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	RE	VENUE SU	IMMARY FO	OR February 2	21, 2011, BUD	GET REVIE	W	
REVENUE TREND ANALYSIS		APPROVED		BUDGETED	CURRENT EST.	PROPOSED	Difference	
	ACTUAL 2008-2009	REVENUE BUDGET 2009-2010	ACTUAL 2009-2010	REVENUE 2010-2011	REVENUE 2011	REVENUE 2011-2012	REVENUE 2011-2012	Beginning fund Balance for 2010-2011: \$6,313,816
	2000-2007	2007-2010	2007-2010	2010-2011	2010-2011	2011-2012	2011-2012	
LOCAL								LOCAL REVENUES
6010 Assessed Value		453,297,194		0.50% 455,563,680	455,563,680	455,563,680		Revenue from local sources is the amount of money produced within
(CHANGE IN ASSESSED VALUE)		403,297,194		400,000,000	400,000	400,000,000		the boundaries of the school district and available to the District for its use. It includes tax revenues and other intergovernmental
6020 Local Mills	47.0	47.0	47.0	48.0	48.0	48.0	48.0	revenues collected by another governmental unit, local tax collector
								or agent of the District (net of collection fees). Local source revenues also include investment income, rental receipts, tuition received from
GROSS RE TAX LEVY		\$ 21,304,968		\$ 21,867,057	\$ 21,867,057	\$ 21,867,057		other school district or patrons, donations and gifts.
7340 Gaming Exclusion Homestead/Farmstead	\$ 2,734,194	\$ 2,734,703	2,734,703	\$ 2,748,377	\$ 2,748,377	\$ 2,748,377		6111 Real Estate Tax - Revenue received from taxes assessed and levied
NET RE TAX LEVY		\$ 18,570,265		\$ 19,118,680	\$ 19,118,680	\$ 19,118,680		on real property. Homestead/Farmstead Exclusion -
% Collected NET		89.00%		91.15%				Amount the District may set as exclusion from real estate tax bills for
% Collected Gross used for PDE-2028		90.41%		92.28%				qualified homesteads/farmsteads.
6111 Current Real Est Tax	\$ 17,160,539	\$ 16 527 536	16,894,947	\$ 17,431,430	\$ 17/131/130	\$ 17,431,430	\$ -	6113 Public Utility Realty - Lands and structures owned by public utilities
	\$ 17,100,537	89.00%	10,074,747	91.17%	ψ Π/101/100	ψ 17,431,430	Ψ	are subject to local taxes under Act 66. Taxes are collected by the State and remitted to the local taxing authorities.
TOTAL CURRENT & GAMING	¢ 10.004.722	\$ 19,262,239	19,629,650	\$ 20,179,807	¢ 00.170.007	\$ 20,179,807		6114 Pay in Lieu of Taxes & Forestry - Revenue received in lieu of taxes
VALUE PER COLLECTED MILL	\$ 19,694,733	\$ 19,202,239						for property withdrawn from the tax rolls of the school district. State gamelands and the Allegheny Forest provide funds.
	φ 120,272	¢ 107,000	¢ 117,002	φ 120,110	φ 120,110	φ 120,110		C442 Occurrentional Britishana Terry Development and Act 544 by territor
6113 Public Utility Realty	\$ 31,872	\$ 37,500	33,735	\$ 40,000	\$ 35,000	\$ 31,897	\$ (3,103)	6143 Occupational Privilege Tax - Revenue under Act 511 by taxing residents and non-residents for the privilege of engaging in an occupation
6114 Pay in Lieu of Taxes & Forestry	\$ 795,560	\$ 693,900	747,711	\$ 624,510	\$ 625,000	\$ 600,000		within the school district.
6120 Per Capita Tax/679	\$ 101,423	\$-	-	\$-	\$-	\$-	\$-	6151 Earned Income Tax - Revenue received under Act 511 for taxes
		.		<i>.</i>		*	<u> </u>	levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing school
