

Warren County School District

Warren, Pennsylvania

FINAL BUDGET

2018-2019

June 29, 2018





Warren County School District

Final Budget 2018-2019

1. Introduction

The Warren County School District's (WCSD) Final Budget for the 2018-2019 school year is \$80,815,171. This is \$2,775,635 more than the 2017-2018 school year budget of \$78,039,536. The Final Budget is designed to serve an estimated enrollment of 4,220 students, which is a decrease of approximately 92 students or 2.1% from the 2017-2018 school year.

The Final Budget is presented in 7 sections.

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**WARREN COUNTY SCHOOL DISTRICT
WARREN COUNTY, PENNSYLVANIA**

RESOLUTION NO. _____

2018-2019 ANNUAL TAX LEVY AND RESOURCE ALLOCATION RESOLUTION

NOW THEREFORE, BET IT RESOLVED by the Board of School Directors of the Warren County School District as follows:

The Board of School Directors, for school purposes, hereby approves the following annual tax levy/structure and resource allocation as a part of its Budget for the 2018-2019 fiscal year, with proposed expenditures of \$80,815,171:

1. A tax of 55.3371 Mills (\$5.53371 per hundred dollars) of assessed valuation on all the real estate in the District.
2. Local Enabling Taxes under ACT 511:
 - a. A ½ of 1% Earned Income and Net Profits Tax
 - b. A 1% Real Estate Transfer Tax
 - c. A Local Services Tax of \$5.00
3. Estimated Undesignated/Unassigned Fund Balance of \$2,525,090 as of June 30, 2018
4. Designated/Committed Fund Balance of \$16,191,458 as of June 30, 2018
 - a. Capital Improvements \$4,800,000
 - b. PSERS \$4,649,002
 - c. School Board and Tax Compliance \$1,000,000
 - d. Medical \$780,256
 - e. Textbook \$599,851
 - f. Technology \$3,136,064
 - g. Scrap Recovery \$216,285
 - h. WCCC Health Program \$10,000
 - i. STEM \$1,000,000

ADOPTED as a Resolution of the Warren County School District Board of School Directors this 29th day of June, 2018.

ATTEST:

WARREN COUNTY SCHOOL
DISTRICT

Secretary, Board of School Directors

BY _____
President, Board of School Directors

Priority List of Potential Reductions

A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Priority List of Potential Reductions												
2	Green: Administration first level cuts												
3	(0) Can't Live with Cutting it			(1) Don't want to cut, but can				(2) Willing to cut					
4	Expenditure Reductions	Additional Amount	Cumulative Reductions	Mike Zamborik	Paul Mangione	Jeffrey Labesky	Marcy Morgan	Joe Colosimo	Arthur Stewart	Elizabeth Huffman	Mary Passinger	Donna Zariczny	Average Rating
5	Move TAB to a District facility	\$55,000	\$55,000	2	2	2	2	2	2	2	2	2	2.0
6	Buildings & Grounds	\$100,000	\$155,000	1	2	2	2	2	2	2	2	2	1.9
7	<i>Support Staff Reductions Option #1 (1 FTE)</i>	\$54,000	\$209,000	2	2	2	2	2	2	1	1	2	1.8
8	Title I Cuts (1 FTE teacher)	\$0	\$209,000	1	2	2	2	2	2	1	2	2	1.8
9	Marching Band Co-Op (2 bands)	\$0	\$209,000	1	2	2	1	2	2	2	2	2	1.8
10	<i>Contingency Reduction Option #1</i>	\$100,000	\$309,000	1	2	2	2	1	2	1	2	2	1.7
11	7 Year Textbook	\$330,000	\$639,000	1	1	2	2	2	1	2	2	2	1.7
12	7 Year Tech	\$475,000	\$1,114,000	1	1	2	2	2	1	2	2	2	1.7
13	Athletic Co-Op Plan	\$0	\$1,114,000	1	2	2	1	2	2	2	1	2	1.7
14	<i>Athletics Option #1 - Flat Fund</i>	\$15,640	\$1,129,640	1	2	2	2	0	1	2	2	2	1.6
15	<i>Secondary Option #1 (4 FTE's)</i>	\$340,000	\$1,469,640	1	2	1	2	1	2	0	0	2	1.2
16	Career Center (.5 FTE)	\$33,000	\$1,502,640	2	1	2	1	1	0	1	2	1	1.2
17	<i>Elementary Option #1 - Grades 3, 4 & 5 up to 32 students (3 FTE's)</i>	\$255,000	\$1,757,640	1	1	2	2	0	2	0	0	2	1.1
18	<i>Elementary Tutoring Reduction Option #1</i>	\$50,000	\$1,807,640	0	2	0	1	1	0	2	1	2	1.0
19	<i>Support Staff Reductions Option #2 - Includes Option #1 (Total of 2 FTE's)</i>	\$108,000	\$1,915,640	2	1	2	1	1	0	0	1	1	1.0
20	Dean of Students	\$85,000	\$2,000,640	2	1	2	1	0	0	1	1	0	0.9
21	Reduce Non-Essential Supplementals	\$84,157	\$2,084,797	1	2	2	0	0	0	0	1	0	0.7
22	<i>Contingency Elimination Option #2 - Includes Option #1 (Total of \$250,000)</i>	\$250,000	\$2,334,797	1	0	0	1	0	1	0	1	1	0.6
23	<i>Secondary Option #2 - Includes Secondary Option #1 (5 FTE's)</i>	\$425,000	\$2,759,797	1	1	2	0	0	0	0	0	1	0.6
24	<i>Elementary Tutoring Reduction Option #2 - Includes Option #1 (Total of \$200,000)</i>	\$200,000	\$2,959,797	1	0	2	0	0	0	0	1	1	0.6
25	<i>Reduce Professional Development Option #1</i>	\$50,000	\$3,009,797	1	0	0	1	1	0	1	1	0	0.6
26	Special Ed - (4 FTE's)	\$255,000	\$3,264,797	1	0	1	0	0	0	0	2	0	0.4
27	Eliminate Academic Competitions & PMEA	\$42,000	\$3,306,797	1	1	0	0	0	0	0	2	0	0.4
28	After School Bus Runs	\$23,500	\$3,330,297	1	0	0	0	0	0	0	1	2	0.4
29	<i>Elementary Option #2 - Includes Option #1 and Grade 2 up to 32 students (Total of 6 FTE's)</i>	\$510,000	\$3,840,297	1	2	0	0	0	0	0	0	0	0.3
30	<i>Secondary Option #3 - Includes Secondary Option #1 & #2 (7 FTE's)</i>	\$595,000	\$4,435,297	1	1	1	0	0	0	0	0	0	0.3
31	Eliminate Post-Season Play	\$27,700	\$4,462,997	1	1	0	0	0	0	0	1	0	0.3
32	<i>Reduce Professional Development Option #2 - Includes Option #1 (Total of \$100,000)</i>	\$100,000	\$4,562,997	1	0	0	0	0	0	0	1	0	0.2
33	<i>Athletics Option #2 - Includes Option #1 (Total of \$50,000)</i>	\$50,000	\$4,612,997	1	0	0	0	0	0	0	1	0	0.2
34	<i>Eliminate Elementary Tutoring</i>	\$400,000	\$5,012,997	0	0	0	0	0	0	0	1	0	0.1
35	<i>Implement Four Day Week</i>	\$500,000	\$5,512,997	0	0	0	0	0	0	0	1	0	0.1
36	Revert to Half Day Kindergarten (7 FTE's)	\$595,000	\$6,107,997	0	0	0	0	0	0	0	1	0	0.1
37			\$6,107,997										
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51													
52													
53													
54													
55			\$ 6,107,997										
56													
57													
58													

