

Warren County School District

Warren, Pennsylvania

FINAL BUDGET

2016-2017

June 13, 2016





Warren County School District

Final Budget 2016-2017

1. Introduction

The Warren County School District's (WCSD) Final Budget for the 2016-2017 school year is \$76,785,016. This is \$16,324 less than the 2015-2016 school year budget of \$76,801,340. The Final Budget is designed to serve an estimated enrollment of 4,362 students, which is a decrease of approximately 63 students or 1.4% from the 2015-2016 school year.

The Final Budget is presented in 7 sections.

Table of Contents

Section	Page
1. Introduction & Table of Contents	1
2. Tax Levy & Resource Allocation Resolution	2
3. Budget Reductions	3
4. Budget Narrative	4-8
5. Budgeted Revenues	9-12
6. Budgeted Expenditures	13-22
7. PDE 2028 Final Budget	23-46

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

RESOLUTION NO. _____

2016-2017 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 2016-2017 fiscal year, with proposed expenditures of \$76,785,016:

1. A tax of 53.7258 Mills (\$5.37258 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 \$3,399,013 as of June 30, 2016
4. Designated/Committed Fund Balance of \$11,980,042 as of June 30, 2016
 - a. Capital Improvements \$4,000,000
 - b. PSERS \$3,614,002
 - c. School Board and Tax Compliance \$1,000,000
 - d. Medical \$780,256
 - e. Textbook \$859,499
 - f. Technology \$1,500,000
 - g. Scrap Recovery \$216,285
 - h. WCCC Health Program \$10,000

ADOPTED as a Resolution of the Warren County School District Board of School Directors this 13th day of June, 2016.

ATTEST:

WARREN COUNTY SCHOOL
DISTRICT

Secretary, Board of School Directors

BY _____
President, Board of School Directors

Priority List of Potential Reductions

(0) Can't Live with Cutting it			(1) Don't want to cut, but can accept			(2) Willing to cut									
Expenditure Reductions	Additional Amount	Tier	Cumulative Reductions	Mike Zamborik	Paul Mangione	Tom Knapp	Marcy Morgan	Joe Colosimo	Arthur Stewart	John Anderson	Jack Werner	Donna Zariczny	Average Rating		
Professional Development	\$15,000	A	\$15,000	2	2	2	2	2	2			2	2.0		
Unique Need Certification	\$50,000	A	\$65,000	1	2	2	2	2	2			2	1.9		
Cafeteria Table Replacement	\$15,000	A	\$80,000	1	1	2	2	2	2			2	1.7		
High School Reform Planning	\$4,000	A	\$84,000	2	1	1	2	2	2			2	1.7		
RTII Model Professional Development	\$8,000	A	\$92,000	1	2	1	2	2	2			2	1.7		
Contingency - reduce	\$100,000	B	\$192,000	1	1	2	2	2	2			2	1.7		
Cyber/Charter Marketing	\$5,000	A	\$197,000	2	1	1	1	2	2			2	1.6		
Review of Content/Curriculum Resources	\$20,000	A	\$217,000	1	2	2	2	0	2			2	1.6		
General fund maintenance - defer	\$100,000	B	\$317,000	1	2	1	2	1	2			2	1.6		
Elementary Interventions - Materials	\$200,000	A	\$517,000	1	1	1	2	1	2			2	1.4		
Middle level - 1 FTE- declining enrollment	\$70,000	A	\$587,000	1	1	2	2	0	2			2	1.4		
7 Year Textbook Plan - decrease funding	\$100,000	B	\$687,000	2	1	1	2	0	2			2	1.4		
Building systems	\$100,000	B	\$787,000	1	1	1	2	1	2			2	1.4		
Athletic Teams - combine / co-op teams with low participation	\$50,000	C	\$837,000	2	2	1	1	2	1			1	1.4		
Field Trips - eliminate all district funded, non-competition field trips	\$40,000	B	\$877,000	2	2	2	2	0	0			1	1.3		
Move TAB to Anderson / Tech to Russell / LEC to BWMS	\$55,200	B	\$932,200	2	1	2	2	0	0			1	1.1		
Athletics	\$30,000	C	\$962,200	2	2	0	1	1	0			2	1.1		
First Aid Certification for Students	\$3,000	C	\$965,200	1	2	2	1	1	1			0	1.1		
Secondary - 3 FTEs - declining enrollment - more students will not be able to get primary course requests	\$210,000	B	\$1,175,200	1	1	0	1	0	2			2	1.0		
Elementary Counselors - cut by 50%	\$140,000	C	\$1,315,200	1	1	1	1	1	1			1	1.0		
High School Mandatory Elective - restructure 1 elective	\$70,000	C	\$1,385,200	1	1	1	1	2	0			1	1.0		
Middle Level - 3 FTEs - change model	\$210,000	C	\$1,595,200	2	1	1	0	0	1			1	0.9		
PSAT reimbursement	\$4,000	C	\$1,599,200	1	2	0	0	1	1			0	0.7		
Student support services - 1 FTE	\$40,000	C	\$1,639,200	1	1	1	0	0	1			1	0.7		
Academic Teaching Coach - 1 FTE that is not grant funded	\$70,000	D	\$1,709,200	1	0	1	1	2	0			0	0.7		
Supplementals - non essential - work eliminated	\$100,000	D	\$1,809,200	2	2	0	0	1	0			0	0.7		
Contingency - reduce	\$200,000	C	\$2,009,200	1	1	0	1	0	1			0	0.6		
Elementary - 2 FTEs - no change to K-2	\$140,000	C	\$2,149,200	2	0	0	0	0	1			1	0.6		
Alternative Education Program (In House)	\$250,000	D	\$2,399,200	1	0	0	0	2	0			0	0.4		
Elective offerings - restructure	\$140,000	D	\$2,539,200	2	0	1	0	0	0			0	0.4		
Implement four day week	\$700,000	C	\$3,239,200	1	0	1	0	0	0			0	0.3		
Academic competitions / PMEA - eliminate	\$40,000	D	\$3,279,200	1	0	0	1	0	0			0	0.3		
Elementary - 5 FTEs - impacts to K-5	\$350,000	D	\$3,629,200	2	0	0	0	0	0			0	0.3		
Elementary Counselors - all	\$280,000	D	\$3,909,200	1	0	0	0	1	0			0	0.3		
Elementary Interventions - tutoring	\$200,000	D	\$4,109,200	2	0	0	0	0	0			0	0.3		
Elementary Interventions - tutoring	\$200,000	D	\$4,309,200	2	0	0	0	0	0			0	0.3		
Support Staff Reductions	\$200,000	D	\$4,509,200	2	0	0	0	0	0			0	0.3		
Contingency - eliminate	\$450,000	D	\$4,959,200	1	0	0	0	0	0			0	0.1		
Middle School - back to junior high	\$700,000	D	\$5,659,200	0	0	1	0	0	0			0	0.1		
Secondary - 5 FTEs - declining enrollment - many students will not get primary course requests	\$350,000	D	\$6,009,200	1	0	0	0	0	0			0	0.1		
Kindergarten - half day	\$350,000	D	\$6,359,200	0	0	0	0	0	0			0	0.0		
WCCC budget reduction	\$95,000	D	\$6,454,200	0	0	0	0	0	0			0	0.0		
WCCC programming - 1 shop	\$100,000	D	\$6,554,200	0	0	0	0	0	0			0	0.0		
	\$ 6,554,200														

