

Warren County School District

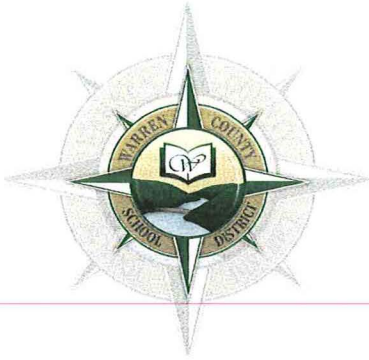
Warren, Pennsylvania

PROPOSED FINAL BUDGET

2013-2014

May 13, 2013





Warren County School District

Proposed Final Budget 2013-14

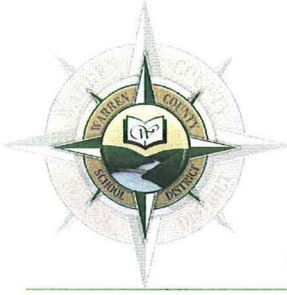
1. Introduction

The Warren County School District (WCSD) Proposed Final Budget for the 2013-14 school year is \$67,693,095. This is \$2,355,946 or 3.61% more than the 2012-2013 school year budget of \$65,337,149. The Proposed Final Budget is designed to serve an estimated enrollment of 4,494 students, which is a decrease of approximately 173 or 3.71% students from the 2012-13 school year.

The Proposed Final Budget is presented in 6 sections.

Table of Contents

Section	Page
1. Introduction & Table of Contents	1
2. Proposed Final Budget Cover Letter	2
3. Budget Narrative	3-6
4. Budgeted Revenues	7-10
5. Budgeted Expenditures	11-19
6. PDE 2028 Final Budget FY 2013-14	20-43



WARREN COUNTY SCHOOL DISTRICT

CENTRAL ADMINISTRATIVE OFFICES

589 HOSPITAL DRIVE, SUITE A

WARREN PA 16365-4885

FAX: 814-723-4203

AMY J. STEWART

ACTING SUPERINTENDENT

May 13, 2013

Mr. President and Members
Warren County School District
Board of School Directors

Ladies and Gentlemen:

The following tax structure and resource allocation is presented for your consideration in support of the **Proposed Final Budget** for the 2013-14 school year with expenditures of \$67,693,095.

1. A tax rate of **53.3648 Mills (\$5.33648 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% Wage and Income Tax
 - B. A 1% Real Estate Transfer Tax
 - C. Local Services Tax of \$5.00
3. Estimated Fund Balance of \$4,597,094

Authorization to advertise as legally required is requested

Respectfully submitted,

FINANCE COMMITTEE

What does the 2013-14 budget include?

Educational and Curricular Services

Alternative Education/Discipline Strategies

The 2013-14 budget maintains the current alternative education for disruptive youth (AEDY) program and appropriate expenditures.

School Building Budgets

The individual school budgets will remain the same for next year after a 15% - 25% reduction in each individual building for the 2012-2013 school year.

Career and Technology Programs

The 2013-14 budget supports the operation of the Warren County Career Center (WCCC), the district's Area Vocational-Technical School (AVTS). In 2013-14, the WCCC will offer fourteen programs (Accounting, Auto Collision, Auto Technology, Building and Construction, Business Education, Computer Specialist Technology, Electronics, Food Production, Machine Technology, Marketing, Power Equipment, Pre Engineering, Protective Services, Welding), serving approximately 370 students. This is an increase of 65 students from the 2012-13 school year.

Curriculum

The budget supports the yearly curriculum needs of the students, with an additional \$200,000 requested for new textbooks to replace aged textbooks and to align with curriculum changes that are taking place because of the move to the Common Core. This will be the third year in a row that new textbook adoption will not take place without additional funding.

Business Programs – Business programs in the individual school buildings are curtailed after the ninth grade required course is completed. Students wishing to take coursework in business need to plan to attend the Warren County Career Center.

World Languages—The District will be offering Spanish in all four high schools for students in grades 9-12. German will be offered at Warren Area High School and Youngsville High School with a teacher staffed between the two buildings. German II will be offered through distance learning technology at Eisenhower Middle High School. French will be offered at Warren Area High School and French II will be offered utilizing the distance learning technology at Youngsville High School and Eisenhower Middle High School.

Curriculum Mapping – The District will support the development of curriculum to adapt to the Common Core. Curriculum mapping will continue during the 2013-2014 school year with the development of common assessment. Professional development for the 2013-2014 school year will center on the

development of curriculum. The District has budgeted \$20,000 for curriculum development in the 2013-2014 school year.

Dual Enrollment

Students will continue to have the opportunity to enroll in undergraduate coursework from St. Bonaventure University to be conducted at the Pine Grove Campus. There are no general fund dollars allocated for tuition expenses. Students also have access to dual enrollment courses through Clarion University in an online format as has been the case in 2012-2013. This is also paid directly by the students and their families. Students at Sheffield Area Middle High School piloted dual enrollment courses through the University of Pittsburgh Bradford during the 2012-2013 school year. The District will be expanding this programming to all four high schools during the 2013-2014 school year. There is no cost to the district for this partnership opportunity.

ESL (English as a Second Language)

The District will continue to employ one full-time teacher to support students who have a language other than English as their native speaking language.

Full-Day Kindergarten

The District remains committed to the full day kindergarten program.

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 200 gifted support students. The staff will continue to provide instructional enrichment opportunities, complete student screenings, testing, conduct progress monitoring and write GIEPs. Administration will be reviewing the possible movement of the Learning Enrichment Center to be housed in an existing school building. This could result in a savings of approximately \$17,000 from the rental of the Stone building at the Warren State Hospital.

Homebound Instruction

This mandated program provides instruction in the home for students unable to attend in their school.

Homeless Services

The Federal Government mandates that the District provide a variety of support services (i.e., transportation, supplies, etc.) to students who are designated as homeless.

Online Education

The District support for online education will remain the same for the 2013-2014 school year. This funding supports the use of online education for credit recovery and course replacement in the District utilizing licensed programming. This also funds cyber programming through IU5 for District cyber students. This funding will be adapted this year to begin supporting enhanced online offerings backed by district teachers rather than the IU. We believe this will result in a cost savings during the 2013-2014.

Special Education

As required by law, the district will continue to provide a free and appropriate education to students with disabilities. Cuts that have been made to special education will help to streamline and consolidate programming currently offered by the District. Changes for the 2013-14 school year include program development for autistic support, emotional support and life skills programs. Special education funding is able to purchase iPads and amplification devices to support and enhance instructional services for special education students.