	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Priority List of Potential Additions												
2		(0) Low priority addition			(1) Medium priority addition				(2) High priority addition				
3	Expenditure Additions	Additional Amount	Cumulative Additions	Mike Zamborik	Paul Mangione	Jeffrey Labesky	Marcy Morgan	Joe Colosimo	Arthur Stewart	Elizabeth Huffman	Mary Passinger	Donna Zariczny	Average Rating
4	Spanish (1 FTE)	\$ 85,000	\$ 85,000	1	1	2	2	2	2	2	2	2	1.8
5	Virtual Content & Platform	\$ 100,000	\$ 185,000	0	2	0	2	0	2	2	1	2	1.2
6	School Resource Officer (1 Additional)	\$ 30,000	\$ 215,000	0	1	2	1	2	1	2	1	1	1.2
7	Special Education Teacher (1 FTE)	\$ 85,000	\$ 300,000	1	2	0	1	1	1	2	1	1	1.1
8	K-1 Elementary Classroom Teacher (1 FTE)	\$ 85,000	\$ 385,000	1	2	0	1	0	2	1	2	1	1.1
9	School Counselor (1 FTE) - Career Counselor - Chapter 339	\$ 85,000	\$ 470,000	1	2	0	2	0	1	2	0	1	1.0
10	Specials Teacher (1 FTE)	\$ 85,000	\$ 555,000	1	0	0	0	2	0	1	2	0	0.7
11	Specials Teacher (1 FTE)	\$ 85,000	\$ 640,000	0	0	0	0	2	0	1	2	0	0.6
12	Specials Teacher (1 FTE)	\$ 85,000	\$ 725,000	1	0	0	0	1	0	1	2	0	0.6
13	WCCC produces "Valley Voice"	\$ 5,000	\$ 730,000	2	0	0	0	0	0	1	2	0	0.6
14	School Counselor (1 FTE)	\$ 85,000	\$ 815,000	0	1	0	0	2	0	1	0	0	0.4
15	Dean of Students (1 FTE)	\$ 85,000	\$ 900,000	0	1	0	0	0	1	0	0	0	0.2
16	Additional Elementary iPads	\$ 400,000	\$ 1,300,000	0	0	0	0	0	0	0	1	0	0.1
17		\$ -	\$ 1,300,000										0.0
18													
19													
20													
21													
22		\$ 1,300,000											

What does the 2018 - 2019 budget include?

Alternative Education

The 2018-2019 budget maintains the current alternative education for disruptive youth (AEDY) program and appropriate expenditures.

School Building Budgets

The individual school budgets will use the same allocation method for the 2018-2019 budget as was used in 2017-2018.

Career and Technology Programs

The 2018-2019 budget supports the operation of the Warren County Career Center (WCCC), the District's Area Vocational-Technical School (AVTS). In 2018-2019, the WCCC will offer fourteen programs (Auto Collision, Auto Technology, Building and Construction, Business Education, Computer Specialist Technology, Electronics, Food Production, Health Care, Machine Technology, Marketing, Power Equipment, Pre-Engineering, Protective Services, and Welding).

Curriculum

The budget supports the annual curriculum needs of the students, with dollars allocated for new textbooks to replace aged textbooks and to align with curriculum.

Curriculum Writing and Mapping – All disciplines are reviewed regularly and changes will be brought before the Board, as needed.

Professional Development - Focus areas will include behavior intervention, autistic and emotional support curriculum, enrichment and challenging high achieving students, Chapter 15 compliance, Chapter 14 compliance, Elementary English Language Arts, Elementary Mathematics, Student Health Services, Technology, and High School Reform Readiness.

Multi-Tiered Systems of Support (MTSS) – The District's elementary staff will continue to implement the MTSS Model in the **area of English Language Arts/Reading** during the 2018-2019 school year. Elementary staff will begin to receive professional development for the implementation of math within the tiered approach. Purchases of reading consumables and online licensing will take place during the upcoming school year.

After School Programming – The 21st Century After School Program will continue in all four attendance areas for both elementary and middle-level students.

Dual Enrollment

Students will continue to have the opportunity to enroll in undergraduate coursework offered through dual enrollment courses at St. Bonaventure University and conducted at the Pine Grove Campus; dual enrollment courses offered through Clarion University in an online format; dual enrollment courses through the University of Pittsburgh at Bradford with courses offered within the District through accreditation of the District's teaching staff; dual enrollment courses offered by the Rural Community College of Northern Pennsylvania and partnered with Gannon University with courses offered at Hi-Ed in the evening hours; and dual enrollment credit opportunities from both Penn College NOW and Jamestown Community College for Warren County Career Center students. There are no general fund dollars allocated for tuition expenses, because they are paid directly by students and their parents.

EL (English Learners)

The District will provide ELL services via contracted services with the IU5.

Full-Day Kindergarten

The District remains committed to maintaining a full-day kindergarten program and has allocated the appropriate funding.

Tutoring

The District will continue elementary tutoring during the 2018-2019 school year.

Grants

The proposed budget will continue to provide the administrative capacity to pursue, implement, and manage a variety of grant funding opportunities.

Gifted Education

The Gifted Support Program will continue to meet the requirements under Chapter 16 for approximately 92 gifted support students. The gifted support staff will meet the gifted students' specific academic needs, which must go beyond the general education program. This will lead to specially designed instruction, which may include varied approaches to content and learning to meet the specific learning needs within the classroom environment. The gifted support staff will collaborate with classroom teachers and provide support throughout the year to meet the needs of our high-achieving students. The gifted support teachers will regularly work in collaboration with the regular education teacher to provide pretesting, above level content, and other enrichment services. Through these avenues the gifted support staff will be able to meet the needs of our gifted student population more consistently while enriching the classroom curriculum. There will be additional enrichment opportunities throughout the year which will allow gifted students to work with district-wide, like-ability peers. The gifted support staff will continue to complete student screenings, testing, and write

GIEPs. Through the revised acceleration policy and gifted support staff enriching students within the classroom, the district is better able to meet the academic needs of the advanced learner.

Homebound Instruction

This mandated program provides homebound instruction in the home for students unable to attend classes in their schools.

McKinney-Vento

The McKinney-Vento Education of Homeless Children and Youth Assistance Act is a federal law that ensures immediate enrollment and educational stability for homeless children and youth. The District continues to have a designated homeless liaison to ensure that homeless children and youth are identified and served.

Online Education

The Warren County School District Virtual Academy is able to offer flexibility in student scheduling by allowing students to take core and/or elective courses virtually, freeing up time in the students' schedules to take other courses of interest such as band, art, foreign language, or classes that conflict in their schedules. Blended programming is offered where students attend the Warren County Career Center or their home school for some courses and take the remaining coursework online. Many students take an elective class, because it is something they are interested in, and it is something the District does not offer in the traditional brick and mortar setting. Other students may choose the full-time option due to a variety of reasons including medical and social issues.

The Warren County School District Virtual Academy offers and provides online educational courses to outside school districts. Outside school districts continue to request online services for Kindergarten through twelfth grade. Through marketing avenues, this area of online educational services may continue to expand to more districts in the future.

Additionally, online learning is utilized to support credit recovery. The WCSD Virtual Academy continues to grow and is changing the face of education today.

Special Education

Special Education: As required by law, the district will continue to provide a free and appropriate education to students with disabilities.

Interventions:

The District will continue to support the efforts of implementing School-Wide Positive Behavior Support, which is a framework that changes school and community culture, in each elementary building, as well as Beaty Warren Middle School.

Athletics

Communities will once again need to support the athletic teams at the schools in a manner similar to what has been done the past few years to help offset costs associated with supplies, uniforms, transportation, dues/fees, and game fees.

K-12 Co-curricular Offerings

The District will continue to offer co-curricular offerings comparable to prior years in the 2018-2019 school year. Funding for co-curricular activities is primarily used for advisor supplemental salaries for each program.

Buildings & Grounds

The 2018-2019 school budget will provide for custodial supplies, custodial staff, and custodial equipment necessary to provide clean and safe schools. The Maintenance department will likewise continue to provide support to the academic programs by maintaining operation of District facilities and grounds. Included in the 2017-2018 budget are funds to provide for all utilities and services such as natural gas, electricity, water, refuse collection, and snowplowing.

Contingency Funding

The 2018-2019 budget includes a contingency fund in the amount of \$150,000 to cover the cost of any unresolved staffing needs, fuel and/or transportation increases, and implementation of Board goals.