Staffing reductions will be impacted by bumping process and will also have an impact on Unemployment expense.

What does the 2016 - 2017 budget include?

Alternative Education/Discipline Strategies

The 2016-2017 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 2016-2017 budget as was used in 2015-2016.

Career and Technology Programs

The 2016-2017 budget supports the operation of the Warren County Career Center (WCCC), the district's Area Vocational-Technical School (AVTS). In 2016-2017, the WCCC will offer fifteen programs (Accounting, 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). The student population at the WCCC has continued to show growth.

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 changes that are taking place because of the move to the PA Core Standards. The proposed seven year textbook plan will put the District back on a scheduled curriculum rewrite and textbook purchase schedule.

World Languages—The District will be offering Spanish in all four high schools for students in grades 9-12.

Curriculum Writing - During the 2016-2017 school year several content areas will update planned instruction and align curriculum maps to the PA Core Standards. This will be on the same timeline as textbook purchases.

Curriculum Mapping – The District will continue to support the development of curriculum to adapt to the PA Core. Curriculum mapping will continue during the 2016-2017 school year. Professional development for the 2016-2017 school year will continue to incorporate time for curriculum review as well as lesson planning and instructional practice based on curriculum mapping.

Multi-Tiered Systems of Support (MTSS) – The District elementary staff will continue to implement the MTSS Model. Additional Reading Specialists will be added at three elementary schools.

After School Programming – The 21st Century after school program would continue in all four attendance areas, and it will have an additional middle level component.

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. This is also paid directly by the students and their families. The District will also continue to offer dual enrollment through the University of Pittsburgh at Bradford dual enrollment program. This program is offered within District courses through accreditation of District teaching staff. The WCCC will continue to offer dual enrollment credit through both the Penn College NOW program and Jamestown Community College.

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.

Elementary Staffing

Four additional elementary teachers will be added to reduce current class sizes.

Tutoring

The District will continue elementary tutoring during the 2016-2017 school year and add middle level tutoring.

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. The district is continuing the Highly Gifted Pilot program for students meeting the requirements.

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. The district continues to support an Attendance Officer who works closely with schools to identify these students and provide services as efficiently as possible.

Online Education

The District support for online education will remain the same consistent for the 2016-2017 school year. The Warren County School District Virtual Academy is able to offer flexibility in student scheduling by allowing them to take a core course virtually, thus freeing up a period in school where they can take another course they are interested in such as band, an art class, a foreign language, or a class they cannot get because they wish to attend the Warren County Career Center. Many students take an elective class because it is something they are interested in and it is something we do not offer in the traditional brick and mortar setting.

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 apply to expand its efforts in implementing School Wide Positive Behavior Support which is a framework that changes school and community culture.

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 2016-2017 school year. Funding for co-curricular activities is primarily used for advisor supplemental salaries for each program.

Buildings and Grounds

The 2016-2017 school budget continues to provide for custodial, and continued planned maintenance, utilities, and grounds upkeep for each school plant in the Warren County School District.