6141 Per Capita Tax/511	\$ 129,783		-	\$- * 72.000	¢ 70.000	\$- ¢75000	\$ -	district.
6143 Occup Privilege/511	\$ 93,254	\$ 102,786 \$ 102,786	102,786	\$ 72,000 \$ 72,000	-	-	-	
Total Act 511 Flat Tax	\$ 223,037	\$ 102,786	102,786	\$ 72,000	\$ 72,000	\$ 75,000	\$ 3,000	
6151 Earned Income/511	\$ 2,911,693	\$ 3,000,000	2,929,154	\$ 3,015,000	\$ 3,015,000	\$ 3,000,000	\$ (15,000)	

WARREN COUNTY SCHOOL DISTRICT

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	REVENUE TREND ANALYSIS		APPROVED		BUDGETED	CURRENT EST.	PROPOSED	Difference	
			REVENUE						Beginning fund Balance for 2010-2011:
*		ACTUAL	BUDGET	ACTUAL	REVENUE	REVENUE	REVENUE	REVENUE	\$6,313,816
		2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	
39									
40	6153 Real Est Transfer/511	\$ 202,951	\$ 290,000	244,942	\$ 290,000	\$ 290,000	\$ 290,000	\$-	
41	Total Act 511 Prop Tax	\$ 3,114,644	\$ 3,290,000	\$ 3,174,096	\$ 3,305,000	\$ 3,305,000	\$ 3,290,000	\$ (15,000)	6153 Real Estate Transfer Tax - Revenue received under Act 511 for percentage assessment on the transfer price of real property within the
42									jurisdiction of the taxing school district.
43	6400 Delinquent Taxes	\$ 1,642,564	\$ 1,875,000	1,718,415	\$ 1,890,000	\$ 1,890,000	\$ 1,800,000	\$ (90,000)	0400 Dellamore Terre Allerted in one fellowing their side
44									6400 - Delinguent Taxes - Taxes collected in years following their original due dates.
45	TOTAL TAXES	\$ 25,803,833	\$ 25,261,425	\$ 25,406,393	\$ 26,111,317	\$ 26,106,807	\$ 25,976,704	\$ (130,103)	
47									6500 Earnings/Tem Dep - Interest earned on temporary investments of the District.
48	6500 Earnings/Temp Dep	\$ 359,414	\$ 350,000	98,507	\$ 300,000	\$ 100,000	\$ 80,000	\$ (20,000)	
49	6900 Tuition & Other	\$ 10,515	\$ 55,000	20,014	\$ 60,000	\$ 20,000	\$ 20,000	\$ -	6900 Other Revenue/Misc Revenue received from various sources:
50	6920 Contributions/Student Fees/ misc	\$-	\$ 25,000	1,800	\$ 26,000		\$-	\$-	rentals, contributions, fees, etc.
51	6900 Misc. Revenue/	\$ 74,267	\$ 25,000	181,106	\$ 24,000	\$ 26,000	\$ 26,000	\$-	
52	Total Other	\$ 444,196	\$ 455,000	\$ 301,427	\$ 410,000	\$ 146,000	\$ 126,000	\$ (20,000)	
53									
54	TOTAL LOCAL REVENUE	\$ 26,248,029	\$ 25,716,425	\$ 25,707,820	\$ 26,521,317	\$ 26,252,807	\$ 26,102,704	\$ (150,103)	

WARREN COUNTY SCHOOL DISTRICT

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*	REVENUE TREND ANALYSIS		APPROVED		BUDGETED	CURRENT EST.	PROPOSED	Difference	
									Beginning fund Balance for 2010-2011:
			REVENUE						
*		ACTUAL	BUDGET	ACTUAL	REVENUE	REVENUE	REVENUE	REVENUE	\$6,313,816
		2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	
56				Are Ed Job	s funds here?		How are Stimu	lus or Ed Jobs	STATE REVENUES
57	STATE:						funds replaced		STATE REVENCES
58	7110 Basic Instr Subsidy	\$ 23,809,537	\$ 24,914,746	21,951,369	\$25,892,593	\$ 25,850,190	\$ 23,809,537	\$ (2,040,653)	Revenue from state sources includes grants, subsidies, contracts and
59	Percent Increase		5.27%		3.92%				entitlements received from the Commonwealth of Pennsylvania. This revenue includes basic instructional and operational subsidies, school
60	7140 Subsidies for Charter Schools	\$ 1,054,662	\$ 893,583	790,021	\$ 893,583	\$ 893,583	\$ 850,000	\$ (43,583)	employee benefits, nonpublic program funding, and vocational
61	7150 School Performance		\$-		\$-	\$-	\$-	\$-	training for adults. Much of the revenue is based on weighted average daily student attendance, local wealth, and legislated distribution
62	7160 Tuition-Orph/Private			63,441	\$-	\$ 50,000	\$ 50,000		formulas.
63	7210 Homebound Instruction	\$ 1,278	\$ 1,500	-	\$ 2,000	\$-	\$-	\$-	
64	7220 Vocational Education	\$ 411,028	\$ 246,860	297,810	\$ 266,860	\$ 266,000	\$ 300,000	\$ 34,000	7110 Basic Education - Revenue from the Commonwealth of PA based on formula and State appropriations.