Food Services

The Nutrition Group's contract is expected to be renewed for the 2018-2019 school year. Nutrition continues to monitor the food services program and seeks to achieve a break even financial position in the future while providing a high quality food service program to students.

Transportation

The District will continue to contract for student transportation that is safe, reliable, efficient, and cost effective. The district transports students over 9,900 miles per school day, or 1.8 million miles annually.

Resource Officer

The 2018-2019 budget provides the dollars to increase part-time resource officers in the District.

First Aid Certification

The 2018-2019 budget continues to provide the dollars necessary to train and certify appropriate staff members, parents, and students in First Aid.

Seven-Year Technology Plan

The 2018-2019 budget supports technology improvements and replacements as a part of the proposed Seven-Year Technology Plan.

Seven-Year Textbook Plan

The 2018-2019 budget supports the purchase of new textbooks, as well as annual textbook expenditures, as a part of the Seven-Year Textbook Plan.

Seven-Year Plan – Buildings & Grounds

The 2018-2019 budget supports the Seven-Year Maintenance Plan by addressing projects at the end of their predicted life cycle. Such projects include roofing, paving, and energy saving projects that will reduce utility cost in the future and maintain facilities that are safe, warm, and dry.

After School Bus Runs

The 2018-2019 budget includes the dollars necessary to cover the post-reimbursement cost of running late buses in each of the four attendance areas.



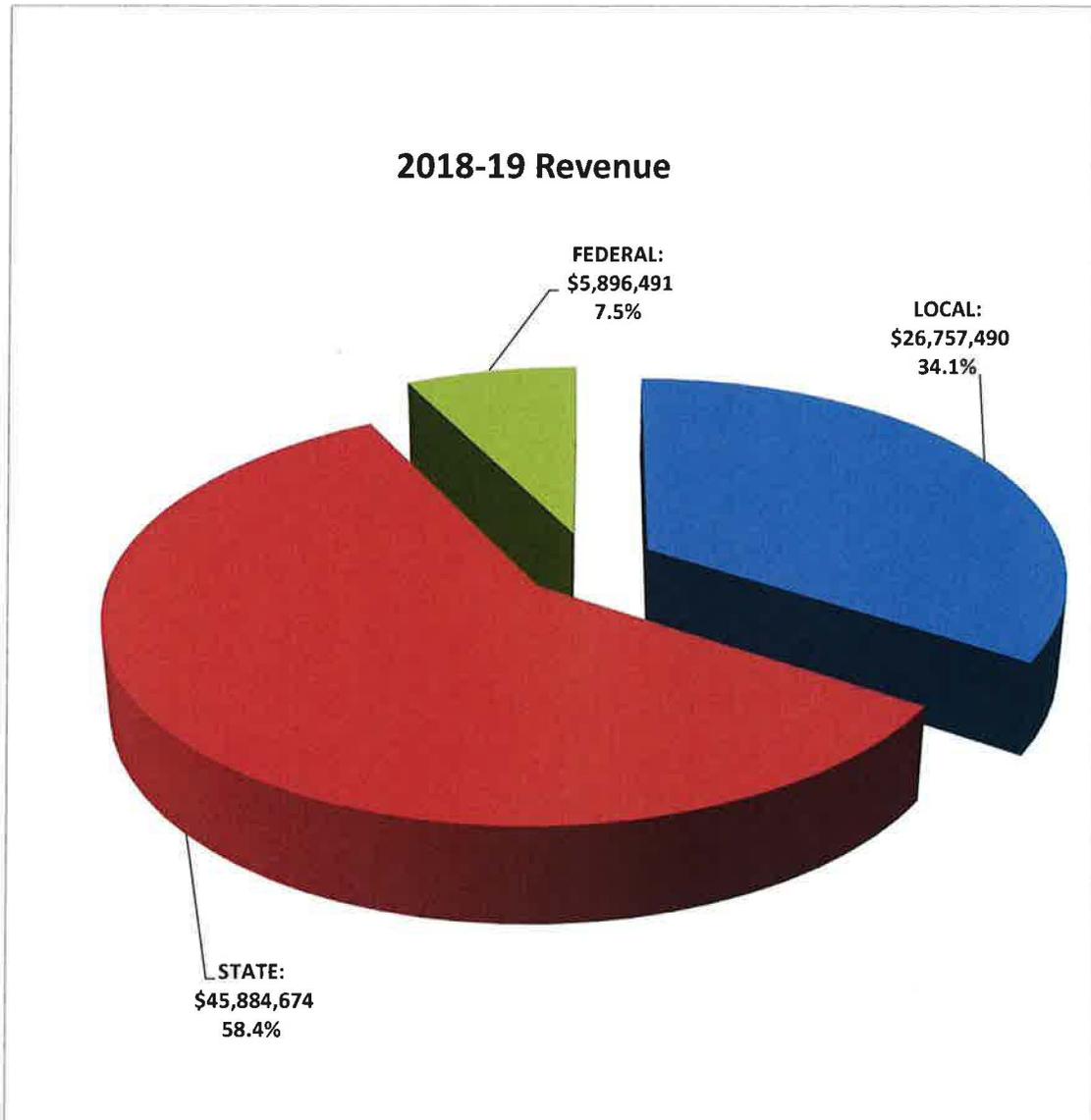
**Warren County School District
2018-2019
Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	20,997,790		
	6113 Public Utility Realty	\$	28,000		
	6114 Pay In Lieu of Taxes/Forestry	\$	225,000		
	6143 Occupational Privilege/511	\$	90,000		
	6151 Earned Income/511	\$	3,050,000		
	6153 Real Estate Transfer/511	\$	250,000		
	6400 Delinquent Taxes	\$	1,639,700		
	6500 Earnings/Temp Investments	\$	135,000		
	6900 Tuition and Other	\$	100,000		
	6900 Contributions/Student Fees/Misc	\$	167,000		
	6900 Miscellaneous	\$	75,000	\$ 26,757,490	34.1%
STATE:	7110 Basic Education Subsidy	\$	25,498,955		
	7140 Subsidies for Charter Schools	\$	-		
	7220 Vocational Education	\$	370,000		
	7271 Special Education Subsidy	\$	4,216,334		
	7310 Pupil Transportation	\$	3,350,000		
	7320 Rentals & Sinking Fund	\$	1,091,336		
	7330 Medical & Dental Svcs	\$	85,000		
	7340 Gaming Revenue	\$	2,736,078		
	7505 Ready to Learn	\$	1,023,439		
	7810 Soc Sec/State Share	\$	1,399,185		
	7820 Retirement/State Share	\$	6,114,347	\$ 45,884,674	58.4%
FEDERAL:	8100 Unrestricted Impact Aid	\$	120,000		
	8512 Restricted, IDEA, Part B	\$	1,020,022		
	8514 ECIA Title I	\$	1,770,410		
	8515 Title IID/Tch Quality	\$	249,472		
	8517 21st Century	\$	592,400		
	8517 Title IV	\$	99,870		
	8519 Rural Low Income	\$	-		
	8521 Vocational Carl Perkins	\$	91,878		
	8733 QZAB Interest	\$	1,802,439		
	8810 Medical Asst. Reimb/ACCESS	\$	150,000	\$ 5,896,491	7.5%
		\$	78,538,655		