Contingency Funding

The 2016-2017 budget has a contingency fund in the amount of \$350,000 set up to cover the cost of any unresolved staff needs, fuel/transportation and board goals.

Food Services

The Nutrition Group's contract is expected to be renewed for the 2016-2017 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 11,000 miles per school day, or 1.9 million miles annually.

Resource Officer

The 2016-2017 budget provides the dollars to pilot a resource officer in the district.

First Aid Certification for Students

The 2016-2017 budget continues to provide the dollars necessary to train and certify appropriate staff and students in first aid.

Five Year Technology Plan

The 2016-2017 budget supports technology improvements and replacements as a part of the proposed Five Year Technology Plan.

Seven Year Textbook Plan

The 2016-2017 budget supports the purchase of new textbooks as a part of the Seven Year Textbook Plan.

Seven Year Buildings & Grounds Plan

The 2016-2017 budget supports the Seven Year Buildings & Grounds Plan.

PSAT Testing

The 2016-2017 budget includes the dollars necessary to provide the PSAT to each student in ninth grade.

After School Bus Runs

The 2016-2017 budget includes the dollars necessary to cover the post-reimbursement cost of running late buses in each of the four attendance areas.

Student Support Services

The 2016-2017 budget includes \$150,000 to provide an additional level of student support services including mental health supports, social services and / or student assistance.

