

LEA Name: Warren County SD

Class: 2

AUN Number: 105628302

County:

Warren

**PDE-2028 - PRELIMINARY GENERAL FUND BUDGET**  
**Fiscal Year 07/01/2014 - 06/30/2015**

**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

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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	5,142,753
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	3,874,499
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>9,017,252</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	27,256,115
7000 Revenue from State Sources	37,953,854
8000 Revenue from Federal Sources	2,515,011
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>67,724,980</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>76,742,232</b>

**2014-2015 Preliminary General Fund Budget (PDE-2028)****AUN: 105628302 Warren County SD**

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

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<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	21,669,615
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	30,648
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	400,000
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	100,000
6150	Current Act 511 Taxes - Proportional Assessments	3,325,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,250,852
6500	Earnings on Investments	30,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	25,000
6910	Rentals	0
6920	Contributions/Donations/Grants From Private Sources	225,000
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>27,256,115</b>

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

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<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)	24,145,858
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	300,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,855,517
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)	3,386,842
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	806,867
7330	Health Services (Medical, Dental, Nurse, Act 25)	90,000
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
7509	Supplemental Equipment Grants	0
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	1,250,000
7820	State Share of Retirement Contributions	3,565,000
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>37,953,854</b>

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

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<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	119,850
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	890,000
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	1,120,161
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	245,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	80,000
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)	10,000

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	50,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		2,515,011

**2014-2015 Preliminary General Fund Budget (PDE-2028)****AUN: 105628302 Warren County SD**

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

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<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>67,724,980</b>

2014-2015 Preliminary General Fund Budget (PDE-2028)

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Real Estate Tax Rate (RETR) Report for 2014-2015

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

Page C-1

Act 1 Index (current): 3.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$21,669,615

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$21,669,615

Approx. Tax Levy for Tax Rate Calculation: \$24,010,654

Warren

Total

<b>2013-14 Data</b>		
a. Assessed Value	\$452,993,596	\$452,993,596
b. Real Estate Mills	50.9658	
<b>I. 2014-15 Data</b>		
c. 2012 STEB Market Value	\$1,292,874,181	\$1,292,874,181
d. Assessed Value	\$452,993,596	\$452,993,596
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2013-14 Calculations</b>		
f. 2013-14 Tax Levy	\$23,087,181	\$23,087,181
(a * b)		
<b>2014-15 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$23,087,181	\$23,087,181
(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	90.25000%	90.25000%
k. Tax Levy Needed	\$24,010,654	\$24,010,654
(Approx. Tax Levy * g)		
III. I. 2014-15 Real Estate Tax Rate	53.0044	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$24,010,654	\$24,010,654
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,010,654
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,669,615
(n * Est. Pct. Collection)		



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Act 1 Index (current): 3.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$21,669,615

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$21,669,615

Approx. Tax Levy for Tax Rate Calculation: \$24,010,654

Warren

Total

<b>Index Maximums</b>			
IV.	p. Maximum Mills Based On Index (i * (1 + Index))	52.4947	
	q. Mills In Excess of Index if (l > p), (l - p)	0.5097	0.5097
	r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$23,779,763	\$23,779,763
	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	\$230,891	\$230,891
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$208,379	\$208,379

<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

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Real Estate Tax Rate (RETR) Report for 2014-2015

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

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Act 1 Index (current): 3.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$21,669,615

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$21,669,615

Approx. Tax Levy for Tax Rate Calculation: \$24,010,654

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				\$0

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

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

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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	53.0044	24,010,654			90.25000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	452,993,596		24,010,654	- 0	= 24,010,654	90.25000%	= 21,669,615
				<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	100,000	100,000
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			<u>100,000</u>	<u>100,000</u>

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%	3,300,000	3,100,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	225,000	225,000
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			<u>3,525,000</u>	<u>3,325,000</u>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	1,292,874,181	X	12	15,514,490
		Market Value		Mills	(511 Limit)

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<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	32,202,178	
1200	Special Programs - Elementary/Secondary	9,017,886	
1300	Vocational Education	1,600,667	
1400	Other Instructional Programs - Elementary/Secondary	689	
1500	Nonpublic School Programs	5,424	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>42,826,844</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,370,857	
2200	Support Services - Instructional Staff	2,969,589	
2300	Support Services - Administration	4,767,501	
2400	Support Services - Pupil Health	815,355	
2500	Support Services - Business	891,492	
2600	Operation & Maintenance of Plant Services	6,075,477	
2700	Student Transportation Services	6,160,932	
2800	Support Services - Central	118,803	
2900	Other Support Services	79,652	
	<b>Total 2000 Support Services</b>	<b>23,249,658</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	216,829	
3300	Community Services	17,850	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>234,679</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>66,311,181</b>	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,656,986	
5200	Interfund Transfers - Out	1,300,812	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	300,000	
	<b>Total Other Financing Uses</b>	<b>5,257,798</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>71,568,979</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>71,568,979</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>5,173,253</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	16,775,736
200	Personnel Services-Employee Benefits	10,426,580
300	Purchased Professional & Technical Services	239,626
400	Purchased Property Services	25,639
500	Other Purchased Services	3,528,022
600	Supplies	1,162,716
700	Property	26,254
800	Other Objects	17,605
	Total Regular Programs - Elementary/Secondary	32,202,178
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,117,915
200	Personnel Services-Employee Benefits	3,127,017
300	Purchased Professional & Technical Services	356,624
400	Purchased Property Services	0
500	Other Purchased Services	279,462
600	Supplies	106,472
700	Property	30,396
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	9,017,886
1300	Vocational Education	
100	Personnel Services-Salaries	779,488
200	Personnel Services-Employee Benefits	508,075
300	Purchased Professional & Technical Services	1,530
400	Purchased Property Services	7,344
500	Other Purchased Services	11,322
600	Supplies	249,538
700	Property	38,270
800	Other Objects	5,100
	Total Vocational Education	1,600,667
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	306
600	Supplies	383
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	689