Warren County School District
Revenue

June 29, 2018

LOCAL: \$ 26,757,490
STATE: \$ 45,884,674
FEDERAL: \$ 5,896,491



**Warren County School District
Final Budget - Detailed Revenue
2018-2019**

	1.8713 Mill Increase	1.8713 Mill Increase
	4.30.18	6.29.18
	2018-19 PROPOSED FINAL	2018-19 FINAL
LOCAL		
6010 Assessed Value	\$ 459,662,521	\$ 459,662,521
<i>Mill Rate</i>	55.3371000	55.3371000
Gross Levy	\$ 25,436,391	\$ 25,436,391
7340 Gaming/Homestead	\$ 2,736,078	\$ 2,736,078
NET TAX LEVY	\$ 22,700,313	\$ 22,700,313
<i>Estimated % collected</i>	92.50%	92.50%
6111 Current Real Est Tax	\$ 20,997,790	\$ 20,997,790
TOTAL CURRENT	\$ 20,997,790	\$ 20,997,790
6113 Public Utility Realty	\$ 28,000	\$ 28,000
6114 Pay in Lieu of Taxes & Forestry	\$ 225,000	\$ 225,000
6143 Occupational Privelage/511	\$ 90,000	\$ 90,000
TOTAL ACT 511 FLAT TAX	90,000	90,000
6151 Earned Income/511	\$ 3,050,000	\$ 3,050,000
6153 Real Estate Transfer/511	\$ 250,000	\$ 250,000
TOTAL ACT 511 PROP TAX	\$ 3,300,000	\$ 3,300,000
6400 Delinquent Taxes	\$ 1,639,700	\$ 1,639,700
TOTAL DELINQUENT TAXES	\$ 1,639,700	\$ 1,639,700
TOTAL TAXES	\$ 26,280,490	\$ 26,280,490
6510 Earnings/Temp Dep	\$ 135,000	\$ 135,000
6710 Athletic Contributions	\$ 77,000	\$ 77,000
6910 Rental Income	\$ 20,000	\$ 20,000
6920 Contributions/Student Fees/misc	\$ 70,000	\$ 70,000
694X Tuition & Incarcerated Ed	\$ 100,000	\$ 100,000
6900 Misc Revenue	\$ 75,000	\$ 75,000
TOTAL OTHER	\$ 477,000	\$ 477,000
TOTAL LOCAL REVENUE	\$ 26,757,490	\$ 26,757,490

**Warren County School District
Final Budget - Detailed Revenue
2018-2019**

	1.8713 Mill Increase	1.8713 Mill Increase
	4.30.18	6.29.18
	2018-19 PROPOSED FINAL	2018-19 FINAL
STATE		
7110 Basic Ed Subsidy	\$ 25,518,688	\$ 25,498,955
7140 Subsidy for Charter Schools		
7160 Tuition-Orph/Private	\$ 20,000	\$ -
7220 Vocational Education	\$ 370,000	\$ 370,000
7271 Special Education	\$ 4,216,334	\$ 4,216,334
7311 Pupil Transportation	\$ 3,200,000	\$ 3,200,000
7312 Non-Pub Transportation	\$ 150,000	\$ 150,000
7320 Rentals & Sinking Fund	\$ 1,182,560	\$ 1,091,336
7330 Medical & Dental Services	\$ 85,000	\$ 85,000
7340 Property Tax Relief	\$ 2,736,078	\$ 2,736,078
7501 Block Grant		
7xxx Ready to Learn	\$ 1,023,439	\$ 1,023,439
7505 Extra Grants		
7810 Soc Cec/State Share	\$ 1,399,185	\$ 1,399,185
7820 Retirement/State Share	\$ 6,114,347	\$ 6,114,347
TOTAL STATE REVENUE	\$ 46,015,631	\$ 45,884,674
FEDERAL		
8100 Unrestricted Grants (Impact Aid)	\$ 120,000	\$ 120,000
8512 Restricted, IDEA, Part B	\$ 1,020,022	\$ 1,020,022
8514 Ed of Disadvantages ECIA Title I	\$ 1,365,843	\$ 1,770,410
8515 Title IIA Improv Tchr Qual	\$ 219,482	\$ 249,472
8517 21st Century	\$ 592,400	\$ 592,400
8517 Title IV	\$ 30,000	\$ 99,870
8519 Rural Low Income Schools	\$ 75,000	\$ -
8521 Vocational Carl Perkins	\$ 76,289	\$ 91,878
8691 Other Federal Medical Access		
87XX STIMULUS		
8733 QZAB Interest	\$ 1,683,478	\$ 1,802,439
8734 Race To The Top		
8810 Medical Assistance	\$ 150,000	\$ 150,000
8820 Medical Assistance/Health		
TOTAL FEDERAL REVENUE	\$ 5,332,514	\$ 5,896,491
9000 Other Revenue	\$ -	\$ -
TOTAL REVENUE	\$ 78,105,635	\$ 78,538,655



**Warren County School District
Budgeted Expenses by Function
2018-2019 Proposed Final Budget**

Function	Description	Expenditure
1110	Regular Instruction	\$ 30,975,468
1190	Federal Programs	\$ 1,908,932
1192	21st Century	\$ 390,702
1200	Special Education	\$ 10,467,312
1243	Gifted Support	\$ 548,529
1290	IDEA and Access	\$ 1,211,003
1320	Vocational: Marketing	\$ 400
1330	Health Occupations Education	\$ 199,713
1360	Vocational: Business Education	\$ 1,000
1370	Vocational: Electronics	\$ 8,000
1380	Vocational: Trade & Industry	\$ 1,093,939
1390	Vocational Instructions	\$ 183,141
1420	Summer School	\$ 20,463
1430	Homebound	\$ 14,281
1490	Other Instruction: Tutoring/Coaches	\$ 232,689
2111	Supervision of Student Services	\$ 161,117
2120	Guidance	\$ 1,480,108
2130	Attendance Services	\$ 55,746
2140	Scoring	\$ 7,942
2143	Psychological Counseling	\$ 191,562
2160	Social Work Services	\$ 2,601
2170	Student Accounting Services	\$ 70,433
2190	Other Student Services	\$ 1,040
2250	Library Services	\$ 644,276
2260	Curriculum Development	\$ 655,184
2270	Staff Development	\$ 59,451
2271	Professional Development: Certificated Staff	\$ 90,202
2310	Board of Education Services	\$ 72,897
2330	Tax Collection	\$ 185,395
2350	Legal Services	\$ 210,565
2360	Office of the Superintendent	\$ 352,188
2380	Office of the Principal	\$ 3,209,553
2390	Administrative Support Services	\$ 89,954
2420	Medical Services	\$ 5,316
2440	Nursing Services	\$ 1,209,469
2511	Business Administrative Services - Supervision	\$ 280,688
2513	Business Administrative Services - Accounts Payable	\$ 54,737
2514	Business Administrative Services - Payroll Services	\$ 166,591
2515	Business Administrative Services - Financial Accounting	\$ 276,045
2519	Business Administrative Services - Other	\$ 55,056
2520	Purchasing	\$ 121,724
2530	Warehouse	\$ 56,634
2611	Physical Plant & Facilities - Supervision	\$ 324,845
2619	Physical Plant & Facilities - Other Supervision	\$ 564,887
2620	Operation of Building Services	\$ 4,368,437
2630	Care & Upkeep of Ground Services	\$ 223,845
2640	Equipment Maintenance	\$ 9,900
2650	Vehicle Maintenance	\$ 48,100
2660	Safety & Security Services	\$ 175,500
2690	Other Operations & Maintenance	\$ 1,000
2711	Student Transportation Services - Supervision	\$ 163,962
2720	Vehicle Operations	\$ 5,397,352
2818	System-Wide Technology Services	\$ 2,937,359
2831	Staff Services	\$ 344,422
2834	Staff Development: Non-Instructional, Certificated	\$ 18,121
2835	Health Services	\$ 2,000
2836	Staff Development: Non-Instructional, Non-Certificated	\$ 10,000
2843	Programming	\$ 3,121
2850	Federal Programs - Grant Writer	\$ 171,904
2900	Media Services	\$ 81,245
3200	Student Activities	\$ 138,543
3250	School Sponsored Athletics	\$ 81,621
5110	Debt Service	\$ 7,244,966
5220	Athletics	\$ 781,996
5220	Food Service	\$ 50,000
5230	Capital Reserve	\$ 500,000
5900	Contingencies	\$ 150,000
	TOTAL	\$ 80,815,171