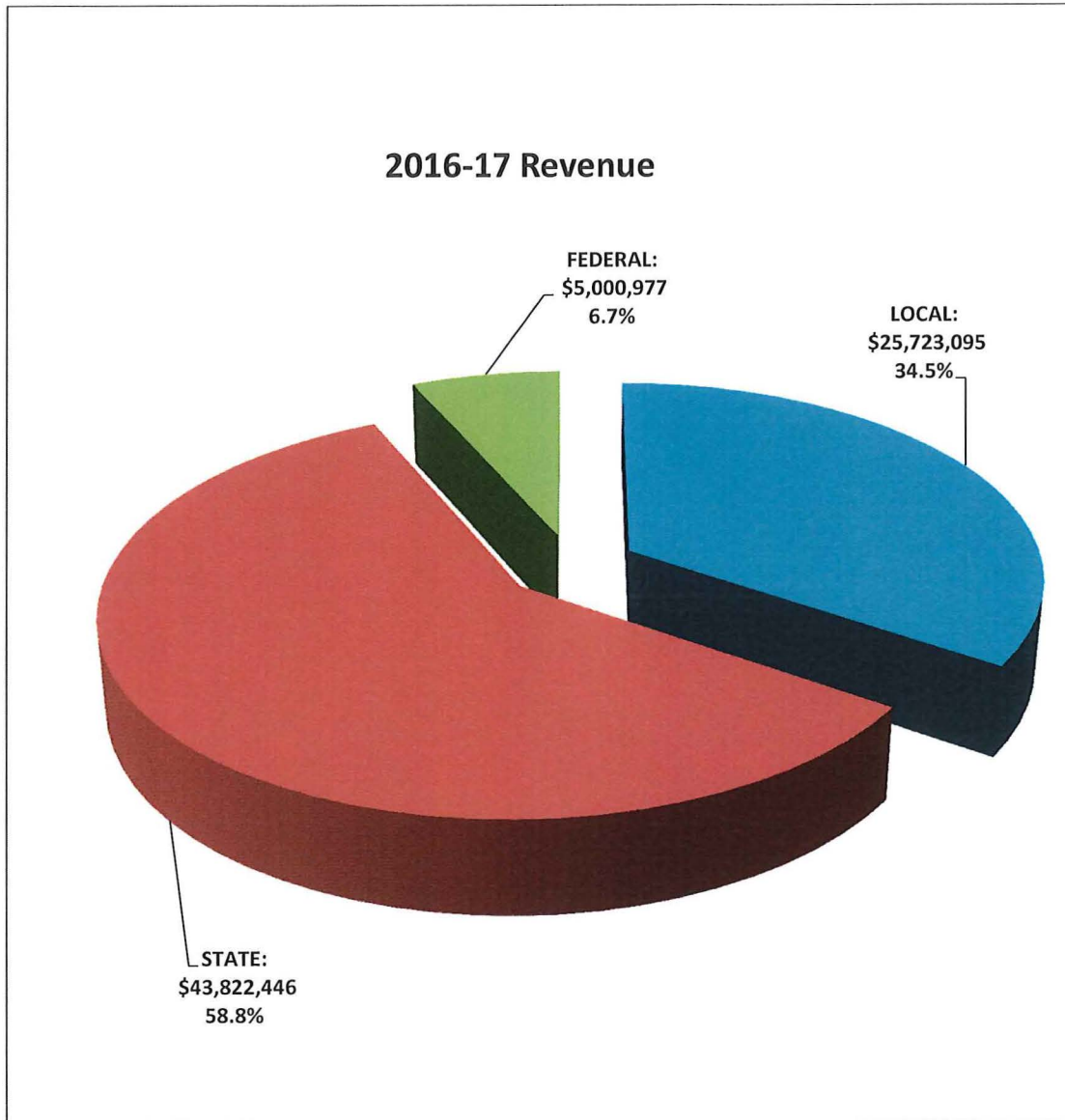


Warren County School District **2016-2017** **Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	19,808,095		
	6113 Public Utility Realty	\$	30,000		
	6114 Pay In Lieu of Taxes/Forestry	\$	360,000		
	6143 Occupational Privilege/511	\$	100,000		
	6151 Earned Income/511	\$	3,125,000		
	6153 Real Estate Transfer/511	\$	250,000		
	6400 Delinquent Taxes	\$	1,560,000		
	6500 Earnings/Temp Investments	\$	45,000		
	6900 Tuition and Other	\$	150,000		
	6900 Contributions/Student Fees/Misc	\$	225,000		
	6900 Miscellaneous	\$	70,000	\$	25,723,095 34.5%
STATE:	7110 Basic Education Subsidy	\$	26,089,778		
	7140 Subsidies for Charter Schools	\$	-		
	7160 Tuition Orph/Private	\$	27,000		
	7220 Vocational Education	\$	300,000		
	7271 Special Education Subsidy	\$	4,173,449		
	7310 Pupil Transportation	\$	3,300,000		
	7320 Rentals & Sinking Fund	\$	507,129		
	7330 Medical & Dental Svcs	\$	90,000		
	7340 Gaming Revenue	\$	2,735,437		
	7501 Block Grant	\$	-		
	75XX Ready to Learn	\$	-		
	7810 Soc Sec/State Share	\$	1,339,898		
	7820 Retirement/State Share	\$	5,259,755	\$	43,822,446 58.8%
FEDERAL:	8100 Unrestricted Impact Aid	\$	120,000		
	8512 Restricted, IDEA, Part B	\$	929,740		
	8514 ECIA Title I	\$	1,345,163		
	8515 Title IID/Tch Quality	\$	290,000		
	8517 21st Century	\$	391,644		
	8521 Vocational Carl Perkins	\$	80,235		
	8733 QZAB Interest	\$	1,670,861		
	8810 Medical Asst. Reimb/ACCESS	\$	173,334	\$	5,000,977 6.7%
		\$	74,546,518		

Warren County School District
Revenue

LOCAL: \$ 25,723,095
STATE: \$ 43,822,446
FEDERAL: \$ 5,000,977



Warren County School District
Final Budget - Revenues
2016-2017

	FINAL PROPOSED FINAL	FINAL Option A
	2016-2017 Estimate 1.76 MILL INC	2016-2017 Estimate 1.76 MILL INC
LOCAL		
6010 Assessed Value	\$ 456,067,171	\$ 456,067,171
<i>Mill Rate</i>	<i>53.7258000</i>	<i>53.7258000</i>
<i>Mill Increase</i>	-	-
Gross Levy	\$ 24,502,574	\$ 24,502,574
7340 Gaming/Homestead	\$ 2,735,436	\$ 2,735,437
NET TAX LEVY	\$ 21,767,138	\$ 21,767,137
<i>Estimated % collected net</i>	<i>91.00%</i>	<i>91.00%</i>
6111 Current Real Est Tax	\$ 19,808,096	\$ 19,808,095
TOTAL CURRENT & GAMING	\$ 22,543,532	\$ 22,543,532
Value Per Collected Mill	\$ 419,603	\$ 419,603
Value Per Collected Mill excl. gaming/home	\$ 368,689	\$ 368,689
6113 Public Utility Realty	\$ 30,000	\$ 30,000
6114 Pay in Lieu of Taxes & Forestry	\$ 360,000	\$ 360,000
6143 Occupational Privelage/511	\$ 100,000	\$ 100,000
TOTAL ACT 511 FLAT TAX	100,000	100,000
6151 Earned Income/511	\$ 3,125,000	\$ 3,125,000
6153 Real Estate Transfer/511	\$ 250,000	\$ 250,000
TOTAL ACT 511 PROP TAX	\$ 3,375,000	\$ 3,375,000
6400 Delinquent Taxes	\$ 1,560,000	\$ 1,560,000
TOTAL DELINQUENT TAXES	\$ 1,560,000	\$ 1,560,000
TOTAL TAXES	\$ 27,968,532	\$ 27,968,532
6500 Earnings/Temp Dep	\$ 45,000	\$ 45,000
6710 Admissions	\$ 145,000	\$ 145,000
6910 Rental Income	\$ 20,000	\$ 20,000
6920 Contributions/Student Fees/misc	\$ 80,000	\$ 80,000
694X Tuition & Incarcerated Ed	\$ 150,000	\$ 150,000
6900 Misc Revenue 11	\$ 50,000	\$ 50,000
TOTAL OTHER	\$ 490,000	\$ 490,000
TOTAL LOCAL REVENUE	\$ 28,458,531	\$ 28,458,532

