

LEA Name: Warren County SD

Class: 2

AUN Number: 105628302

County:

Warren

**PDE-2028 - PRELIMINARY GENERAL FUND BUDGET**  
**Fiscal Year 07/01/2013 - 06/30/2014**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
James M. Grosch  
Contact Person

\_\_\_\_\_  
(814) 723-6900  
Telephone

\_\_\_\_\_  
1030  
Extension

\_\_\_\_\_  
groschj@wcsdpa.org  
E-mail Address

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	1,350,000
3 Estimated Beginning Fund Balance - Unassigned	3,498,379
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>4,848,379</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	26,894,950
7000 Revenue from State Sources	36,431,324
8000 Revenue from Federal Sources	3,194,306
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>66,520,580</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>71,368,959</b>

**2013-2014 Preliminary General Fund Budget (PDE-2028)****AUN: 105628302 Warren County SD**

Printed 1/15/2013 9:33:46 AM v1.0

**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

Page B-1

<b><u>FUNCTION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>Amounts</u></b>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	21,615,948
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	30,648
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	431,503
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	89,095
6150	Current Act 511 Taxes - Proportional Assessments	3,134,881
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,250,851
6500	Earnings on Investments	25,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	17,024
6910	Rentals	0
6920	Contributions/Donations/Grants From Private Sources	100,000
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	200,000
<b>REVENUE FROM LOCAL SOURCES</b>		<b>26,894,950</b>

**2013-2014 Preliminary General Fund Budget (PDE-2028)****AUN: 105628302 Warren County SD**

Printed 1/15/2013 9:33:46 AM v1.0

**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

Page B-2

<b><u>FUNCTION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>Amounts</u></b>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	23,809,537
7160	Tuition for Orphans and Children Placed in Private Homes	55,223
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	315,765
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,918,214
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	3,286,842
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	922,320
7330	Health Services (Medical, Dental, Nurse, Act 25)	95,139
7340	State Property Tax Reduction Allocation	0
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	498,547
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	1,329,737
7820	State Share of Retirement Contributions	2,200,000
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>36,431,324</b>

**2013-2014 Preliminary General Fund Budget (PDE-2028)****AUN: 105628302 Warren County SD**

Printed 1/15/2013 9:33:46 AM v1.0

**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

Page B-3

<b><u>FUNCTION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>Amounts</u></b>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	131,270
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	953,000
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	1,358,436
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	314,426
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	57,649
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	74,525
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	305,000

2013-2014 Preliminary General Fund Budget (PDE-2028)

AUN: 105628302 Warren County SD

Printed 1/15/2013 9:33:46 AM v1.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		3,194,306

**2013-2014 Preliminary General Fund Budget (PDE-2028)****AUN: 105628302 Warren County SD**

Printed 1/15/2013 9:33:46 AM v1.0

**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

Page B-5

<b><u>FUNCTION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>Amounts</u></b>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
<b>OTHER FINANCING SOURCES</b>		<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>66,520,580</b>

**2013-2014 Preliminary General Fund Budget (PDE-2028)**

**AUN: 105628302 Warren County SD**

Printed 1/15/2013 9:33:48 AM v1.0

**Real Estate Tax Rate (RETR) Report for 2013-2014**

**Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code**

Page C-1

**Act 1 Index (current): 2.5%**

**Calculation Method:** **Rate**

**Approx. Tax Revenue from RE Taxes:** **\$21,615,948**

**Amount of Tax Relief for Homestead Exclusions +** **\$0**

**Total Approx. Tax Revenue:** **\$21,615,948**

**Approx. Tax Levy for Tax Rate Calculation:** **\$24,017,720**

**Warren**

**Total**

<b>2012-13 Data</b>		
a. Assessed Value	\$452,421,686	\$452,421,686
b. Real Estate Mills	50.9658	
<b>I. 2013-14 Data</b>		
c. 2011 STEB Market Value	\$1,242,529,452	\$1,242,529,452
d. Assessed Value	\$452,993,596	\$452,993,596
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2012-13 Calculations</b>		
f. 2012-13 Tax Levy	\$23,058,033	\$23,058,033
(a * b)		
<b>2013-14 Calculations</b>		
<b>II. g. Percent of Total Market Value</b>	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy	\$23,058,033	\$23,058,033
(f Total * g)		
i. Base Mills Subject to Index	50.9658	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$24,017,720	\$24,017,720
(Approx. Tax Levy * g)		
<b>III. I. 2013-14 Real Estate Tax Rate</b>	<b>53.0200</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$24,017,720	\$24,017,720
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,017,720
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,615,948
(n * Est. Pct. Collection)		