Technology

The 2013-14 budget will continue to support the Citrix and Gaggie environment in the district, which provides 24/7 access to files and applications for students and staff. Broadband Internet and network speeds will be maintained as well. The budget will support \$150,000 for needed replacement of computer equipment, maintenance and replacement of technology equipment and parts.

Supportive Services

Athletics

This budget maintains the funding for athletic programs at the same level as the 2012-2013 school year. Communities are already planning to help support the athletic teams at the schools in a manner similar to what has been done this past year.

Buildings and Grounds

The 2013-2014 school budget continues to provide for custodial, and continued planned maintenance, capital improvements, utilities, and grounds upkeep for each school plant in the Warren County School District. The overall budget for Buildings and Grounds remains flat funded for the 2013-2014 school year at \$480,000.

Call Blast

This budget does include the continued implementation of a call blast system. This system supports our buildings in their efforts to communicate with parents about school events, attendance and emergency situations.

Contingency Funding

The budget has a contingency fund in the amount of \$300,000 set up to cover the cost of any unresolved staff needs, fuel/transportation and board goals. This is a reduction of \$50,000 from the 2012-2013 school year.

Food Services

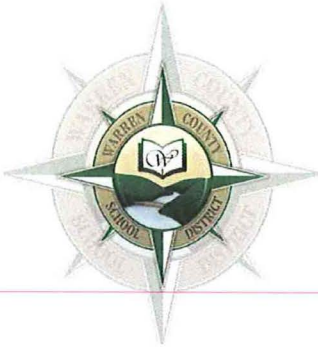
It is the intention of the District to provide a high quality food service program to students that operates in a similar fashion to the current program. The District is presently engaged in the process of selecting the provider for the coming year.

K-12 Co-curricular Offerings

Existing curricular and co-curricular offerings will be continued in the 2013-2014 school year.

Transportation

The District will continue to provide over one million miles of transportation for its students.