Warren County School District
Final Budget - Revenues
2016-2017

	FINAL PROPOSED FINAL	FINAL Option A
	2016-2017 Estimate 1.76 MILL INC	2016-2017 Estimate 1.76 MILL INC
STATE		
7110 Basic Ed Subsidy	\$ 26,089,778	\$ 26,089,778
<i>Percent Increase</i>		
7140 Subsidy for Charter Schools	\$ -	\$ -
7160 Tuition-Orph/Private	\$ 27,000	\$ 27,000
7220 Vocational Education	\$ 300,000	\$ 300,000
7271 Special Education	\$ 4,173,451	\$ 4,173,449
7310 Pupil Transportation	\$ 3,300,000	\$ 3,300,000
7320 Rentals & Sinking Fund	\$ 507,129	\$ 507,129
7330 Medical & Dental Services	\$ 90,000	\$ 90,000
7501 Block Grant	\$ -	\$ -
7xxx Ready to Learn	\$ -	\$ -
7505 Extra Grants	\$ -	\$ -
7810 Soc Cec/State Share	\$ 1,339,898	\$ 1,339,898
7820 Retirement/State Share	\$ 5,259,755	\$ 5,259,755
TOTAL STATE REVENUE	\$ 41,087,010	\$ 41,087,008
FEDERAL		
8100 Unrestricted Grants (Impact Aid)	\$ 120,000	\$ 120,000
8512 Restricted, IDEA, Part B	\$ 929,740	\$ 929,740
8514 Ed of Disadvantages ECIA Title I	\$ 1,345,163	\$ 1,345,163
8515 Title IIA Improv Tchr Qual	\$ 290,000	\$ 290,000
8517 21st Century	\$ 391,644	\$ 391,644
8519 Rural Low Income Schools		
8521 Vocational Carl Perkins	\$ 80,235	\$ 80,235
8691 Other Federal Medical Access		
87XX STIMULUS		
8733 QZAB Interest	\$ 1,670,861	\$ 1,670,861
8734 Race To The Top		
8810 Medical Assistance	\$ 173,334	\$ 173,334
8820 Medical Assistance/Health	\$ -	\$ -
TOTAL FEDERAL REVENUE	\$ 5,000,977	\$ 5,000,977
9000 Other Revenue	\$ -	\$ -
TOTAL REVENUE	\$ 74,546,518	\$ 74,546,518



**Warren County School District
Budgeted Expenses by Function
2016-2017 Final Budget**

Function	Description	Final
1110	Regular Instruction	\$ 30,798,703
1190	Federal Programs	\$ 1,267,288
1192	21st Century	\$ 234,947
1200	Special Education	\$ 9,726,117
1243	Gifted Support	\$ 602,900
1290	IDEA and Access	\$ 1,143,275
1320	Vocational: Marketing	\$ 410
1330	Health Occupations Education	\$ 113,504
1360	Vocational: Business Education	\$ 1,000
1370	Vocational: Electronics	\$ 7,715
1380	Vocational: Trade & Industry	\$ 1,081,531
1390	Vocational Instructions	\$ 151,875
1420	Summer School	\$ 21,404
1430	Homebound	\$ 14,281
1490	Other Instruction: Tutoring/Coaches	\$ 195,794
1500	Title I Non Pub	\$ 5,532
2111	Supervision of Student Services	\$ 113,443
2120	Guidance	\$ 1,371,130
2130	Attendance Services	\$ 51,310
2140	Scoring	\$ 10,242
2160	Social Work Services	\$ 4,334
2170	Student Accounting Services	\$ 58,110
2190	Other Student Services	\$ 1,040
2250	Library Services	\$ 676,680
2260	Curriculum Development	\$ 631,435
2270	Staff Development	\$ 11,368
2271	Professional Development: Certificated Staff	\$ 17,157
2310	Board of Education Services	\$ 78,937
2330	Tax Collection	\$ 170,395
2350	Legal Services	\$ 320,565
2360	Office of the Superintendent	\$ 481,980
2380	Office of the Principal	\$ 2,951,597
2390	Administrative Support Services	\$ 78,443
2440	Nursing Services	\$ 1,062,655
2511	Business Administrative Services - Supervision	\$ 272,346
2513	Business Administrative Services - Accounts Payable	\$ 50,344
2514	Business Administrative Services - Payroll Services	\$ 156,889
2515	Business Administrative Services - Financial Accounting	\$ 259,299
2519	Business Administrative Services - Other	\$ 56,172
2520	Purchasing	\$ 117,175
2530	Warehouse	\$ 53,205
2611	Physical Plant & Facilities - Supervision	\$ 530,068
2619	Physical Plant & Facilities - Other Supervision	\$ 531,678
2620	Operation of Building Services	\$ 4,368,151
2630	Care & Upkeep of Ground Services	\$ 159,456
2640	Equipment Maintenance	\$ 1,400
2650	Vehicle Maintenance	\$ 32,900
2660	Safety & Security Services	\$ 152,797
2711	Student Transportation Services - Supervision	\$ 168,341
2720	Vehicle Operations	\$ 5,296,562
2818	System-Wide Technology Services	\$ 2,782,762
2831	Staff Services	\$ 216,043
2834	Professional Development: Certificated, Non-Instructional	\$ 3,121
2843	Programming	\$ 3,121
2850	Federal Programs - Grant Writer	\$ 156,866
2900	Media Services	\$ 81,245
3200	Student Activities	\$ 209,649
3250	School Sponsored Athletics	\$ 77,462
3390	Title I: Parent Involvement	\$ 18,207
5110	Debt Service	\$ 6,152,900
5130	Refund of Prior Yr Revenues	\$ 40,000
5220	Athletics	\$ 694,758
5220	Food Service	\$ 35,000
5230	Capital Reserve	\$ 300,000
5900	Contingencies	\$ 350,000