	C	D	E	F	AF
1	WARREN COUNTY SCHOOL DISTRICT				
2	DETAILED EXPENDITURES				
3	SY 2018-2019				
4					
5					
6	Function	Description	Account Number	Budget Responsibility	2018-2019 FINAL
7	1110	Salaries/Wages	100	Decker	14,314,606
8	Regular Instruction	Benefits & Burden	200	Decker	11,006,661
9		Professional Svc.	300	Decker	1,147,726
10		Property Maint. Svc.	400	Decker	14,319
11		Transp/Training/Comm/Tuit	500	Decker	3,267,000
12		Supplies	600	Decker	1,194,717
13		Equipment	700	Decker	18,758
14		Dues/Judgements/Misc.	800	Decker	11,681
15					30,975,468
16	1190	Salaries/Wages	100	Decker	788,761
17	Federal Programs	Benefits	200	Decker	695,821
18		Professional Svc.	300	Decker	0
19		Property Maint. Svc.	400	Decker	0
20		Transp/Training/Comm/Tuit	500	Decker	0
21		Supplies	600	Decker	424,350
22		Equipment	700	Decker	0
23		Dues/Judgements/Misc.	800	Decker	0
24					1,908,932
25	1192	Salaries/Wages	100	Decker	275,661
26	21st Century	Benefits	200	Decker	61,775
27		Professional Svc.	300	Decker	38,820
28		Transp/Training/Comm/Tuit	500	Decker	2,829
29		Supplies	600	Decker	11,617
30					390,702
31	1200	Salaries/Wages	100	Hawley	4,720,265
32	Special Education	Benefits	200	Hawley	3,549,499
33		Professional Svc.	300	Hawley	316,133
34		Transp/Training/Comm/Tuit	500	Hawley	1,857,030
35		Supplies	600	Hawley	16,884
36		Equipment	700	Hawley	7,500
37					10,467,312
60	1243	Salaries/Wages	100	Hawley	324,703
61	Gifted	Benefits	200	Hawley	190,388
62		Professional Svc.	300	Hawley	4,162
63		Property Maint. Svc.	400	Hawley	0
64		Transp/Training/Comm/Tuit	500	Hawley	9,099
65		Supplies	600	Hawley	18,304
66		Equipment	700	Hawley	1,873
67					548,529
72	1290	Salaries/Wages	100	Hawley	490,596
73	IDEA, ACCESS, SPEC ED	Benefits	200	Hawley	512,065
74		Professional Svc.	300	Hawley	84,189
75		Transp/Training/Comm/Tuit	500	Hawley	54,065
76		Supplies	600	Hawley	50,293
77		Equipment	700	Hawley	17,800
78		Dues/Judgements/Misc.	800	Hawley	1,996
79					1,211,003

	C	D	E	F	AF
6	Function	Description	Account Number	Budget Responsibility	2018-2019 FINAL
80	1320	Salaries/Wages	100	Weber	0
81	Vocational Marketing	Benefits	200	Weber	0
82		Professional Svc.	300	Weber	0
83		Supplies	600	Weber	400
84		Equipment	700	Weber	0
85					400
86	1330	Salaries/Wages	100	Weber	109,602
87	Health Occupations Education	Benefits	200	Weber	82,111
88		Supplies	600	Weber	8,000
89					199,713
90	1360	Salaries/Wages	100	Weber	0
91	Vocational Business Education	Benefits	200	Weber	0
92		Professional Svc.	300	Weber	0
93		Property Maint. Svc.	400	Weber	0
94		Supplies	600	Weber	1,000
95		Equipment	700	Weber	0
96					1,000
97	1370	Supplies	600	Weber	8,000
98	Electronics	Equipment	700	Weber	0
99					8,000
100	1380	Salaries/Wages	100	Weber	573,803
101	Vocational - Trade & Industry	Benefits	200	Weber	432,416
102		Professional Svc.	300	Weber	0
103		Property Maint. Svc.	400	Weber	0
104		Supplies	600	Weber	75,720
105		Equipment	700	Weber	12,000
106					1,093,939
107	1390	Salaries/Wages	100	Weber	65,180
108	Vocational - Instructional	Benefits	200	Weber	33,015
109		Professional Svc.	300	Weber	5,200
110		Property Maint. Svc.	400	Weber	2,122
111		Transp/Training/Comm/Tuit	500	Weber	9,800
112		Supplies	600	Weber	52,127
113		Equipment	700	Weber	12,697
114		Dues/Judgements/Misc.	800	Weber	3,000
115					183,141
116	1400	Property Maint. Svc.	400	Weber	0
117					0
118	1420	Salaries/Wages	100	Weber	14,228
119	Summer School	Benefits	200	Weber	5,845
120		Supplies	600	Weber	390
121					20,463
122	1430	Salaries/Wages	100	Hawley	14,281
123	Homebound	Benefits	200	Hawley	0
124		Professional Svc.	300	Hawley	0
125					14,281
126	1440 / Alt ED	Transp/Training/Comm/Tuit	500	Hawley	0
127					0
128	1490	Salaries/Wages	100	Decker	158,690
129	Other Instruction -	Benefits	200	Decker	71,603
130	Tutoring/Coaches	Professional Svc.	300	Decker	0
131		Transp/Training/Comm/Tuit	500	Decker	315
132		Supplies	600	Decker	2,081
133		Equipment	700	Decker	0
134					232,689

	C	D	E	F	AF
6	Function	Description	Account Number	Budget Responsibility	2018-2019 FINAL
135	2111	Salaries/Wages	100	Decker	111,220
136	Pupil Services	Benefits	200	Decker	44,342
137		Professional Svc.	300	Decker	2,117
138		Transp/Training/Comm/Tuit	500	Decker	3,438
139					161,117
140	2120	Salaries/Wages	100	Decker	862,520
141	Guidance	Benefits	200	Decker	586,798
142		Transp/Training/Comm/Tuit	500	Decker	2,122
143		Supplies	600	Decker	21,242
144		Equipment	700	Decker	7,425
145					1,480,108
146	2130	Salaries/Wages	100	Hawley	33,495
147	Attendance Services	Benefits	200	Hawley	20,518
148		Transp/Training/Comm/Tuit	500	Hawley	1,733
149					55,746
150	2140 Scoring	Professional Svc.	300	Decker	7,942
151				7,942	
152	2143	Salaries/Wages	100	Hawley	109,495
153	Psychological Counseling	Benefits	200	Hawley	82,067
154					191,562
155	2160	Salaries/Wages	100	Hawley	0
156	Social Work Services	Benefits	200	Hawley	0
157		Professional Svc.	300	Hawley	2,601
158		Transp/Training/Comm/Tuit	500	Hawley	0
159		Supplies	600	Hawley	0
160					2,601
161	2170	Salaries/Wages	100	Decker	35,589
162	Student Accounting	Benefits	200	Decker	33,344
163		Professional Svc.	300	Decker	1,000
164		Transp/Training/Comm/Tuit	500	Decker	500
165					70,433
166	2190	Salaries/Wages	100	Decker	0
167	Administrative - Supplemental	Benefits	200	Decker	0
168		Professional Svc.	300	Decker	0
169		Supplies	600	Decker	1,040
170					1,040
171	2250	Salaries/Wages	100	Decker	356,415
172	Library Services	Benefits	200	Decker	246,903
173		Professional Svc.	300	Decker	0
174		Transp/Training/Comm/Tuit	500	Decker	0
175		Supplies	600	Decker	8,614
176		Equipment	700	Decker	32,345
177					644,276
178	2260	Salaries/Wages	100	Decker	407,924
179	Curriculum Development	Benefits	200	Decker	245,410
180		Professional Svc.	300	Decker	1,850
181		Transp/Training/Comm/Tuit	500	Decker	0
182		Supplies	600	Decker	0
183					655,184
184	2270	Salaries/Wages	100	Decker	0
185	Staff Development	Benefits	200	Decker	0
186		Professional Svc.	300	Decker	1,979
187		Transp/Training/Comm/Tuit	500	Decker	19,616
188		Supplies	600	Decker	36,815
189		Equipment	700	Decker	0
190		Dues/Judgements/Misc.	800	Decker	1,040
191					59,451

