year 2012-13

EXHIBIT A - 2

Description	FY 2012-13 Current Budget	FY 2012-13 Proposed Budget	Increase/ (Decrease) in Budget
REVENUES			
Local Sources	\$ 19,558	\$ 19,558	\$ -
Intermediate Sources	-	-	-
State Sources	39,541	39,541	-
Federal Sources	986,942	986,942	-
Incoming Transfers	-	-	-
Total Revenues	1,046,041	1,046,041	-
EXPENDITURES			
Salaries	41,000	44,743	3,743
Benefits	14,780	14,780	-
Purchased Services	952,940	952,940	-
Supplies & Materials	45,500	46,167	667
Capital Outlay	917	-	(917)
Other Expenses	-	250	250
Total Program Expenditures	1,055,137	1,058,880	3,743
Program Revenue minus Expenditures	(9,096)	(12,839)	(3,743)
Incoming Transfers & Other	-	-	-
Total Revenue minus Expenditures	\$ (9,096)	\$ (12,839)	\$ (3,743)
Projected Fund Balance - Beginning of Year	115,162	73,038	(42,124)
Projected Fund Balance - End of Year	\$ 106,066	\$ 60,199	\$ (45,867)

WESTWOOD COMMUNITY SCHOOL DISTRICT
Athletic Programs Revenues and Expenditures
Fiscal Year 2012-13

SUPPLEMENTAL INFO.

Description	FY 2012-13 Current Budget	FY 2012-13 Proposed Budget	Increase/ (Decrease) in Budget
REVENUES			
Local Sources	\$ 24,000	\$ 24,000	\$ -
Total Revenues	24,000	24,000	-
EXPENDITURES			
Salaries	35,846	60,046	24,200
Benefits	20,348	31,932	11,584
Purchased Services	174,967	151,137	(23,830)
Supplies & Materials	14,606	16,256	1,650
Capital Outlay	10,279	12,279	2,000
Other Expenses	2,500	2,501	1
Total Program Expenditures	258,546	274,151	15,605
Total Revenue minus Expenditures	\$ (234,546)	\$ (250,151)	\$ (15,605)

WESTWOOD COMMUNITY SCHOOL DISTRICT
Capital Projects Revenues and Expenditures
Fiscal Year 2012-13

SUPPLEMENTAL INFO.

Description	FY 2012-13 Current Budget	FY 2012-13 Proposed Budget	Increase/ (Decrease) in Budget
REVENUES			
Local Sources	\$ 37,600	\$ 600	\$ (37,000)
Intermediate Sources	-	-	-
State Sources	-	-	-
Federal Sources	-	-	-
Incoming Transfers	-	-	-
Total Revenues	37,600	600	(37,000)
EXPENDITURES			
Salaries	-	-	-
Benefits	-	-	-
Purchased Services	-	1,810	1,810
Supplies & Materials	-	-	-
Capital Outlay	222,194	-	(222,194)
Other Expenses	-	-	-
Total Program Expenditures	222,194	1,810	(220,384)
Revenue minus Expenditures	(184,594)	(1,210)	183,384
Incoming /Outgoing Transfers & Other	-	-	-
Total Revenue minus Expenditures	\$ (184,594)	\$ (1,210)	\$ 183,384
Fund Balance - Beginning of Year	518,132	518,224	92
Projected Fund Balance - End of Year	\$ 333,538	\$ 517,014	\$ 183,476

WESTWOOD COMMUNITY SCHOOL DISTRICT
Building and Site Revenues and Expenditures
Fiscal Year 2012-13

EXHIBIT A - 3

Description	FY 2012-13 Current Budget	FY 2012-13 Proposed Budget	Increase/ (Decrease) in Budget
REVENUES			
Local Sources	\$ 37,100	\$ 100	\$ (37,000)
Intermediate Sources	-	-	-
State Sources	-	-	-
Federal Sources	-	-	-
Incoming Transfers	-	-	-
Total Revenues	37,100	100	(37,000)
EXPENDITURES			
Salaries	-	-	-
Benefits	-	-	-
Purchased Services	-	1,810	1,810
Supplies & Materials	-	-	-
Capital Outlay	42,194	-	(42,194)
Other Expenses	-	-	-
Total Program Expenditures	42,194	1,810	(40,384)
Revenue minus Expenditures	(5,094)	(1,710)	3,384
Incoming /Outgoing Transfers & Other	-	-	-
Total Revenue minus Expenditures	\$ (5,094)	\$ (1,710)	\$ 3,384
Fund Balance - Beginning of Year	35,897	35,898	1
Projected Fund Balance - End of Year	\$ 30,803	\$ 34,188	\$ 3,385

WESTWOOD COMMUNITY SCHOOL DISTRICT
Sinking Fund Revenues and Expenditures
Fiscal Year 2012-13

EXHIBIT A - 4

Description	FY 2012-13 Current Budget	FY 2012-13 Proposed Budget	Increase/ (Decrease) in Budget
REVENUES			
Local Sources	\$ 500	\$ 500	\$ -
Intermediate Sources	-	-	-
State Sources	-	-	-
Federal Sources	-	-	-
Incoming Transfers	-	-	-
Total Revenues	500	500	-
EXPENDITURES			
Salaries	-	-	-
Benefits	-	-	-
Purchased Services	-	-	-
Supplies & Materials	-	-	-
Capital Outlay	180,000	-	(180,000)
Other Expenses	-	-	-
Total Program Expenditures	180,000	-	(180,000)
Revenue minus Expenditures	(179,500)	500	180,000
Incoming /Outgoing Transfers & Other	-	-	-
Total Revenue minus Expenditures	\$ (179,500)	\$ 500	\$ 180,000
Fund Balance - Beginning of Year	482,235	482,326	91
Projected Fund Balance - End of Year	\$ 302,735	\$ 482,826	\$ 180,091

WESTWOOD COMMUNITY SCHOOL DISTRICT
Debt Service Revenues and Expenditures
Fiscal Year 2012-13

EXHIBIT A - 5

Description	FY 2012-13 Current Budget	FY 2012-13 Proposed Budget	Increase/ (Decrease) in Budget
REVENUES			
Local Sources	\$ -	\$ -	\$ -
Intermediate Sources	-	-	-
State Sources	61,884	61,884	-
Federal Sources	-	-	-
Incoming Transfers	-	-	-
Total Revenues	61,884	61,884	-
EXPENDITURES			
Salaries	-	-	-
Benefits	-	-	-
Purchased Services	-	-	-
Supplies & Materials	-	-	-
Capital Outlay	-	-	-
Other Expenses	61,884	62,384	500
Debt Service Expenditures	61,884	62,384	500
Program Revenue minus Expenditures	-	(500)	(500)
Incoming Transfers & Other	1,501	2,001	500
Total Revenue minus Expenditures	\$ 1,501	\$ 1,501	\$ -
Fund Balance - Beginning of Year	(1,501)	(1,501)	-
Projected Fund Balance - End of Year	\$ -	\$ -	\$ -