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	5,334
400	Purchased Property Services	0
500	Other Purchased Services	90
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	5,424
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>42,826,844</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	823,014
200	Personnel Services-Employee Benefits	507,119
300	Purchased Professional & Technical Services	6,120
400	Purchased Property Services	0
500	Other Purchased Services	6,293
600	Supplies	27,152
700	Property	1,159
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,370,857
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,032,793
200	Personnel Services-Employee Benefits	603,880
300	Purchased Professional & Technical Services	10,200
400	Purchased Property Services	667,426
500	Other Purchased Services	366,651
600	Supplies	276,603
700	Property	10,200
800	Other Objects	1,836
	Total Support Services - Instructional Staff	2,969,589
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,758,783
200	Personnel Services-Employee Benefits	1,447,339
300	Purchased Professional & Technical Services	407,510
400	Purchased Property Services	816
500	Other Purchased Services	91,541
600	Supplies	83,601
700	Property	6,311
800	Other Objects	(28,400)
	Total Support Services - Administration	4,767,501
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	461,198
200	Personnel Services-Employee Benefits	327,019
300	Purchased Professional & Technical Services	12,075
400	Purchased Property Services	0
500	Other Purchased Services	2,040
600	Supplies	6,342
700	Property	6,681
800	Other Objects	0
	Total Support Services - Pupil Health	815,355



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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	537,160
200	Personnel Services-Employee Benefits	281,496
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	30,661
600	Supplies	13,922
700	Property	2,244
800	Other Objects	26,009
	Total Support Services - Business	891,492
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,243,283
200	Personnel Services-Employee Benefits	1,567,350
300	Purchased Professional & Technical Services	24,164
400	Purchased Property Services	1,262,757
500	Other Purchased Services	226,302
600	Supplies	712,351
700	Property	35,700
800	Other Objects	3,570
	Total Operation & Maintenance of Plant Services	6,075,477
2700	Student Transportation Services	
100	Personnel Services-Salaries	60,552
200	Personnel Services-Employee Benefits	34,675
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	6,062,389
600	Supplies	2,133
700	Property	510
800	Other Objects	673
	Total Student Transportation Services	6,160,932
2800	Support Services - Central	
100	Personnel Services-Salaries	60,384
200	Personnel Services-Employee Benefits	51,840
300	Purchased Professional & Technical Services	3,060
400	Purchased Property Services	0
500	Other Purchased Services	3,315
600	Supplies	204
700	Property	0
800	Other Objects	0
	Total Support Services - Central	118,803

<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	79,652	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	79,652	
<b>Total Support Services</b>			<b>23,249,658</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	158,541	
200	Personnel Services-Employee Benefits	8,592	
300	Purchased Professional & Technical Services	7,650	
400	Purchased Property Services	0	
500	Other Purchased Services	40,771	
600	Supplies	765	
700	Property	510	
800	Other Objects	0	
	Total Student Activities	216,829	

<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	7,140
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	10,710
700	Property	0
800	Other Objects	0
	Total Community Services	17,850
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>234,679</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	3,656,986
	Total Debt Service	3,656,986
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,300,812
	Total Interfund Transfers - Out	1,300,812

2014-2015 Preliminary General Fund Budget (PDE-2028)

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	300,000	
	Total Budgetary Reserve	300,000	
	<b>Total Other Expenditures and Financing Uses</b>	<b>5,257,798</b>	
<b>TOTAL EXPENDITURES</b>			<b>71,568,979</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	8,000,000	8,000,000
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	16,000,000	9,850,000
Debt Service Fund	5,000	5,000
Enterprise Fund (Food Service, Child Care)	30,000	30,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	290,000	292,000
Agency Fund	1,580,000	1,600,000
<b>Total Cash and Short-Term Investments</b>	<b>25,905,000</b>	<b>19,777,000</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>25,905,000</b>	<b>19,777,000</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	0	0
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	0	0
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	3,000,000	3,200,000
Other Funds	2,000,000	1,000,000
TOTAL SHORT-TERM PAYABLES	5,000,000	4,200,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>5,000,000</u></b>	<b><u>4,200,000</u></b>

**2014-2015 Preliminary General Fund Budget (PDE-2028)****AUN: 105628302 Warren County SD**

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**Fund Balance Summary (FBS)**

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<b>Account</b>	<b>Description</b>	<b>Amounts</b>
0830	Estimated Ending Committed Fund Balance Explanation: <i>psers, medical payments, textbook replacement, technology infrastructure and replacement, school board tax and contingency, capital improvements</i>	1,700,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Fund Balance</i>	3,473,253
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>5,173,253</b>
5900	<b>Budgetary Reserve</b> Explanation: <i>unplanned budgetary requirements</i>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>5,473,253</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>