65	7230 Alternative Education	\$ 42,958	\$ 25,000	3,039	\$ 235,000	-\$	\$-	\$-	7140 Charter Schools - Revenue received from the Com of PA to fund the
66	7260 Job Trng Partnership	\$-	\$-	-	\$-	\$-	\$-	\$-	Charter Schools initiative.
67	7271 Special Education	\$ 4,163,916	\$ 3,851,029	4,161,289	\$3,851,726		\$ 3,900,000	· · · ·	7160 Tuition/Orphans/Private - Revenue from Com of PA for orphans of the District placed in private homes by the court.
68	7290 Education Assistance	\$ 425,584	\$ 425,584	277,490	\$361,559	· · · · · · · · · · · · · · · · · · ·		\$ (305,380)	7210 Homebound - No longer funded.
69	7310 Pupil Transportation	\$ 4,255,684		3,398,658	\$ 3,450,000		\$ 3,500,000		7220 Vocational - Com of PA revenue to the District based on qualified current vocational operating expenditures.
70	7320 Rentals & Sinking Fnd	\$ 694,182	\$ 752,116	823,901	\$ 801,827	\$ 801,827	\$ 800,000	\$ (1,827)	7230 Alternative Ed - No longer funded.
71	7330 Medical & Dental Srvcs	\$ 103,064	\$ 108,000	100,476	\$ 125,000	\$ 99,212	\$ 100,000	\$ 788	7271 Special Ed - Com of PA revenue received for expenditures incurred in
72	7340Supplemntal Reimb/Basic Sub	\$-	\$-	-	\$-	\$-	\$-	\$-	instructing school age special education students. <u>7290 Educational Assistance</u> -Com of PA revenue as part of the Tutoring
73	7350 Sewage Treatment	\$-	\$-	-	\$-	\$-	\$-	\$-	Iniative by Act 48 of 2003. No longer funded in 2011-12.
74	7400 Voc Training	\$-	\$-	-	\$-	\$-	\$-	\$-	7310 Transportation - Com of PA revenue for transporting public, non- public and charter school students by the District.
75	7500 DARE/ALT ED	\$ 288,643	\$ 12,000	66,417	\$ 12,000	\$ -	\$-	\$-	7320 Rentals & Sinking Funds - Com of PA revenue received as a full or
76	7505 Extra Grants		\$ 300,000		\$ 325,000				partial payment for approved lease rentals/debt obligations.
77	7501 Block Grant	\$ 1,353,181	\$ 1,353,181	1,353,181	\$1,353,181	\$ 1,353,181	\$ 1,268,932	\$ (84,249)	7330 Medical & Dental Srvcs - Com of PA revenue received for health service expenditures of the District.
78	7810 Soc Sec/State Share	\$ 1,333,827		1,684,931	\$ 1,725,587		\$ 1,762,400		7500+ - Extra Grants - Revenue of the Com of PA in various categories;
	7820 Retirement/State Share	\$ 899,662	\$ 1,288,807	959,854	\$ 1,677,871	\$ 1,100,000	\$ 1,450,000		Accountability Grants, Dual Enrollment Grants, School Improvement, etc.
80	7900 Tech Grants/LINK TO LEARN	\$-	\$-	-	\$ -	\$-	\$-	0.00%	7810 State Share of Social Security - Com of PA revenue designated as State's matching share of the District's contribution to Social Security.
81	TOTAL STATE REVENUE	\$ 38,875,590	\$ 38,706,064	\$ 35,931,877	\$ 40,973,787	\$ 39,804,742	\$ 37,890,869	\$ (1,913,873)	7820 State Share of Retirement - Com of PA revenue designated as
83									State's matching share of the District's contribution to PSERS.
84									
85									
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WARREN COUNTY SCHOOL DISTRICT

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	REVENUE TREND ANALYSIS		APPROVED		BUDGETED	CURRENT EST.	PROPOSED	Difference	
*		ACTUAL	REVENUE BUDGET	ACTUAL	REVENUE	REVENUE	REVENUE	REVENUE	Beginning fund Balance for 2010-2011: \$6,313,816
		2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	
88									FEDERAL REVENUES
89	FEDERAL:								
90	Stimulus BEF restricted		\$ 516,068						Revenue from FEDERAL SOURCES INCLUDES GRANTS, SUBSIDIES, CONTRACTS AND ENTITLEMENTS RECEIVED EITHER DIRECTLY
01	8708 State Fiscal Stabilization Fund		\$ 879,200	2,950,446					FROM THE Federal Government offices or through the Commonwealth
	8703 Title I		\$ 761,402	766,662					of Pennsylvania. This money is general program specific with program reporting requirements attached to each program. In
	8701 IDEA Special Education Funding		\$ 1,165,039	1,165,039					determining whether revenue is federal revenue, it is unimportant
94	8705 Title II, Part D		\$-	14,600					whether the funds are distributed directly to the District by the Federal
_	8100 Unrestricted Grants(Impact Aid)	\$-	\$ 125,000	122,766	\$ 125,000				government or through some intervening State agency.