\$ 76,785,016

	A	B	C	D	E	F	AF	AG
	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2016-2017 Final	
6								
7	1100	1110	Regular Instruction	Salaries/Wages	100	Weber	13,937,465	
8	1100	1110		Benefits & Burden	200	Weber	11,757,790	
9	1100	1110		Professional Svc.	300	Weber	1,307,634	
10	1100	1110		Property Maint. Svc.	400	Weber	17,519	
11	1100	1110		Transp/Training/Comm/Tuit	500	Weber	2,755,658	
12	1100	1110		Supplies	600	Weber	992,876	
13	1100	1110		Equipment	700	Weber	16,930	
14	1100	1110		Dues/Judgements/Misc.	800	Weber	12,832	
15							30,798,703	
16	1190		1190 Federal Programs	Salaries/Wages	100	Weber	628,823	
17	1190			Benefits	200	Weber	514,112	
18	1190			Professional Svc.	300	Weber	17,409	
19	1190			Property Maint. Svc.	400	Weber	0	
20	1190			Transp/Training/Comm/Tuit	500	Weber	1,626	
21	1190			Supplies	600	Weber	105,318	
22	1190			Equipment	700	Weber	0	
23	1190			Dues/Judgements/Misc.	800	Weber	0	
24							1,267,288	
25	1192		1192 21st Century	Salaries/Wages	100	Weber	158,471	
26	1192			Benefits	200	Weber	0	
27	1192			Professional Svc.	300	Weber	47,569	
28	1192			Transp/Training/Comm/Tuit	500	Weber	9,252	
29	1192			Supplies	600	Weber	19,655	
30							234,947	
31	1200		1200 Special Education	Salaries/Wages	100	Hawley	4,562,144	
32	1200			Benefits	200	Hawley	3,321,039	
33	1200			Professional Svc.	300	Hawley	180,432	
34	1200			Transp/Training/Comm/Tuit	500	Hawley	1,650,343	
35	1200			Supplies	600	Hawley	9,660	
36	1200			Equipment	700	Hawley	2,500	
37							9,726,117	
38	1211		1211 Life Skills	Salaries/Wages	100	Hawley	0	
39	1211			Benefits	200	Hawley	0	
40	1211			Supplies	600	Hawley	0	
41							0	
42	1221		1221 / Deaf	Professional Svc.	300	Hawley	0	
43							0	
44	1224		1224 / Visual	Professional Svc.	300	Hawley	0	
45							0	
46	1225		1225 Speech	Salaries/Wages	100	Hawley	0	
47	1225			Benefits	200	Hawley	0	
48	1225			Professional Svc.	300	Hawley	0	
49							0	
50	1231		1231 Emotional	Salaries/Wages	100	Hawley	0	
51	1231			Benefits	200	Hawley	0	
52	1231			Professional Svc.	300	Hawley	0	
53	1231			Supplies	600	Hawley	0	
54							0	

	A	B	C	D	E	F	AF	AG
6	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2016-2017 Final	
55	1241		1241	Salaries/Wages	100	Hawley	0	
56	1241		Learning	Benefits	200	Hawley	0	
57	1241		Support	Professional Svc.	300	Hawley	0	
58	1241			Supplies	600	Hawley	0	
59							0	
60	1243		1243	Salaries/Wages	100	Hawley	350,561	
61	1243		Gifted	Benefits	200	Hawley	218,901	
62	1243			Professional Svc.	300	Hawley	0	
63	1243			Property Maint. Svc.	400	Hawley	0	
64	1243			Transp/Training/Comm/Tuit	500	Hawley	10,461	
65	1243			Supplies	600	Hawley	21,104	
66	1243			Equipment	700	Hawley	1,873	
67							602,900	
68	1260		1260 Physical	Professional Svc.	300	Hawley	0	
69							0	
70	1270		1270 Multi	Professional Svc.	300	Hawley	0	
71							0	
72	1290		1290	Salaries/Wages	100	Hawley	472,453	
73	1290		IDEA, ACCESS, SPEC ED	Benefits	200	Hawley	471,566	
74	1290			Professional Svc.	300	Hawley	104,355	
75	1290			Transp/Training/Comm/Tuit	500	Hawley	55,467	
76	1290			Supplies	600	Hawley	31,934	
77	1290			Equipment	700	Hawley	6,000	
78	1290			Dues/Judgements/Misc.	800	Hawley	1,500	
79							1,143,275	
80	1320		1320	Salaries/Wages	100	Weber	0	
81	1320		Vocational	Benefits	200	Weber	0	
82	1320		Marketing	Professional Svc.	300	Weber	0	
83	1320			Supplies	600	Weber	410	
84	1320			Equipment	700	Weber	0	
85							410	
86	1330		1330 Health Occupations Education	Salaries/Wages	100	Weber	55,182	
87	1330			Benefits	200	Weber	38,221	
88	1330			Supplies	600	Weber	20,100	
89							113,504	
90	1360		1360	Salaries/Wages	100	Weber	0	
91	1360		Vocational	Benefits	200	Weber	0	
92	1360		Business	Professional Svc.	300	Weber	0	
93	1360		Education	Property Maint. Svc.	400	Weber	0	
94	1360			Supplies	600	Weber	1,000	
95	1360			Equipment	700	Weber	0	
96							1,000	
97	1370		1370	Supplies	600	Weber	7,715	
98	1370		Electronics	Equipment	700	Weber	0	
99							7,715	
100	1380		1380	Salaries/Wages	100	Weber	585,347	
101	1380		Vocational	Benefits	200	Weber	408,083	
102	1380			Professional Svc.	300	Weber	0	
103	1380		Trade &	Property Maint. Svc.	400	Weber	500	
104	1380		Industry	Supplies	600	Weber	73,955	
105	1380			Equipment	700	Weber	13,645	
106							1,081,531	