2013-2014 Preliminary General Fund Budget (PDE-2028)

AUN: 105628302 Warren County SD

Printed 1/15/2013 9:33:48 AM v1.0

Real Estate Tax Rate (RETR) Report for 2013-2014

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-2

Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$21,615,948

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$21,615,948

Approx. Tax Levy for Tax Rate Calculation: \$24,017,720

Warren

Total

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	52.2399	
q. Mills In Excess of Index if (l > p), (l - p)	0.7801	0.7801
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$23,664,340	\$23,664,340
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$353,380	\$353,380
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$318,042	\$318,042

<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties	0	0
V. Median Assessed Value of Homestead Properties		\$0

**2013-2014 Preliminary General Fund Budget (PDE-2028)**

**AUN: 105628302 Warren County SD**

Printed 1/15/2013 9:33:48 AM v1.0

**Real Estate Tax Rate (RETR) Report for 2013-2014**

**Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code**

Page C-3

**Act 1 Index (current): 2.5%**

**Calculation Method:** **Rate**

**Approx. Tax Revenue from RE Taxes:** **\$21,615,948**

**Amount of Tax Relief for Homestead Exclusions +** **\$0**

**Total Approx. Tax Revenue:** **\$21,615,948**

**Approx. Tax Levy for Tax Rate Calculation:** **\$24,017,720**

**Warren**

**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$0</u>

2013-2014 Preliminary General Fund Budget (PDE-2028)

AUN: 105628302 Warren County SD

Printed 1/15/2013 9:33:49 AM v1.0

LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Warren	452,993,596	53.0200	24,017,720			90.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	452,993,596		24,017,720	- 0	= 24,017,720	90.00000%	= 21,615,948
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	89,095	89,095
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			89,095	89,095

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	3,000,000	2,870,922
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	263,959	263,959
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			3,263,959	3,134,881

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	1,242,529,452	X	12	14,910,353
		Market Value		Mills	(511 Limit)

**3,223,976**

Printed 1/15/2013 9:33:51 AM v1.0

### Comparison of Tax Rate Changes to Index (CTRI)

### 2012-2013 vs. 2013-2014

Page E-1

[illegible]

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	32,179,045	
1200	Special Programs - Elementary/Secondary	8,708,762	
1300	Vocational Education	1,440,448	
1400	Other Instructional Programs - Elementary/Secondary	675	
1500	Nonpublic School Programs	9,571	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>42,338,501</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,308,423	
2200	Support Services - Instructional Staff	2,763,475	
2300	Support Services - Administration	4,466,633	
2400	Support Services - Pupil Health	775,521	
2500	Support Services - Business	731,396	
2600	Operation & Maintenance of Plant Services	5,929,104	
2700	Student Transportation Services	6,142,777	
2800	Support Services - Central	169,721	
2900	Other Support Services	78,090	
	<b>Total 2000 Support Services</b>	<b>22,365,140</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	162,575	
3300	Community Services	17,500	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>180,075</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>	<b>64,883,716</b>	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,671,888	
5200	Interfund Transfers - Out	1,106,137	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	450,000	
	<b>Total Other Financing Uses</b>	<b>5,228,025</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>70,111,741</b>	
	<b>Appropriation of Prior Year Fund Balance</b>	<b>0</b>	
	<b>Total Appropriations</b>	<b>70,111,741</b>	
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>	<b>1,257,218</b>	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	16,932,183
200	Personnel Services-Employee Benefits	10,385,036
300	Purchased Professional & Technical Services	234,928
400	Purchased Property Services	25,136
500	Other Purchased Services	3,458,845
600	Supplies	1,100,063
700	Property	25,594
800	Other Objects	17,260
	Total Regular Programs - Elementary/Secondary	32,179,045
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,178,194
200	Personnel Services-Employee Benefits	2,772,770
300	Purchased Professional & Technical Services	349,631
400	Purchased Property Services	0
500	Other Purchased Services	273,982
600	Supplies	104,385
700	Property	29,800
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	8,708,762
1300	Vocational Education	
100	Personnel Services-Salaries	785,505
200	Personnel Services-Employee Benefits	444,736
300	Purchased Professional & Technical Services	9,500
400	Purchased Property Services	7,200
500	Other Purchased Services	11,100
600	Supplies	148,707
700	Property	28,700
800	Other Objects	5,000
	Total Vocational Education	1,440,448
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	300
600	Supplies	375
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	675