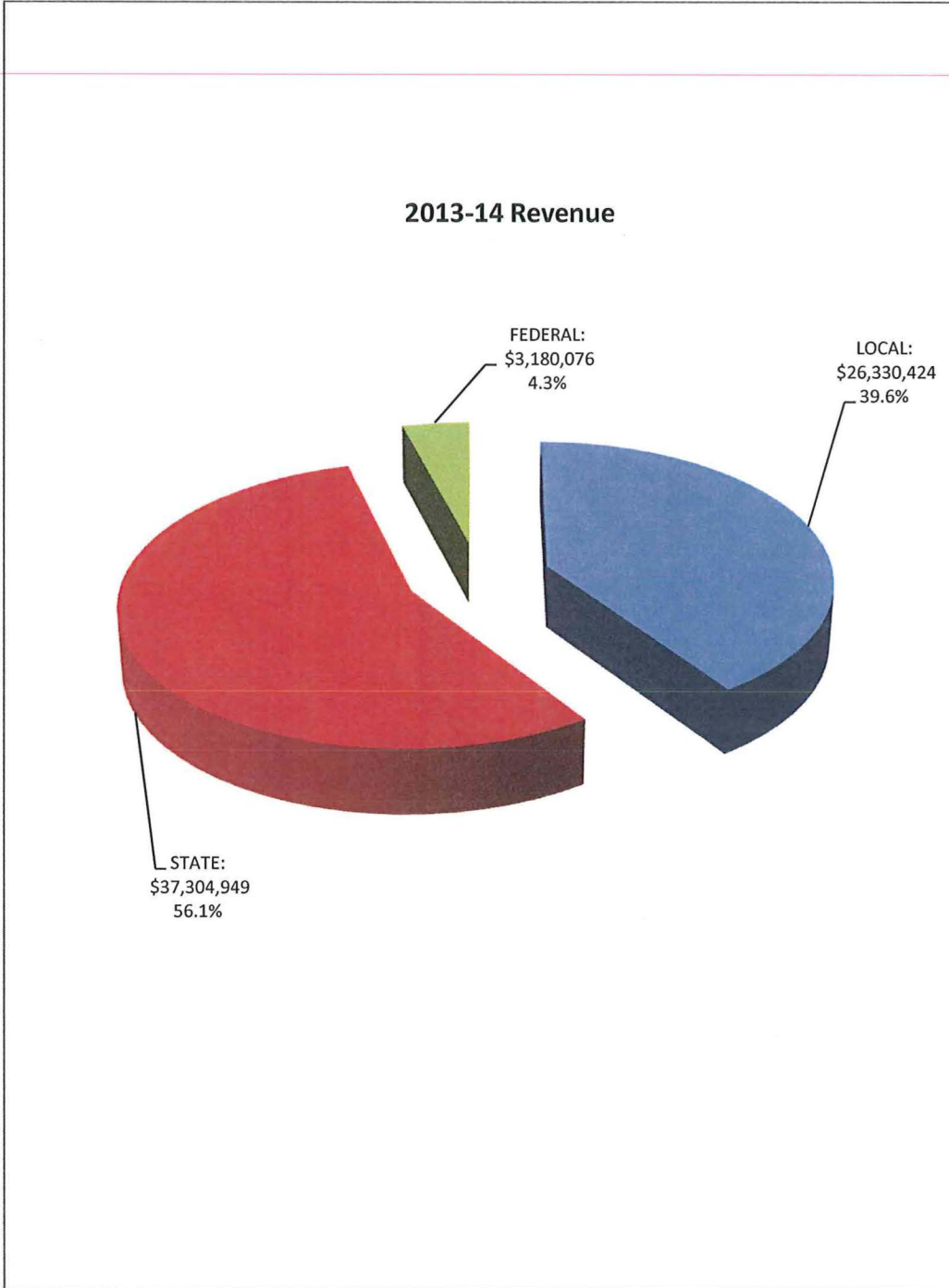


Warren County School District 2013-14 Budgeted Revenues

LOCAL:	6111 Current Real Estate Tax	\$	19,294,407		
	7340 Gaming Revenue	\$	2,735,093		
	6113 Public Utility Realty	\$	30,648		
	6114 Pay In Lieu of Taxes/Forestry	\$	431,503		
	6143 Occupational Privilege/511	\$	89,095		
	6151 Earned Income/511	\$	2,870,922		
	6153 Real Estate Transfer/511	\$	263,959		
	6400 Delinquent Taxes	\$	1,250,852		
	6500 Earnings/Temp Investments	\$	25,000		
	6900 Tuition and Other	\$	17,024		
	6900 Pay to Participate	\$	100,000		
	6900 Misc Rev/Fees	\$	200,000	\$	27,308,501
					40.5%
STATE:	7110 Basic Education Subsidy	\$	24,145,859		
	7140 Subsidies for Charter Schools	\$	-		
	7160 Tuition Orph/Private	\$	55,223		
	7220 Vocational Education	\$	315,765		
	7271 Special Education Subsidy	\$	3,855,517		
	7310 Pupil Transportation	\$	3,286,842		
	7320 Rentals & Sinking Fund	\$	922,320		
	7330 Medical & Dental Srvcs	\$	95,139		
	7501 Block Grant	\$	498,547		
	7810 Soc Sec/State Share	\$	1,329,737		
	7820 Retirement/State Share	\$	2,800,000	\$	37,304,949
					55.3%
FEDERAL:	8100 Unrestricted Impact Aid	\$	119,850		
	8512 Restricted, IDEA, Part B	\$	899,592		
	8514 ECIA Title I	\$	1,240,252		
	8515 Title IID/Tch Quality	\$	286,158		
	8521 Vocational Carl Perkins	\$	68,041		
	8810 Medical Asst. Reimb/ACCESS	\$	214,468	\$	2,828,360
					4.2%
		\$	67,441,810		

Warren County School District
Revenue

LOCAL: \$ 27,308,501
STATE: \$ 37,304,949
FEDERAL: \$ 2,828,360



**Warren County School District
Revenue Reconciliation and Projections
2013-2014**

**BOARD APPROVED
PRELIM BUDGET**

**WITH SEQUESTRATION
INDEX AND PSERS TAX INC**

	BUDGET 2012-2013	2013-2014 Preliminary Budget	2013-2014 Proposed Final Budget 5.13.13
LOCAL			
6010 Assessed Value	\$ 452,421,686	\$ 452,993,596	\$ 452,993,596
<i>Mill Rate</i>	<i>50.9658</i>	<i>53.0200</i>	<i>53.3648</i>
Gross Levy	\$ 23,058,033	\$ 24,017,720	\$ 24,173,913
7340 Gaming/Homestead	\$ 2,734,651	\$ -	\$ 2,735,093
NET TAX LEVY	\$ 20,323,382	\$ 24,017,720	\$ 21,438,820
<i>Estimated % collected net</i>	<i>89.31%</i>	<i>91.15%</i>	<i>91.15%</i>
<i>Actual % collected net</i>	<i>0.00%</i>	<i>90.00%</i>	<i>90.00%</i>
6111 Current Real Est Tax	\$ 18,150,812	\$ 21,615,948	\$ 19,294,406.69
TOTAL CURRENT & GAMING	\$ 20,885,463	\$ 21,615,948	\$ 22,029,500
<i>Value Per Collected Mill</i>	\$ 409,794	\$ 407,694	\$ 412,810
<i>Value Per Collected Mill excl. gaming/home</i>	\$ 356,137	\$ 407,694	\$ 361,557
6113 Public Utility Realty	31,897	\$ 30,648	\$ 30,648
6114 Pay in Lieu of Taxes & Forestry	340,758	\$ 431,503	\$ 431,503
6143 Occupational Privelage/511	\$ 75,000	\$ 89,095	\$ 89,095
TOTAL ACT 511 FLAT TAX	75,000	89,095	89,095
6151 Earned Income/511	\$ 2,700,000	\$ 2,870,922	\$ 2,870,922
6153 Real Estate Transfer/511	\$ 270,198	\$ 263,959	\$ 263,959
TOTAL ACT 511 PROP TAX	\$ 2,970,198	\$ 3,134,881	\$ 3,134,881
6400 Delinquent Taxes	\$ 1,600,000	\$ 1,250,852	\$ 1,250,852
TOTAL DELINQUENT TAXES	\$ 1,600,000	\$ 1,250,852	\$ 1,250,852
TOTAL TAXES	\$ 25,903,316	\$ 26,552,926	\$ 26,966,477
6500 Earnings/Temp Dep	\$ 10,000	\$ 25,000	\$ 25,000
6900 Tuition & Other	\$ 20,000	\$ 17,024	\$ 17,024
6920 Contributions/Student Fees/misc	\$ 83,750	\$ 100,000	\$ 100,000
6900 Misc Revenue	\$ 309,000	\$ 200,000	\$ 200,000
TOTAL OTHER	\$ 422,750	\$ 342,024	\$ 342,024
TOTAL LOCAL REVENUE	\$ 26,326,066	\$ 26,894,950	\$ 27,308,501

**Warren County School District
Revenue Reconciliation and Projections
2013-2014**

**BOARD APPROVED
PRELIM BUDGET**

**WITH SEQUESTRATION
INDEX AND PSERS TAX INC**

	BUDGET 2012-2013	2013-2014 Preliminary Budget	2013-2014 Proposed Final Budget 5.13.13
STATE			
7110 Basic Ed Subsidy	\$ 28,959,625	\$ 23,809,537	\$ 24,145,859
<i>Percent Increase</i>			
7140 Subsidy for Charter Schools	\$ -	\$ -	\$ -
7160 Tuition-Orph/Private	\$ 50,000	\$ 55,223	\$ 55,223
7210 Homebound Instruction	\$ -	\$ -	\$ -
7220 Vocational Education	\$ 275,000	\$ 315,765	\$ 315,765
7230 Alternative Education	\$ -	\$ -	\$ -
7271 Special Education	\$ 3,876,382	\$ 3,918,213	\$ 3,855,517
7290 Education Assistance	\$ -	\$ -	\$ -
7310 Pupil Transportation	\$ -	\$ 3,286,842	\$ 3,286,842
7320 Rentals & Sinking Fund	\$ 595,000	\$ 922,320	\$ 922,320
7330 Medical & Dental Services	\$ 75,000	\$ 95,139	\$ 95,139
7500 Dare/Alt Ed	\$ -	\$ -	\$ -
7501 Block Grant	\$ -	\$ 498,547	\$ 498,547
7502 Dual Enrollment Grant	\$ -	\$ -	\$ -
7505 Extra Grants	\$ 100,000	\$ -	\$ -
7810 Soc Cec/State Share	\$ -	\$ 1,329,737	\$ 1,329,737
7820 Retirement/State Share	\$ 1,900,000	\$ 2,200,000	\$ 2,800,000
TOTAL STATE REVENUE	\$ 35,831,007	\$ 36,431,324	\$ 37,304,949
FEDERAL			
8100 Unrestricted Grants (Impact Aid)	\$ 180,000	\$ 131,270	\$ 119,850
8512 Restricted, IDEA, Part B	\$ 840,845	\$ 953,000	\$ 899,592
8514 Ed of Disadvantages ECIA Title I	\$ 1,468,741	\$ 1,358,436	\$ 1,240,252
8515 Title IID/Ed Tech	\$ -	\$ -	\$ -
8515 Title IIA Improv Tchr Qual	\$ 305,490	\$ 314,426	\$ 286,158
8517 21st Century	\$ -	\$ 57,649	\$ -
8518 Title V Innovative Ed/Drug Free	\$ -	\$ -	\$ -
8521 Vocational Carl Perkins	\$ 80,000	\$ 74,525	\$ 68,041
8692 Ed Tech Title IID	\$ -	\$ -	\$ -
8701 Idea Special Ed Stimulus	\$ -	\$ -	\$ -
8703 Title I Stimulus	\$ -	\$ -	\$ -
8705 ARRA Title II Part D	\$ -	\$ -	\$ -
8708 State Fiscal Stabilization Fund	\$ -	\$ -	\$ -
8709 ARRA Education Jobs Fund	\$ -	\$ -	\$ -
8810 Medical Assistance/Access	\$ 305,000	\$ 305,000	\$ 120,429
8820 Medical Assistance/Health	\$ -	\$ -	\$ 94,039
TOTAL FEDERAL REVENUE	\$ 3,180,076	\$ 3,194,306	\$ 2,828,360
9000 Other Revenue	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 65,337,149	\$ 66,520,580	\$ 67,441,810