	C	D	E	F	AF
6	Function	Description	Account Number	Budget Responsibility	2018-2019 FINAL
192	2271 Prof Devel - Certificated	Salaries/Wages	100	Decker	5,583
193		Benefits	200	Decker	76,261
194		Professional Svc.	300	Decker	5,283
195		Transp/Training/Comm/Tuit	500	Decker	3,075
196					90,202
199	2310 Board of Education Services	Salaries/Wages	100	Stewart	0
200		Benefits	200	Stewart	0
201		Professional Svc.	300	Stewart	45,490
202		Transp/Training/Comm/Tuit	500	Stewart	5,258
203		Supplies	600	Stewart	6,543
204		Dues/Judgements/Misc.	800	Stewart	15,606
205					72,897
208	2330 Tax Collection	Salaries/Wages	100	Grosch	0
209		Benefits	200	Grosch	0
210		Professional Svc.	300	Grosch	167,031
211		Property Maint. Svc.	400	Grosch	840
212		Transp/Training/Comm/Tuit	500	Grosch	3,738
213		Supplies	600	Grosch	2,341
214		Equipment	700	Grosch	1,040
215		Dues/Judgements/Misc.	800	Grosch	10,404
216					185,395
217	2350 / Legal Svc.	Professional Svc.	300	Stewart	210,565
218				210,565	
219	2360 Office of the Superintendent	Salaries/Wages	100	Stewart	192,911
220		Benefits	200	Stewart	116,650
221		Professional Svc.	300	Stewart	6,232
222		Transp/Training/Comm/Tuit	500	Stewart	5,150
223		Supplies	600	Stewart	18,042
224		Equipment	700	Stewart	2,081
225		Dues/Judgements/Misc.	800	Stewart	11,123
226				352,188	
227	2380 Office of the Principal	Salaries/Wages	100	Decker	1,849,522
228		Benefits	200	Decker	1,238,901
229		Professional Svc.	300	Decker	1,000
230		Transp/Training/Comm/Tuit	500	Decker	41,206
231		Supplies	600	Decker	39,691
232		Equipment	700	Decker	19,234
233		Dues/Judgements/Misc.	800	Decker	20,000
234				3,209,553	
235	2390 Administrative Support Services	Salaries/Wages	100	Stewart	34,008
236		Benefits	200	Stewart	20,729
237		Professional Svc.	300	Stewart	1,040
238		Transp/Training/Comm/Tuit	500	Stewart	1,051
239		Supplies	600	Stewart	11,561
240		Equipment	700	Stewart	3,121
241		Dues/Judgements/Misc.	800	Stewart	18,444
242				89,954	
243	2420 / Medical Services	Professional Svc.	300	Hawley	5,316
244				5,316	
245	2440 Nursing Services	Salaries/Wages	100	Hawley	647,755
246		Benefits	200	Hawley	539,345
247		Professional Svc.	300	Hawley	1,800
248		Transp/Training/Comm/Tuit	500	Hawley	3,000
249		Supplies	600	Hawley	12,569
250		Equipment	700	Weber	5,000
251				1,209,469	

	C	D	E	F	AF
6	Function	Description	Account Number	Budget Responsibility	2018-2019 FINAL
261	2511	Salaries/Wages	100	Grosch	147,229
262	Business Administration	Benefits	200	Grosch	90,797
263	Supervision of Fiscal Services	Professional Svc.	300	Grosch	5,805
264		Property Maint. Svc.	400	Grosch	0
265		Transp/Training/Comm/Tuit	500	Grosch	18,703
266		Supplies	600	Grosch	14,201
267		Equipment	700	Grosch	2,289
268		Dues/Judgements/Misc.	800	Grosch	1,665
269					280,688
270	2513	Salaries/Wages	100	Grosch	34,008
271	Business Administration	Benefits	200	Grosch	20,729
272	Accounts Payable	Professional Svc.	300	Grosch	0
273		Property Maint. Svc.	400	Grosch	0
274		Transp/Training/Comm/Tuit	500	Grosch	0
275		Supplies	600	Grosch	0
276		Dues/Judgements/Misc.	800	Grosch	0
277					54,737
278	2514	Salaries/Wages	100	Grosch	91,038
279	Business Administration	Benefits	200	Grosch	75,553
280	Payroll Services	Professional Svc.	300	Grosch	0
281		Property Maint. Svc.	400	Grosch	0
282		Transp/Training/Comm/Tuit	500	Grosch	0
283		Supplies	600	Grosch	0
284		Dues/Judgements/Misc.	800	Grosch	0
285					166,591
286	2515	Salaries/Wages	100	Grosch	156,190
287	Business Administration	Benefits	200	Grosch	119,855
288	Financial Accounting	Professional Svc.	300	Grosch	0
289		Property Maint. Svc.	400	Grosch	0
290		Transp/Training/Comm/Tuit	500	Grosch	0
291		Supplies	600	Grosch	0
292		Dues/Judgements/Misc.	800	Grosch	0
293					276,045
294	2519	Salaries/Wages	100	Grosch	25,753
295	Business Administration	Benefits	200	Grosch	29,303
296	Other Fiscal Services	Professional Svc.	300	Grosch	0
297		Property Maint. Svc.	400	Grosch	0
298		Transp/Training/Comm/Tuit	500	Grosch	0
299		Supplies	600	Grosch	0
300		Dues/Judgements/Misc.	800	Grosch	0
301					55,056
302	2520	Salaries/Wages	100	Grosch	70,843
303	Business Administration	Benefits	200	Grosch	50,881
304	Purchasing	Professional Svc.	300	Grosch	0
305		Property Maint. Svc.	400	Grosch	0
306		Transp/Training/Comm/Tuit	500	Grosch	0
307		Supplies	600	Grosch	0
308		Dues/Judgements/Misc.	800	Grosch	0
309					121,724
310	2530	Salaries/Wages	100	Grosch	35,091
311	Business Administration	Benefits	200	Grosch	21,542
312	Warehouse	Professional Svc.	300	Grosch	0
313		Property Maint. Svc.	400	Grosch	0
314		Transp/Training/Comm/Tuit	500	Grosch	0
315		Supplies	600	Grosch	0
316		Dues/Judgements/Misc.	800	Grosch	0
317					56,634

	C	D	E	F	AF
6	Function	Description	Account Number	Budget Responsibility	2018-2019 FINAL
318	2611	Salaries/Wages	100	Kennerknecht	186,988
319	Physical Plant Facilities	Benefits	200	Kennerknecht	133,757
320	Supervision	Professional Svc.	300	Kennerknecht	3,000
321		Property Maint. Svc.	400	Kennerknecht	0
322		Transp/Training/Comm/Tuit	500	Kennerknecht	800
323		Supplies	600	Kennerknecht	200
324		Equipment	700	Kennerknecht	0
325		Dues/Judgements/Misc.	800	Kennerknecht	100
326					324,845
327	2619	Salaries/Wages	100	Kennerknecht	343,142
328	Physical Plant Facilities	Benefits	200	Kennerknecht	221,745
329	Other Supervision of Operation	Professional Svc.	300	Kennerknecht	0
330		Property Maint. Svc.	400	Kennerknecht	0
331		Transp/Training/Comm/Tuit	500	Kennerknecht	0
332		Supplies	600	Kennerknecht	0
333		Equipment	700	Kennerknecht	0
334		Dues/Judgements/Misc.	800	Kennerknecht	0
335					564,887
336	2620	Salaries/Wages	100	Kennerknecht	1,391,033
337	Physical Plant	Benefits	200	Kennerknecht	1,177,197
338	Operation of Buildings	Professional Svc.	300	Kennerknecht	20,500
339		Property Maint. Svc.	400	Kennerknecht	500,415
340		Transp/Training/Comm/Tuit	500	Kennerknecht	187,142
341		Supplies	600	Kennerknecht	959,150
342		Equipment	700	Kennerknecht	127,000
343		Dues/Judgements/Misc.	800	Kennerknecht	6,000
344					4,368,437
345	2630	Salaries/Wages	100	Kennerknecht	77,293
346	Physical Plant	Benefits	200	Kennerknecht	70,172
347	Upkeep of Grounds	Professional Svc.	300	Kennerknecht	0
348		Property Maint. Svc.	400	Kennerknecht	44,880
349		Supplies	600	Kennerknecht	31,500
350					223,845
351	2640	Professional Svc.	300	Kennerknecht	3,000
352	Physical Plant - Equip Maint	Property Maint. Svc.	400	Kennerknecht	6,200
353		Supplies	600	Kennerknecht	700
354					9,900
355	2650	Property Maint. Svc.	400	Kennerknecht	33,600
356	Physical Plant - Vehicle Maint	Supplies	600	Kennerknecht	2,500
357		Equipment	700	Kennerknecht	12,000
358					48,100
359	2660	Salaries/Wages	100	Kennerknecht	0
360	Safety & Security Services	Benefits	200	Kennerknecht	0
361		Professional Svc.	300	Kennerknecht	143,000
362		Property Maint. Svc.	400	Kennerknecht	32,000
363		Supplies	600	Kennerknecht	500
364					175,500
365	2690 / Other Operation & Maintenance	Supplies	600	Kennerknecht	1,000
366					1,000
367	2711	Salaries/Wages	100	Grosch	95,450
368	Student Transportation Services	Benefits	200	Grosch	61,051
369		Professional Svc.	300	Grosch	1,059
370		Transp/Training/Comm/Tuit	500	Grosch	3,020
371		Supplies	600	Grosch	2,176
372		Equipment	700	Grosch	520
373		Dues/Judgements/Misc.	800	Grosch	687
374					163,962