2013-2014 Preliminary General Fund Budget (PDE-2028)

AUN: 105628302 Warren County SD

Printed 1/15/2013 9:33:55 AM v1.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-2

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	9,483
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	88
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	9,571
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>42,338,501</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	825,977
200	Personnel Services-Employee Benefits	442,520
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	0
500	Other Purchased Services	6,170
600	Supplies	26,620
700	Property	1,136
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,308,423
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,029,582
200	Personnel Services-Employee Benefits	525,512
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	654,339
500	Other Purchased Services	411,062
600	Supplies	121,180
700	Property	10,000
800	Other Objects	1,800
	Total Support Services - Instructional Staff	2,763,475
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,668,949
200	Personnel Services-Employee Benefits	1,255,947
300	Purchased Professional & Technical Services	403,250
400	Purchased Property Services	800
500	Other Purchased Services	84,354
600	Supplies	80,001
700	Property	6,187
800	Other Objects	(32,855)
	Total Support Services - Administration	4,466,633
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	461,160
200	Personnel Services-Employee Benefits	287,755
300	Purchased Professional & Technical Services	11,838
400	Purchased Property Services	0
500	Other Purchased Services	2,000
600	Supplies	6,218
700	Property	6,550
800	Other Objects	0
	Total Support Services - Pupil Health	775,521



2013-2014 Preliminary General Fund Budget (PDE-2028)

AUN: 105628302 Warren County SD

Printed 1/15/2013 9:33:55 AM v1.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-4

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	431,875
200	Personnel Services-Employee Benefits	228,110
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	30,060
600	Supplies	13,652
700	Property	2,200
800	Other Objects	25,499
	Total Support Services - Business	731,396
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,229,610
200	Personnel Services-Employee Benefits	1,393,873
300	Purchased Professional & Technical Services	23,690
400	Purchased Property Services	1,327,997
500	Other Purchased Services	195,847
600	Supplies	719,587
700	Property	35,000
800	Other Objects	3,500
	Total Operation & Maintenance of Plant Services	5,929,104
2700	Student Transportation Services	
100	Personnel Services-Salaries	58,974
200	Personnel Services-Employee Benefits	30,171
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	5,325,881
600	Supplies	726,591
700	Property	500
800	Other Objects	660
	Total Student Transportation Services	6,142,777
2800	Support Services - Central	
100	Personnel Services-Salaries	91,955
200	Personnel Services-Employee Benefits	71,316
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	0
500	Other Purchased Services	3,250
600	Supplies	200
700	Property	0
800	Other Objects	0
	Total Support Services - Central	169,721

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	78,090	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	78,090	
	<b>Total Support Services</b>		<b>22,365,140</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>		
3100	Food Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Food Services	0	
3200	Student Activities		
100	Personnel Services-Salaries	106,756	
200	Personnel Services-Employee Benefits	7,097	
300	Purchased Professional & Technical Services	7,500	
400	Purchased Property Services	0	
500	Other Purchased Services	39,972	
600	Supplies	750	
700	Property	500	
800	Other Objects	0	
	Total Student Activities	162,575	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	7,000	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	10,500	
700	Property	0	
800	Other Objects	0	
	Total Community Services	17,500	
3400	Scholarships and Awards		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Scholarships and Awards	0	
	<b>Total Operation of Non-instructional Services</b>		<b>180,075</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>		
4000	Facilities Acquisition, Construction and Improvement Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>		
5100	Debt Service		
800	Other Objects	0	
900	Other Uses of Funds	3,671,888	
	Total Debt Service	3,671,888	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	1,106,137	
	Total Interfund Transfers - Out	1,106,137	

2013-2014 Preliminary General Fund Budget (PDE-2028)

AUN: 105628302 Warren County SD

Printed 1/15/2013 9:33:55 AM v1.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-7

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	450,000	
	Total Budgetary Reserve	450,000	
	<b>Total Other Expenditures and Financing Uses</b>	<b>5,228,025</b>	
<b>TOTAL EXPENDITURES</b>			<b>70,111,741</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	1,450,000	1,650,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	500	500
Enterprise Fund (Food Service, Child Care)	15,000	15,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>1,465,500</b>	<b>1,665,500</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>1,465,500</b>	<b>1,665,500</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	65,355,398	61,683,510
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	65,355,398	61,683,510
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	600,000	500,000
Other Funds	600,000	600,000
TOTAL SHORT-TERM PAYABLES	1,200,000	1,100,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>66,555,398</u></b>	<b><u>62,783,510</u></b>