**Warren County School District
Budgeted Expenses by Function
2013-2014 Proposed Final Budget**

Function	Description	Proposed
1100	Regular Instruction	\$ 28,855,956
1190	Federal Programs	\$ 1,238,689
1200	Special Education	\$ 7,022,804
1243	Gifted Support	\$ 431,212
1290	IDEA and Access	\$ 1,104,745
1320	Vocational: Marketing	\$ 100,180
1360	Vocational: Business Education	\$ 1,125
1370	Vocational: Electronics	\$ 7,604
1380	Vocational: Trade & Industry	\$ 1,115,994
1390	Vocational Instructions	\$ 215,546
1420	Summer School	\$ 375
1490	Other Instruction: Tutoring/Coaches	\$ 300
1500	Title I Non Pub	\$ 9,571
2120	Guidance	\$ 1,244,873
2140	Scoring	\$ 6,000
2160	Attendance Services	\$ 56,549
2190	Administrative Supplemental	\$ 1,000
2220	Technology Services	\$ 1,848,212
2250	Library Services	\$ 726,634
2260	Curriculum Development	\$ 5,000
2270	Staff Development	\$ 277,029
2271	Professional Development: Certificated Staff	\$ 5,000
2310	Board of Education Services	\$ 126,365
2330	Tax Collection	\$ 138,982
2350	Legal Services	\$ 212,000
2360	Office of the Superintendent	\$ 367,863
2380	Office of the Principal	\$ 2,896,128
2390	Administrative Support Services	\$ 725,294
2440	Nursing Services	\$ 775,521
2500	Business Administrative Services	\$ 791,394
2610	Physical Plant & Facilities	\$ 2,861,955
2620	Plant Maintenance & Operations	\$ 2,874,504
2710	Student Transportation Services	\$ 96,288
2720	Vehicle Operations	\$ 5,845,489
2750	Non-Public Transportation	\$ 101,000
2834	Professional Development: Certificated, Non-Instructional	\$ 3,000
2843	Programming	\$ 3,000
2850	Federal Programs	\$ 163,721
2900	Media Services	\$ 78,090
3200	Student Activities	\$ 162,575
3390	Title I: Parent Involvement	\$ 17,500
5110	Debt Service	\$ 3,771,888
5220	Athletics	\$ 626,137
5230	Capital Reserve	\$ 480,000
5900	Contingencies	\$ 300,000

\$ 67,693,095

	A	B	C	AA	AB
1					
2					
3					
4					
5					
6	Function	Description	Account Number	2013-2014 Preliminary	2013-2014 Proposed Final
7	1100	Salaries/Wages	100	16,170,845	15,077,265
8	Regular	Benefits & Burden	200	9,963,441	8,932,621
9	Instruction	Professional Svc.	300	218,195	218,195
10		Property Maint. Svc.	400	25,136	25,136
11		Transp/Training/Comm/Tuit	500	3,457,295	3,457,295
12		Supplies	600	1,062,590	1,102,590
13		Equipment	700	25,594	25,594
14		Dues/Judgements/Misc.	800	17,260	17,260
15				30,940,356	28,855,956
16	1190	Salaries/Wages	100	761,338	761,338
17	Federal Programs	Benefits	200	421,595	421,595
18		Professional Svc.	300	16,733	16,733
19		Property Maint. Svc.	400	0	0
20		Transp/Training/Comm/Tuit	500	1,550	1,550
21		Supplies	600	37,473	37,473
22		Equipment	700	0	0
23		Dues/Judgements/Misc.	800	0	0
24				1,238,689	1,238,689
25	1200	Salaries/Wages	100	4,430,365.00	4,325,365
26	Special	Benefits	200	2,355,356.00	2,310,356
27	Education	Professional Svc.	300	141,601	141,601
28		Transp/Training/Comm/Tuit	500	223,982	223,982
29		Supplies	600	15,500	15,500
30		Equipment	700	6,000	6,000
31				7,172,804	7,022,804
32	1211	Salaries/Wages	100	0	0
33	Life Skills	Benefits	200	0	0
34		Supplies	600	0	0
35				0	0
36	1221 / Deaf	Professional Svc.	300	0	0
37				0	0
38	1224 / Visual	Professional Svc.	300	0	0
39				0	0
40	1225	Salaries/Wages	100	0	0
41	Speech	Benefits	200	0	0
42		Professional Svc.	300	0	0
43				0	0
44	1231	Salaries/Wages	100	0	0
45	Emotional	Benefits	200	0	0
46		Professional Svc.	300	0	0
47		Supplies	600	0	0
48				0	0