	C	D	E	F	AF
	Function	Description	Account Number	Budget Responsibility	2018-2019 FINAL
6					
375	2720	Transp/Training/Comm/Tuit	500	Grosch	5,397,352
376	Vehicle Operation	Supplies(Bulk Fuel)	600	Grosch	0
377					5,397,352
384	2818	Salaries/Wages	100	Weber	337,929
385	Technology Services	Benefits	200	Weber	257,859
386		Professional Svc.	300	Weber	58,404
387		Property Maint. Svc.	400	Weber	791,479
388		Transp/Training/Comm/Tuit	500	Weber	190,567
389		Supplies	600	Weber	125,200
390		Equipment	700	Weber	1,175,100
391		Dues/Judgements/Misc.	800	Weber	832
392					2,937,359
393	2831	Salaries/Wages	100	Weber	206,236
394	Supervision of Staff Services	Benefits	200	Weber	121,009
395		Professional Svc.	300	Weber	2,601
396		Transp/Training/Comm/Tuit	500	Weber	8,333
397		Supplies	600	Weber	6,242
398					344,422
399	2834	Salaries/Wages	100	Weber	0
400	Staff Dev. Cert.	Benefits	200	Weber	15,000
401	Non-Instructional, Certified	Professional Svc.	300	Weber	3,121
402					18,121
403	2835 / Health Services	Professional Svc.	300	Weber	2,000
404					2,000
410	2836	Salaries/Wages	100	Weber	0
411	Staff Dev. Cert.	Benefits	200	Weber	10,000
412	Non-Instructional, Non-Certified	Professional Svc.	300	Weber	0
413					10,000
414	2843 / Programming	Professional Svc.	300	Grosch	3,121
415					3,121
421	2850	Salaries/Wages	100	Weber	94,422
422	Federal Programs	Benefits	200	Weber	74,382
423		Professional Svc.	300	Weber	1,500
424		Transp/Training/Comm/Tuit	500	Weber	600
425		Supplies	600	Weber	1,000
426		Equipment	700	Weber	0
427					171,904
428	2900 / Media Svc	Transp/Training/Comm/Tuit	500	Hawley	81,245
429					81,245
430	3200	Salaries/Wages	100	Weber	54,660
431	Student Activities	Benefits	200	Weber	32,130
432		Professional Svc.	300	Weber	0
433		Transp/Training/Comm/Tuit	500	Weber	42,649
434		Supplies	600	Weber	8,583
435		Equipment	700	Weber	520
436		Dues/Judgements/Misc.	800	Weber	0
437					138,543
441	3250	Salaries/Wages	100	Weber	44,370
442	School Sponsored Athletics	Benefits	200	Weber	37,251
443					81,621
446	5110 / Debt Service	Dues/Judgements/Misc.	800	Grosch	3,316,785
447	5110 / Debt Service	Fund Transfers	900	Grosch	3,928,181
448					7,244,966
451	5220 / Athletics	Fund Transfers	900	Grosch	781,996
452					781,996
453	5220 / Food Service	Equipment	930	Grosch	50,000
454					50,000

	C	D	E	F	AF
	Function	Description	Account Number	Budget Responsibility	2018-2019 FINAL
6					
455	5230 / Capital Res.	Fund Transfers	900	Grosch	500,000
456					500,000
462	5900 / Contingency	Unresolved Staff	912	Stewart	50,000
464	5900 / Contingency	Fuel Transportation Contingency	933	Stewart	50,000
466	5900 / Contingency	Board Goals/Facilities Plan	950	Stewart	50,000
467	5900 / Contingency	Athletics	999	Grosch	0
468	Contingency Total				150,000
469					80,815,171
470					
471					
472	SUMMARY:				
473				Revenues:	\$ 78,538,655
474				Expenses:	\$ 80,815,171
475				Surplus/(Deficit)	\$ (2,276,516)
476					
477	COMMITTED FUND BALANCE (USE)/CONTRIBUTION				
478				TEXTBOOKS	\$ 370,000
479				TECHNOLOGY	\$ (564,999)
480				PSERS	\$ (249,002)
481				DEBT/CAPITAL RESERVE TRANSFER	\$ (400,000)
482				TOTAL (USE)/CONTRIBUTION	\$ (844,001)
483					

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2018

President of the Board - Original Signature Required

Date

23

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

James M Grosch

(814)723-6903

Extn :1030

Contact Person

Telephone

Extension

groschj@wcsdpa.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warren County SD	COUNTY : Warren	AUN : 105628302
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)?

Yes
No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$80815171
Ending Unassigned Fund Balance	\$1092575
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Warren County SD	County : Warren	AUN Number : 105628302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/29/18
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency & unexpected expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Based on unaudited projected outcome for 2017-18 and budgeted 2018-19 financial performance. Used for emergency & unexpected expenditures and/or unrealized revenues.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds for the following: Capital Projects, PSERS Mandated Expenses, Tax and School Board Contingencies, Medical Expenses, Textbook Planned Purchases, Technology Planned Purchases, Building Furniture/Fixtures, Misc. Planned Expenditures.

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<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	16,191,458	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,525,090	
	27	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$18,716,548</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	26,757,490	
7000 Revenue from State Sources	45,884,674	
8000 Revenue from Federal Sources	5,896,491	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$78,538,655</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$97,255,203</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,997,790
6113 Public Utility Realty Taxes	28,000
6114 Payments in Lieu of Current Taxes - State / Local	225,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	3,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,639,700
6500 Earnings on Investments	135,000
6700 Revenues from LEA Activities	77,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	70,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES	\$26,757,490
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	25,498,955
7220 Vocational Education	370,000
7271 Special Education funds for School-Aged Pupils	4,216,334
7311 Pupil Transportation Subsidy	3,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,091,336
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	2,736,078
7505 Ready to Learn Block Grant	1,023,439
7810 State Share of Social Security and Medicare Taxes	1,399,185
7820 State Share of Retirement Contributions	6,114,347
REVENUE FROM STATE SOURCES	\$45,884,674
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	120,000
8512 IDEA, Part B	1,020,022
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,770,410
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	249,472
8517 NCLB, Title IV - 21st Century Schools	692,270
8521 Vocational Education - Operating Expenditures	91,878
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	1,802,439

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	\$5,896,491
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	78,538,655

Act 1 Index (current): 3.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$20,997,790
Amount of Tax Relief for Homestead Exclusions	<u>\$2,736,078</u>
Total Approx. Tax Revenue:	\$23,733,868
Approx. Tax Levy for Tax Rate Calculation:	\$25,436,392