96	8512 Restricted, IDEA, Part B	\$ 847,214	\$ 1,056,913	1,067,326	\$ 1,069,656		\$ 1,069,656	\$-	Also included here may be various pass-through funds from the
	8514 Ed of Disadvantaged ECIA Title I	\$ 1,786,404	\$ 1,456,537	1,451,103	\$ 1,451,103		\$ 1,451,103	\$-	Federal Government distributed by the Com of PA.
98	8515 T IID / Ed Tech		\$ 26,284	96,864	\$ 26,284	\$ 26,284	\$-	\$ (26,284)	8100 Impact Aid - Federal payments made in-lieu of taxes on the property
99	8515 T IIA Improv Tchr Qual	\$ 458,687	\$ 310,000	358,626	\$ 358,626		\$ 358,626		within the Kinzua Reservoir.
	8517 Drug Free Schools	\$ 23,326	\$ 25,000	29,012	\$ 25,000		\$-	\$ (25,000)	8512 Restricted, IDEA, Part B - Revenue received for the education of individuals with disabilities under IDEA, Part B.
101	8518 T V Innovative Ed/ Drug Free	\$ (375)	\$ 12,000	-	\$ 12,000	\$-	\$-	\$-	8514 Ed of Disadvantaged/NCLB, Title I - Revenue received for the
102	8519 Other ESEA & IDEA Programs	\$ -	\$-	-	\$-	\$-	\$-	\$-	education of disadvantaged children under NCLB, Title I.
103	8520 Vocational/EDGAR Grant	\$ -	\$-		\$-	\$-	\$-	\$-	8515 T IIA Improv Tchr Quality - Revenue received Teacher Quality and Eisenhower Professional Development. Tech Ed funded no longer in 2011-
104	8521 Vocational Carl Perkins	\$ (33,822)	\$-	85,374	\$ 88,273	\$ 88,273	\$ 86,000	\$ (2,273)	12.
105	8560 Art Smart		\$-		\$-	\$-	\$-	\$-	8517 Safe & Drug Free Schools - No longer being funded.
106	8570 EESA, Title II		X -		\$-	\$-	\$-	\$-	8518 Title V Innovative Ed - No longer being funded. 8521 Vocational/Carl Perkins - Revenue received for current vocational
107	8620 Adult Basic Education		\$ -		\$-	\$-	\$-	\$-	operating expenses. Requires budgetary adjustment each fiscal year.
108	8680 Goals 2000, Title III		\$		\$-	\$-	\$-	\$-	8690 Misc. Fed Revenue - Other Federal not previously classified.
109	8690 Other Federal Revenue		\$-		\$ -	\$-	\$-	\$-	8705 Enhanced Education Technology Title IID - Revenue received for technology education.
110	8690 Misc Fed Revenue	\$ 60,340	\$-	219,000	\$ -	\$-	\$-	\$-	8810 Medical Assistance Reimbursements - MA Program reimburses
111	8810 Med Asst. Reimb(ACCESS)	\$ 227,734	\$ 210,000	252,186	\$ 225,000	\$ 225,000	\$ 225,000	\$-	school districts for direct, eligible health-related services including transportation. These services are provided to MA enrolled, special needs
112	TOTAL FEDERAL REVENUE	\$ 3,369,508	\$ 6,543,443	\$ 8,579,004	\$ 3,380,942	\$ 3,343,942	\$ 3,290,385	\$ (53,557)	students with reimbursements provided through Leader Services.
113									
114	OTHER:								
115	9200 Proceeds/Ext Term Fin.		\$-		\$-		\$-		
116	9400 Sale of Real Prop		\$-		\$-		\$-		
	9500 Refunds Prior Yr Exp		\$-		\$ -		\$ -		
118	TOTAL OTHER REVENUE		\$-		\$-		\$-		
119									
120	TOTAL ALL REVENUE	\$ 68,493,127	\$ 70,965,932	\$ 70,218,701	\$ 70,876,046	\$ 69,401,491	\$ 67,283,958	\$ (2,117,533)	