	A	B	C	AA	AB
6	Function	Description	Account Number	2013-2014 Preliminary	2013-2014 Proposed Final
49	1241	Salaries/Wages	100	0	0
50	Learning	Benefits	200	0	0
51		Professional Svc.	300	0	0
52	Support	Supplies	600	0	0
53				0	0
54	1243	Salaries/Wages	100	267,953	267,953
55	Gifted	Benefits	200	130,144	130,144
56		Professional Svc.	300	1,030	1,030
57		Property Maint. Svc.	400	0	0
58		Transp/Training/Comm/Tuit	500	10,000	10,000
59		Supplies	600	20,285	20,285
60		Equipment	700	1,800	1,800
61				431,212	431,212
62	1260 Physical	Professional Svc.	300	0	0
63				0	0
64	1270 Multi	Professional Svc.	300	0	0
65				0	0
66	1290	Salaries/Wages	100	479,875	479,875
67	IDEA, ACCESS, SPEC ED	Benefits	200	287,270	287,270
68		Professional Svc.	300	207,000	207,000
69		Transp/Training/Comm/Tuit	500	40,000	40,000
70		Supplies	600	68,600	68,600
71		Equipment	700	22,000	22,000
72				1,104,745	1,104,745
73	1320	Salaries/Wages	100	67,405	67,405
74	Vocational	Benefits	200	32,096	32,096
75		Professional Svc.	300	0	0
76	Marketing	Supplies	600	679	679
77		Equipment	700	0	0
78				100,180	100,180
79	1360	Salaries/Wages	100	0	0
80	Vocational	Benefits	200	0	0
81		Professional Svc.	300	0	0
82	Business	Property Maint. Svc.	400	0	0
83	Education	Supplies	600	1,125	1,125
84		Equipment	700	0	0
85				1,125	1,125
86	1370	Supplies	600	7,604	7,604
87	Electronics	Equipment	700	0	0
88				7,604	7,604
89	1380	Salaries/Wages	100	653,392	653,392
90	Vocational	Benefits	200	358,827	358,827
91		Professional Svc.	300		
92	Trade &	Property Maint. Svc.	400	5,200	5,200
93	Industry	Supplies	600	81,875	81,875
94		Equipment	700	16,700	16,700
95				1,115,994	1,115,994

	A	B	C	AA	AB
6	Function	Description	Account Number	2013-2014 Preliminary	2013-2014 Proposed Final
96	1390	Salaries/Wages	100	64,707	64,707
97	Vocational	Benefits	200	53,814	53,814
98	Instructional	Professional Svc.	300	9,500	9,500
99		Property Maint. Svc.	400	2,000	2,000
100		Transp/Training/Comm/Tuit	500	11,100	11,100
101		Supplies	600	57,425	57,425
102		Equipment	700	12,000	12,000
103		Dues/Judgements/Misc.	800	5,000	5,000
104				215,546	215,546
105	1400	Property Maint. Svc.	400	0	0
106				0	0
107	1420	Salaries/Wages	100	0	0
108		Benefits	200	0	0
109	Summer School	Supplies	600	375	375
110				375	375
111	1430	Salaries/Wages	100	0	0
112	Homebound	Benefits	200	0	0
113		Professional Svc.	300	0	0
114				0	0
115	1441 Incarcerated	Transp/Training/Comm/Tuit	500	0	0
116				0	0
117	1490	Salaries/Wages	100	0	0
118	Other Instruction	Benefits	200	0	0
119	Tutoring/Coaches	Professional Svc.	300	0	0
120		Transp/Training/Comm/Tuit	500	300	300
121		Supplies	600	0	0
122		Equipment	700	0	0
123				300	300
124	1500 - Nonpublic	Supplies	300	9483	9,483
125			600	88	88
126				9,571	9,571
127	2110	Transp/Training/Comm/Tuit	500	0	0
128	Pupil Services	Supplies	600	0	0
129		Equipment	700	0	0
130				0	0
131	2120	Salaries/Wages	100	797,161	797,161
132	Guidance	Benefits	200	418,936	418,936
133		Transp/Training/Comm/Tuit	500	2,020	2,020
134		Supplies	600	25,620	25,620
135		Equipment	700	1,136	1,136
136				1,244,873	1,244,873
137	2140 Scoring	Professional Svc.	300	6,000	6,000
138				6,000	6,000

	A	B	C	AA	AB
6	Function	Description	Account Number	2013-2014 Preliminary	2013-2014 Proposed Final
139	2160	Salaries/Wages	100	28,815	28,815
140	Attendance	Benefits	200	23,584	23,584
141	Services	Professional Svc.	300	0	0
142		Transp/Training/Comm/Tuit	500	4,150	4,150
143		Supplies	600	0	0
144				56,549	56,549
145	2190	Salaries/Wages	100	0	0
146	Administrative	Benefits	200	0	0
147	Supplemental	Professional Svc.	300	0	0
148		Supplies	600	1,000	1,000
149				1,000	1,000
150	2220	Salaries/Wages	100	464,959	464,959
151	Technology	Benefits	200	229,812	229,812
152	Services	Professional Svc.	300	10,000	10,000
153		Property Maint. Svc.	400	654,339	654,339
154		Transp/Training/Comm/Tuit	500	316,002	264,402
155		Supplies	600	63,900	213,900
156		Equipment	700	10,000	10,000
157		Dues/Judgements/Misc.	800	800	800
158				1,749,812	1,848,212
159	2240	Salaries/Wages	100	0	0
160	Tech Teaching	Benefits	200	0	0
161	Title IID	Professional Svc.	300	0	0
162				0	0
163	2250	Salaries/Wages	100	438,792	438,792
164	Library Services	Benefits	200	232,062	232,062
165		Professional Svc.	300	0	0
166		Transp/Training/Comm/Tuit	500	0	0
167		Supplies	600	55,780	55,780
168		Equipment	700	0	0
169				726,634	726,634
170	2260	Salaries/Wages	100	5,000	5,000
171	Curriculum	Benefits	200	0	0
172		Professional Svc.	300	0	0
173	Development	Transp/Training/Comm/Tuit	500	0	0
174		Supplies	600	0	0
175				5,000	5,000
176	2270	Salaries/Wages	100	125,831	125,831
177	Staff Development	Benefits	200	63,638	63,638
178		Professional Svc.	300	85,060	85,060
179		Transp/Training/Comm/Tuit	500	1,500	1,500
180		Supplies	600	1,000	1,000
181		Equipment	700	0	0
182		Dues/Judgements/Misc.	800	0	0
183				277,029	277,029
184	2271 Prof Devel	Salaries/Wages	100	0	0
185	Certificated	Benefits	200	0	0
186		Transp/Training/Comm/Tuit	500	5,000	5,000
187				5,000	5,000
188	2272 Non-Cert PD	Transp/Training/Comm/Tuit	500	0	0
189				0	0
190	2275	Salaries/Wages	100	0	0
191	Staff Support	Benefits	200	0	0
192				0	0