	A	B	C	D	E	F	AF	AG
	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2016-2017 Final	
6								
107	1390		1390	Salaries/Wages	100	Weber	62,567	
108	1390		Vocational	Benefits	200	Weber	14,636	
109	1390		Instructional	Professional Svc.	300	Weber	714	
110	1390			Property Maint. Svc.	400	Weber	2,122	
111	1390			Transp/Training/Comm/Tuit	500	Weber	12,603	
112	1390			Supplies	600	Weber	49,096	
113	1390			Equipment	700	Weber	4,831	
114	1390			Dues/Judgements/Misc.	800	Weber	5,306	
115							151,875	
116	1400		1400	Property Maint. Svc.	400	Weber	0	
117							0	
118	1420		1420	Salaries/Wages	100	Weber	21,014	
119	1420		Summer School	Benefits	200	Weber	0	
120	1420			Supplies	600	Weber	390	
121							21,404	
122	1430		1430	Salaries/Wages	100	Hawley	14,281	
123	1430		Homebound	Benefits	200	Hawley	0	
124	1430			Professional Svc.	300	Hawley	0	
125							14,281	
126	1440		1440 Alt ED	Transp/Training/Comm/Tuit	500	Hawley	0	
127							0	
128	1490		1490	Salaries/Wages	100	Weber	141,796	
129	1490		Other Instruction	Benefits	200	Weber	51,602	
130	1490		Tutoring/Coaches	Professional Svc.	300	Weber	0	
131	1490			Transp/Training/Comm/Tuit	500	Weber	315	
132	1490			Supplies	600	Weber	2,081	
133	1490			Equipment	700	Weber	0	
134							195,794	
135	1500		1500 - Nonpublic	Supplies	300	Weber	5,440	
136	1500				600	Weber	92	
137							5,532	
138	2110	2111	2110	Salaries/Wages	100	Weber	53,710	
139	2110	2111	Pupil Services	Benefits	200	Weber	57,249	
140	2110	2111		Transp/Training/Comm/Tuit	500	Weber	2,485	
141							113,443	
142	2120		2120	Salaries/Wages	100	Weber	799,834	
143	2120		Guidance	Benefits	200	Weber	541,707	
144	2120			Transp/Training/Comm/Tuit	500	Weber	2,122	
145	2120			Supplies	600	Weber	26,285	
146	2120			Equipment	700	Weber	1,182	
147							1,371,130	
148	2130		2130	Salaries/Wages	100	Hawley	26,403	
149	2130		Attendance Services	Benefits	200	Hawley	24,907	
150							51,310	
151	2140		2140 Scoring	Professional Svc.	300	Weber	10,242	
152							10,242	
153	2160	2130	2160	Salaries/Wages	100	Weber	0	
154	2160	2130	Social Work	Benefits	200	Weber	0	
155	2160	2130	Services	Professional Svc.	300	Weber	0	
156	2160			Transp/Training/Comm/Tuit	500	Weber	4,334	
157	2160	2130		Supplies	600	Weber	0	
158							4,334	

	A	B	C	D	E	F	AF	AG
6	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2016-2017 Final	
159	2500	2170	2170	Salaries/Wages	100	Weber	29,341	
160			Student Accounting	Benefits	200	Weber	28,769	
161							58,110	
162	2190		2190	Salaries/Wages	100	Weber	0	
163	2190		Administrative	Benefits	200	Weber	0	
164	2190		Supplemental	Professional Svc.	300	Weber	0	
165	2190			Supplies	600	Weber	1,040	
166							1,040	
167	2220	2818	2220	Salaries/Wages	100	Weber	390,608	
168	2220	2818	Technology	Benefits	200	Weber	257,938	
169	2220	2818	Services	Professional Svc.	300	Weber	10,404	
170	2220	2818		Property Maint. Svc.	400	Weber	791,479	
171	2220	2818		Transp/Training/Comm/Tuit	500	Weber	373,860	
172	2220	2818		Supplies	600	Weber	222,542	
173	2220	2818		Equipment	700	Weber	735,100	
174	2220	2818		Dues/Judgements/Misc.	800	Weber	832	
175							2,782,762	
176	2240		2240	Salaries/Wages	100	Weber	0	
177	2240		Tech Teaching	Benefits	200	Weber	0	
178	2240		Title IID	Professional Svc.	300	Weber	0	
179							0	
180	2250		2250	Salaries/Wages	100	Weber	398,909	
181	2250		Library Services	Benefits	200	Weber	235,041	
182	2250			Professional Svc.	300	Weber	0	
183	2250			Transp/Training/Comm/Tuit	500	Weber	0	
184	2250			Supplies	600	Weber	42,729	
185	2250			Equipment	700	Weber	0	
186							676,680	
187	2260		2260	Salaries/Wages	100	Weber	388,919	
188	2260		Curriculum	Benefits	200	Weber	222,315	
189	2260		Development	Professional Svc.	300	Weber	0	
190	2260			Transp/Training/Comm/Tuit	500	Weber	20,202	
191	2260			Supplies	600	Weber	0	
192							631,435	
193	2270		2270	Salaries/Wages	100	Weber	0	
194	2270		Staff Development	Benefits	200	Weber	0	
195	2270			Professional Svc.	300	Weber	0	
196	2270			Transp/Training/Comm/Tuit	500	Weber	8,767	
197	2270			Supplies	600	Weber	1,561	
198	2270			Equipment	700	Weber	0	
199	2270			Dues/Judgements/Misc.	800	Weber	1,040	
200							11,368	
201	2271		2271 Prof Devel	Salaries/Wages	100	Weber	5,080	
202	2271		Certificated	Benefits	200	Weber	0	
203	2271			Professional Svc.	300	Weber	1,000	
204	2271			Transp/Training/Comm/Tuit	500	Weber	11,077	
205							17,157	
206	2272		2272 Non-Cert PD	Transp/Training/Comm/Tuit	500	Weber	0	
207							0	
208	2275		2275	Salaries/Wages	100	Weber	0	
209	2275		Staff Support	Benefits	200	Weber	0	
210							0	