	Warren	Total
2017-18 Data		
a. Assessed Value	\$458,103,193	\$458,103,193
b. Real Estate Mills	53.4658	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,428,571,914	\$1,428,571,914
d. Assessed Value	\$459,662,521	\$459,662,521
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$24,492,854	\$24,492,854
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$24,492,854	\$24,492,854
(f Total * g)		
i. Base Mills Subject to Index	53.4658	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$25,436,392	\$25,436,392
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	55.3371	
(k / d * 1000)		
l. Tax Levy Generated by Mills	\$25,436,391	\$25,436,391
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,700,313
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	30	\$20,997,790
(n * Est. Pct. Collection)		

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Act 1 Index (current): 3.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$20,997,790
Amount of Tax Relief for Homestead Exclusions	<u>\$2,736,078</u>
Total Approx. Tax Revenue:	\$23,733,868
Approx. Tax Levy for Tax Rate Calculation:	\$25,436,392

	Rate	Warren	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	55.3371		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,436,391		\$25,436,391
IV. s. Millage Rate within Index? (If l > p Then No)	Yes		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0		\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0		\$0

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Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,612.28	
Number of Homestead/Farmstead Properties	10720	10720
Median Assessed Value of Homestead Properties		\$19,896

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,997,790
Amount of Tax Relief for Homestead Exclusions	<u>\$2,736,078</u>
Total Approx. Tax Revenue:	\$23,733,868
Approx. Tax Levy for Tax Rate Calculation:	\$25,436,392
	Warren
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,736,078	Lowering RE Tax Rate	32	\$0	\$2,736,078
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$2,736,078

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Warren	459,662,521	55.3371	25,436,391			92.50000%	
Totals:	459,662,521		25,436,391	2,736,078	= 22,700,313	X 92.50000%	= 20,997,790

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00		0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	90,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			90,000
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,050,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	250,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,300,000
Total Act 511, Current Taxes			3,390,000
Act 511 Tax Limit	-->	1,428,571,914 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Warren	53.4658	55.3371	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,275,102
1200 Special Programs - Elementary / Secondary	12,226,844
1300 Vocational Education	1,486,193
1400 Other Instructional Programs - Elementary / Secondary	267,433
Total Instruction	\$47,255,572
2000 Support Services	
2100 Support Services - Students	1,970,550
2200 Support Services - Instructional Staff	1,449,112
2300 Support Services - Administration	4,120,552
2400 Support Services - Pupil Health	1,214,785
2500 Support Services - Business	1,011,474
2600 Operation and Maintenance of Plant Services	5,716,514
2700 Student Transportation Services	5,561,314
2800 Support Services - Central	3,486,927
2900 Other Support Services	81,245
Total Support Services	\$24,612,473
3000 Operation of Non-Instructional Services	
3200 Student Activities	220,164
Total Operation of Non-Instructional Services	\$220,164
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,244,966
5200 Interfund Transfers - Out	1,331,996
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$8,726,962
Total Estimated Expenditures and Other Financing Uses	\$80,815,171

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,468,933
200 Personnel Services - Employee Benefits	11,674,352
300 Purchased Professional and Technical Services	1,186,546
400 Purchased Property Services	14,319
500 Other Purchased Services	3,269,829
600 Supplies	1,630,684
700 Property	18,758
800 Other Objects	11,681
Total Regular Programs - Elementary / Secondary	\$33,275,102
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,535,564
200 Personnel Services - Employee Benefits	4,251,952
300 Purchased Professional and Technical Services	404,484
500 Other Purchased Services	1,920,194
600 Supplies	85,481
700 Property	27,173
800 Other Objects	1,996
Total Special Programs - Elementary / Secondary	\$12,226,844
1300 Vocational Education	
100 Personnel Services - Salaries	748,585
200 Personnel Services - Employee Benefits	547,542
300 Purchased Professional and Technical Services	5,200
400 Purchased Property Services	2,122
500 Other Purchased Services	9,800
600 Supplies	145,247
700 Property	24,697
800 Other Objects	3,000
Total Vocational Education	\$1,486,193
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	187,199
200 Personnel Services - Employee Benefits	77,448
500 Other Purchased Services	315
600 Supplies	2,471
Total Other Instructional Programs - Elementary / Secondary	\$267,433
Total Instruction	\$47,255,572
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,152,318
200 Personnel Services - Employee Benefits	767,070
300 Purchased Professional and Technical Services	13,660
500 Other Purchased Services	7,794
600 Supplies	22,283

<u>Description</u>	<u>Amount</u>
700 Property	7,425
Total Support Services - Students	\$1,970,550
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	769,921
200 Personnel Services - Employee Benefits	568,574
300 Purchased Professional and Technical Services	9,113
500 Other Purchased Services	22,691
600 Supplies	45,428
700 Property	32,345
800 Other Objects	1,040
Total Support Services - Instructional Staff	\$1,449,112
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,076,441
200 Personnel Services - Employee Benefits	1,376,280
300 Purchased Professional and Technical Services	431,358
400 Purchased Property Services	840
500 Other Purchased Services	56,403
600 Supplies	78,177
700 Property	25,476
800 Other Objects	75,577
Total Support Services - Administration	\$4,120,552
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	647,755
200 Personnel Services - Employee Benefits	539,345
300 Purchased Professional and Technical Services	7,116
500 Other Purchased Services	3,000
600 Supplies	12,569
700 Property	5,000
Total Support Services - Pupil Health	\$1,214,785
2500 Support Services - Business	
100 Personnel Services - Salaries	560,152
200 Personnel Services - Employee Benefits	408,660
300 Purchased Professional and Technical Services	5,805
500 Other Purchased Services	18,703
600 Supplies	14,201
700 Property	2,289
800 Other Objects	1,664
Total Support Services - Business	\$1,011,474
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,998,456
200 Personnel Services - Employee Benefits	1,602,871
300 Purchased Professional and Technical Services	169,500
400 Purchased Property Services	617,095
500 Other Purchased Services	187,942
600 Supplies	995,550

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<u>Description</u>	<u>Amount</u>
700 Property	139,000
800 Other Objects	6,100
Total Operation and Maintenance of Plant Services	\$5,716,514
2700 Student Transportation Services	
100 Personnel Services - Salaries	95,450
200 Personnel Services - Employee Benefits	61,051
300 Purchased Professional and Technical Services	1,059
500 Other Purchased Services	5,400,372
600 Supplies	2,176
700 Property	520
800 Other Objects	686
Total Student Transportation Services	\$5,561,314
2800 Support Services - Central	
100 Personnel Services - Salaries	638,587
200 Personnel Services - Employee Benefits	478,250
300 Purchased Professional and Technical Services	70,749
400 Purchased Property Services	791,477
500 Other Purchased Services	199,490
600 Supplies	132,442
700 Property	1,175,100
800 Other Objects	832
Total Support Services - Central	\$3,486,927
2900 Other Support Services	
500 Other Purchased Services	81,245
Total Other Support Services	\$81,245
Total Support Services	\$24,612,473
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	99,030
200 Personnel Services - Employee Benefits	69,382
500 Other Purchased Services	42,649
600 Supplies	8,583
700 Property	520
Total Student Activities	\$220,164
Total Operation of Non-Instructional Services	\$220,164
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,316,785
900 Other Uses of Funds	3,928,181
Total Debt Service / Other Expenditures and Financing Uses	\$7,244,966
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,331,996
Total Interfund Transfers - Out	\$1,331,996

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$8,726,962
TOTAL EXPENDITURES	\$80,815,171

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	17,400,000	15,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	18,500,000	16,328,000
Debt Service Fund	4,000,976	6,040,976
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	40	
Private Purpose Trust Fund	310,000	315,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$40,220,976	\$38,093,976

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$40,220,976

\$38,093,976

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Long-Term Indebtedness

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	100,051,950	98,209,950
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	700,000	750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,300,000	8,700,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$109,051,950	\$107,659,950
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable	42	
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

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Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

45

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

45

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$109,051,950

\$107,659,950

Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	4,000,000	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	47	
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$4,000,000	\$4,500,000
TOTAL INDEBTEDNESS	\$113,051,950	\$112,159,950

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,347,457
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,092,575
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,440,032
	48
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,590,032