	A	B	C	AA	AB
6	Function	Description	Account Number	2013-2014 Preliminary	2013-2014 Proposed Final
193	2310	Salaries/Wages	100	0	0
194	Board of Education	Benefits	200	0	0
195	Services	Professional Svc.	300	42,200	42,200
196		Transp/Training/Comm/Tuit	500	9,376	9,376
197		Supplies	600	6,289	6,289
198		Dues/Judgements/Misc.	800	68,500	68,500
199				126,365	126,365
200	2320 Board Treas.	Salaries/Wages	100	0	0
201				0	0
202	2330	Salaries/Wages	100	64,785	64,785
203	Tax Collection	Benefits	200	37,677	37,677
204		Professional Svc.	300	149,050	149,050
205		Property Maint. Svc.	400	800	800
206		Transp/Training/Comm/Tuit	500	4,015	4,015
207		Supplies	600	2,250	2,250
208		Equipment	700	1,000	1,000
209		Dues/Judgements/Misc.	800	(120,595)	(120,595)
210				138,982	138,982
211	2350 Legal Svc.	Professional Svc.	300	212,000	212,000
212				212,000	212,000
213	2360	Salaries/Wages	100	256,066	256,066
214	Office of the	Benefits	200	80,157	80,157
215	Superintendent	Transp/Training/Comm/Tuit	500	5,500	5,500
216		Supplies	600	15,900	15,900
217		Equipment	700	2,000	2,000
218		Dues/Judgements/Misc.	800	8,240	8,240
219				367,863	367,863
220	2380	Salaries/Wages	100	1,901,424	1,901,424
221	Office of the	Benefits	200	894,693	894,693
222		Professional Svc.	300	0	0
223	Principal	Transp/Training/Comm/Tuit	500	51,763	51,763
224		Supplies	600	48,062	48,062
225		Equipment	700	187	187
226				2,896,129	2,896,129

	A	B	C	AA	AB
6	Function	Description	Account Number	2013-2014 Preliminary	2013-2014 Proposed Final
227	2390	Salaries/Wages	100	446,675	446,675
228	Administrative	Benefits	200	243,419	243,419
229	Support Services	Transp/Training/Comm/Tuit	500	13,700	13,700
230		Supplies	600	7,500	7,500
231		Equipment	700	3,000	3,000
232		Dues/Judgements/Misc.	800	11,000	11,000
233				725,294	725,294
234	2400 ABG Prof Dev	Salaries/Wages	100	0	0
235		Benefits	200	0	0
236		Professional Svc.	300	0	0
237				0	0
238	2430 Dental	Salaries/Wages	100	0	0
239				0	0
240	2440	Salaries/Wages	100	461,160	461,160
241	Nursing Services	Benefits	200	287,755	287,755
242		Professional Svc.	300	11,838	11,838
243		Transp/Training/Comm/Tuit	500	2,000	2,000
244		Supplies	600	6,218	6,218
245		Equipment	700	6,550	6,550
246				775,521	775,521
247	2500	Salaries/Wages	100	431,876	471,876
248	Business	Benefits	200	228,110	248,110
249	Administration	Professional Svc.	300	0	0
250		Property Maint. Svc.	400	0	0
251	Services	Transp/Training/Comm/Tuit	500	30,060	30,060
252		Supplies	600	13,652	13,651
253		Equipment	700	2,200	2,200
254		Dues/Judgements/Misc.	800	25,499	25,499
255				731,396	791,394
256	2610	Salaries/Wages	100	932,023	882,023
257	Physical Plant	Benefits	200	457,279	442,279
258	Facilities	Professional Svc.	300	23,690	23,690
259		Property Maint. Svc.	400	1,100,793	1,013,793
260		Transp/Training/Comm/Tuit	500	195,847	195,847
261		Supplies	600	303,467	265,823
262		Equipment	700	35,000	35,000
263		Dues/Judgements/Misc.	800	3,500	3,500
264				3,051,599	2,861,955

	A	B	C	AA	AB
6	Function	Description	Account Number	2013-2014 Preliminary	2013-2014 Proposed Final
265	2620	Salaries/Wages	100	1,297,588	1,297,588
266	Plant Maintenance	Benefits	200	936,593	936,593
267		Professional Svc.	300		
268	& Operation	Property Maint. Svc.	400	227,203	224,203
269		Supplies	600	416,120	416,120
270				2,877,504	2,874,504
271	2710	Salaries/Wages	100	58,974	58,974
272	Student	Benefits	200	30,171	30,171
273	Transportation	Transp/Training/Comm/Tuit	500	3,892	3,892
274	Services	Supplies	600	2,091	2,091
275		Equipment	700	500	500
276		Dues/Judgements/Misc.	800	660	660
277				96,288	96,288
278	2720	Transp/Training/Comm/Tuit	500	5,220,988	5,120,989
279	Vehicle Operation	Supplies(Bulk Fuel)	600	724,500	724,500
280				5,945,488	5,845,489
281	2750 Non-Pub Trans	Transp/Training/Comm/Tuit	500	101,000	101,000
282				101,000	101,000
283	2813	Salaries/Wages	100	0	0
284	Program	Benefits	200	0	0
285	Evaluation	Professional Svc.	300	0	0
286		Transp/Training/Comm/Tuit	500	0	0
287		Supplies	600	0	0
288				0	0
289	2834	Salaries/Wages	100	0	0
290	Staff Dev. Cert.	Benefits	200	0	0
291	Non-Instructional	Transp/Training/Comm/Tuit	500	3,000	3,000
292				3,000	3,000
293	2836	Salaries/Wages	100	0	0
294	Prof. Development	Benefits	200	0	0
295	Non-Certified	Professional Svc.	300	0	0
296	Non-Instructional	Transp/Training/Comm/Tuit	500	0	0
297				0	0
298	2843 Programming	Professional Svc.	300	3,000	3,000
299				3,000	3,000
300	2849	Professional Svc.	300	0	0
301	Data Processing	Property Maint. Svc.	400	0	0
302	Services	Supplies	600	0	0
303		Equipment	700	0	0
304				0	0

	A	B	C	AA	AB
6	Function	Description	Account Number	2013-2014 Preliminary	2013-2014 Proposed Final
305	2850	Salaries/Wages	100	91,955	91,955
306	Federal Programs	Benefits	200	71,316	71,316
307		Professional Svc.	300		
308		Transp/Training/Comm/Tuit	500	250	250
309		Supplies	600	200	200
310		Equipment	700	0	0
311				163,721	163,721
312	2900 Media Svc	Transp/Training/Comm/Tuit	500	78,090	78,090
313				78,090	78,090
314	3200	Salaries/Wages	100	106,756	106,756
315	Student Activities	Benefits	200	7,097	7,097
316		Professional Svc.	300	7,500	7,500
317		Transp/Training/Comm/Tuit	500	39,972	39,972
318		Supplies	600	750	750
319		Equipment	700	500	500
320		Dues/Judgements/Misc.	800	0	0
321				162,575	162,575
322	3201	Salaries/Wages	100	0	0
323	Student Activities	Benefits	200	0	0
324				0	0
325	3390	Salaries/Wages	100	0	0
326	Parent	Benefits	200	0	0
327		Professional Svc.	300	7,000	7,000
328	Involvement	Supplies	600	10,500	10,500
329				17,500	17,500
330	4200/5100	Dues/Judgements/Misc.	800	0	0
331				0	0
332	5110 Debt Service	Fund Transfers	900	3,671,888	3,771,888
333				3,671,888	3,771,888
334	5220 Athletics	Fund Transfers	900	626,137	626,137
335				626,137	626,137
336	5220 Food Service	Equipment	930	0	0
337				0	0
338	5230 Capital Res.	Fund Transfers	900	480,000	480,000
339				480,000	480,000
340	5240 Debt Service	Fund Transfers	900	0	0
341				0	0
342	5900 Contingency	General Contingency	120	0	0
343	5900 Contingency	Non Athletic Supplemental	194	0	0
344	5900 Contingency	Contingency High Ed	910	0	0
345	5900 Contingency	Unresolved Staff	912	150,000	150,000
346	5900 Contingency	Heating Fuel Contingency	921	50,000	0
347	5900 Contingency	Fuel Transportation Contingency	933	50,000	50,000
348	5900 Contingency	Superintendent Reserve	934		
349	5900 Contingency	Board Goals/Facilities Plan	950	200,000	100,000
350	5900 Contingency	Athletics	999		
351	Contingency Total			450,000	300,000
352				70,111,740	67,693,095

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

PROPOSED VERSION

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 5/13/2013

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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Telephone

1030
Extension

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E-mail Address

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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	1,350,000
3 Estimated Beginning Fund Balance - Unassigned	3,498,379
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	4,848,379
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,573,408
7000 Revenue from State Sources	40,040,042
8000 Revenue from Federal Sources	2,828,360
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	67,441,810
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 72,290,189

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	19,294,938
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	30,648
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	430,971
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	89,095
6150	Current Act 511 Taxes - Proportional Assessments	3,134,881
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,250,851
6500	Earnings on Investments	25,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	17,024
6910	Rentals	0
6920	Contributions/Donations/Grants From Private Sources	100,000
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	200,000
	REVENUE FROM LOCAL SOURCES	24,573,408

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	24,145,859
7160	Tuition for Orphans and Children Placed in Private Homes	55,223
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	315,765
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,855,517
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)	3,286,842
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	922,320
7330	Health Services (Medical, Dental, Nurse, Act 25)	95,139
7340	State Property Tax Reduction Allocation	2,735,093
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	498,547
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	1,329,737
7820	State Share of Retirement Contributions	2,800,000
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	40,040,042

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
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	899,592
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	1,240,251
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	286,158
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	68,041
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)	214,468

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	2,828,360

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
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
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		67,441,810

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,294,938
Amount of Tax Relief for Homestead Exclusions +	<u>\$2,735,093</u>
Total Approx. Tax Revenue:	\$22,030,031
Approx. Tax Levy for Tax Rate Calculation:	\$24,173,913
	Warren

Total

2012-13 Data		
a. Assessed Value	\$452,421,686	\$452,421,686
b. Real Estate Mills	50.9658	
I. 2013-14 Data		
c. 2011 STEB Market Value	\$1,242,529,452	\$1,242,529,452
d. Assessed Value	\$452,993,596	\$452,993,596
e. Assessed Value of New Constr/ Renov	\$0	\$0
2012-13 Calculations		
f. 2012-13 Tax Levy (a * b)	\$23,058,033	\$23,058,033
2013-14 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$23,058,033	\$23,058,033
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	50.9658	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$24,173,913	\$24,173,913
III. I. 2013-14 Real Estate Tax Rate (k / d * 1000)	53.3648	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$24,173,913	\$24,173,913
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$21,438,820
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$19,294,938

Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$19,294,938

Amount of Tax Relief for Homestead Exclusions + \$2,735,093

Total Approx. Tax Revenue: \$22,030,031

Approx. Tax Levy for Tax Rate Calculation: \$24,173,913

Warren

Total

Index Maximums

p.	Maximum Mills Based On Index (i * (1 + Index))	52.2399	
q.	Mills In Excess of Index if (l > p), (l - p)	1.1249	1.1249
r.	Maximum Tax Levy Based On Index (p / 1000) * d	\$23,664,340	\$23,664,340
IV. s.	Millage Rate within Index? (If l > p Then No)	No	
t.	Tax Levy In Excess of Index if (m > r), (m - r)	\$509,573	\$509,573
u.	Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$458,616	\$458,616

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$4,885	
	Number of Homestead/Farmstead Properties	10,979	10,979
V.	Median Assessed Value of Homestead Properties		\$19,281

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,294,938
Amount of Tax Relief for Homestead Exclusions +	<u>\$2,735,093</u>
Total Approx. Tax Revenue:	\$22,030,031
Approx. Tax Levy for Tax Rate Calculation:	\$24,173,913
	Warren

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,735,093	Lowering RE Tax Rate	\$0	\$2,735,093
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$2,735,093</u>

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	452,993,596	53.3648	24,173,913			90.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	452,993,596		24,173,913	- 2,735,093	= 21,438,820	90.00000%	= 19,294,938

	Rate	Estimated Revenue
6120 Per Capita Taxes, Section 679	0.00	0

6140 Current Act 511 Taxes - Flat Rate Assessments

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

6150 Current Act 511 Taxes - Proportional Assessments

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

Total Act 511, Current Taxes

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

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
		2012-2013 (Rebalanced)	2013-2014				2012-2013 (Rebalanced)	2013-2014		
6111	<u>Current Real Estate Taxes</u> Warren County	50.9658	53.3648	4.71%	No	2.5%				
6120	Per Capita Taxes, Section 679 <u>Act 1 EIT/PIT</u>									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1 <u>Act 511 Flat Rate Taxes</u>									
6141	Per Capita Taxes, Act 511									
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	\$5.00	\$5.00	0.00%	Yes	2.5%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments <u>Act 511 Proportional Rate Taxes</u>									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.5%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.5%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

ITEM	AMOUNTS
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	30,094,645
1200 Special Programs - Elementary/Secondary	8,558,762
1300 Vocational Education	1,440,448
1400 Other Instructional Programs - Elementary/Secondary	675
1500 Nonpublic School Programs	9,571
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	40,104,101
2000 Support Services	
2100 Support Services - Pupil Personnel	1,308,423
2200 Support Services - Instructional Staff	2,861,875
2300 Support Services - Administration	4,466,633
2400 Support Services - Pupil Health	775,521
2500 Support Services - Business	791,394
2600 Operation & Maintenance of Plant Services	5,736,460
2700 Student Transportation Services	6,042,777
2800 Support Services - Central	169,721
2900 Other Support Services	78,090
Total 2000 Support Services	22,230,894
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	162,575
3300 Community Services	17,500
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	180,075
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	0
Total 4000 Facilities Acquisition, Construction and Improvement	0
Total Estimated Expenditures	62,515,070
5000 Other Expenditures and Financing Uses	
5100 Debt Service	3,771,888
5200 Interfund Transfers - Out	1,106,137
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	300,000
Total Other Financing Uses	5,178,025
Total Estimated Expenditures and Other Financing Uses	67,693,095
Appropriation of Prior Year Fund Balance	0
Total Appropriations	67,693,095
Ending Committed, Assigned and Unassigned Fund Balance	4,597,094

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	15,838,603
200	Personnel Services-Employee Benefits	9,354,216
300	Purchased Professional & Technical Services	234,928
400	Purchased Property Services	25,136
500	Other Purchased Services	3,458,845
600	Supplies	1,140,063
700	Property	25,594
800	Other Objects	17,260
	Total Regular Programs - Elementary/Secondary	30,094,645
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,073,194
200	Personnel Services-Employee Benefits	2,727,770
300	Purchased Professional & Technical Services	349,631
400	Purchased Property Services	0
500	Other Purchased Services	273,982
600	Supplies	104,385
700	Property	29,800
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	8,558,762
1300	Vocational Education	
100	Personnel Services-Salaries	785,505
200	Personnel Services-Employee Benefits	444,736
300	Purchased Professional & Technical Services	9,500
400	Purchased Property Services	7,200
500	Other Purchased Services	11,100
600	Supplies	148,707
700	Property	28,700
800	Other Objects	5,000
	Total Vocational Education	1,440,448
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	300
600	Supplies	375
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	675

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	9,483
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	88
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	9,571
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		40,104,101

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	825,977
200	Personnel Services-Employee Benefits	442,520
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	0
500	Other Purchased Services	6,170
600	Supplies	26,620
700	Property	1,136
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,308,423
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,029,582
200	Personnel Services-Employee Benefits	525,512
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	654,339
500	Other Purchased Services	359,462
600	Supplies	271,180
700	Property	10,000
800	Other Objects	1,800
	Total Support Services - Instructional Staff	2,861,875
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,668,949
200	Personnel Services-Employee Benefits	1,255,947
300	Purchased Professional & Technical Services	403,250
400	Purchased Property Services	800
500	Other Purchased Services	84,354
600	Supplies	80,001
700	Property	6,187
800	Other Objects	(32,855)
	Total Support Services - Administration	4,466,633
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	461,160
200	Personnel Services-Employee Benefits	287,755
300	Purchased Professional & Technical Services	11,838
400	Purchased Property Services	0
500	Other Purchased Services	2,000
600	Supplies	6,218
700	Property	6,550
800	Other Objects	0
	Total Support Services - Pupil Health	775,521

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	471,876
200	Personnel Services-Employee Benefits	248,110
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	30,060
600	Supplies	13,649
700	Property	2,200
800	Other Objects	25,499
	Total Support Services - Business	791,394
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,179,610
200	Personnel Services-Employee Benefits	1,378,873
300	Purchased Professional & Technical Services	23,690
400	Purchased Property Services	1,237,997
500	Other Purchased Services	195,847
600	Supplies	681,943
700	Property	35,000
800	Other Objects	3,500
	Total Operation & Maintenance of Plant Services	5,736,460
2700	Student Transportation Services	
100	Personnel Services-Salaries	58,974
200	Personnel Services-Employee Benefits	30,171
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	5,225,881
600	Supplies	726,591
700	Property	500
800	Other Objects	660
	Total Student Transportation Services	6,042,777
2800	Support Services - Central	
100	Personnel Services-Salaries	91,955
200	Personnel Services-Employee Benefits	71,316
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	0
500	Other Purchased Services	3,250
600	Supplies	200
700	Property	0
800	Other Objects	0
	Total Support Services - Central	169,721

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	78,090
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	78,090
	Total Support Services	22,230,894
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	106,756
200	Personnel Services-Employee Benefits	7,097
300	Purchased Professional & Technical Services	7,500
400	Purchased Property Services	0
500	Other Purchased Services	39,972
600	Supplies	750
700	Property	500
800	Other Objects	0
	Total Student Activities	162,575

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	7,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	10,500
700	Property	0
800	Other Objects	0
	Total Community Services	17,500
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	180,075
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
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
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	0
900	Other Uses of Funds	3,771,888
	Total Debt Service	3,771,888
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,106,137
	Total Interfund Transfers - Out	1,106,137

<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	
	Total Other Expenditures and Financing Uses	5,178,025	
TOTAL EXPENDITURES			67,693,095

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	3,000,000	3,015,500
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	500	500
Enterprise Fund (Food Service, Child Care)	15,000	15,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	<u>3,015,500</u>	<u>3,031,000</u>
<u>LONG-TERM INVESTMENTS</u>		
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
Total Long-Term Investments	<u>0</u>	<u>0</u>
TOTAL CASH AND INVESTMENTS	<u><u>3,015,500</u></u>	<u><u>3,031,000</u></u>

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

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>payables</i>	600,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Fund Balance</i>	3,997,094
Total Ending Fund Balance - Committed, Assigned, and Unassigned		4,597,094
5900	Budgetary Reserve Explanation: <i>unplanned budgetary requirements</i>	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		4,897,094
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0