	A	B	C	D	E	F	AF	AG
6	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2016-2017 Final	
211	2310		2310	Salaries/Wages	100	Stewart	0	
212	2310		Board of Education	Benefits	200	Stewart	0	
213	2310		Services	Professional Svc.	300	Stewart	43,064	
214	2310			Transp/Training/Comm/Tuit	500	Stewart	8,724	
215	2310			Supplies	600	Stewart	6,543	
216	2310			Dues/Judgements/Misc.	800	Stewart	20,606	
217							78,937	
218	2320		2320 Board Treas.	Salaries/Wages	100	Stewart	0	
219							0	
220	2330		2330	Salaries/Wages	100	Grosch	0	
221	2330		Tax Collection	Benefits	200	Grosch	0	
222	2330			Professional Svc.	300	Grosch	152,031	
223	2330			Property Maint. Svc.	400	Grosch	840	
224	2330			Transp/Training/Comm/Tuit	500	Grosch	3,738	
225	2330			Supplies	600	Grosch	2,341	
226	2330			Equipment	700	Grosch	1,040	
227	2330			Dues/Judgements/Misc.	800	Grosch	10,404	
228							170,395	
229	2350		2350 Legal Svc.	Professional Svc.	300	Stewart	320,565	
230							320,565	
231	2360		2360	Salaries/Wages	100	Stewart	279,476	
232	2360		Office of the	Benefits	200	Stewart	159,877	
233	2360		Superintendent	Transp/Training/Comm/Tuit	500	Stewart	11,382	
234	2360			Supplies	600	Stewart	18,042	
235	2360			Equipment	700	Stewart	2,081	
236	2360			Dues/Judgements/Misc.	800	Stewart	11,123	
237							481,980	
238	2380		2380	Salaries/Wages	100	Weber	1,770,355	
239	2380		Office of the	Benefits	200	Weber	1,071,098	
240	2380		Principal	Professional Svc.	300	Weber	0	
241	2380			Transp/Training/Comm/Tuit	500	Weber	45,601	
242	2380			Supplies	600	Weber	43,843	
243	2380			Equipment	700	Weber	20,700	
244							2,951,597	
245	2390		2390	Salaries/Wages	100	Stewart	31,924	
246	2390		Administrative	Benefits	200	Stewart	18,421	
247	2390		Support Services	Transp/Training/Comm/Tuit	500	Stewart	2,091	
248	2390			Supplies	600	Stewart	11,442	
249	2390			Equipment	700	Stewart	3,121	
250	2390			Dues/Judgements/Misc.	800	Stewart	11,444	
251							78,443	
252	2400		2400 ABG Prof Dev	Salaries/Wages	100	Weber	0	
253	2400			Benefits	200	Weber	0	
254	2400			Professional Svc.	300	Weber	0	
255							0	
256	2430		2430 Dental	Salaries/Wages	100	Stewart	0	
257							0	

	A	B	C	D	E	F	AF	AG
6	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2016-2017 Final	
258	2440		2440	Salaries/Wages	100	Weber	583,484	
259	2440		Nursing Services	Benefits	200	Weber	451,470	
260	2440			Professional Svc.	300	Weber	7,316	
261	2440			Transp/Training/Comm/Tuit	500	Weber	2,101	
262	2440			Supplies	600	Weber	11,469	
263	2440			Equipment	700	Weber	6,815	
264							1,062,655	
265	2500		2500	Salaries/Wages	100	Grosch		
266	2500		Business	Benefits	200	Grosch	0	
267	2500		Administration	Professional Svc.	300	Grosch	0	
268	2500			Property Maint. Svc.	400	Grosch	0	
269	2500		Services	Transp/Training/Comm/Tuit	500	Grosch	0	
270	2500			Supplies	600	Grosch	0	
271	2500			Equipment	700	Grosch	0	
272	2500			Dues/Judgements/Misc.	800	Grosch	0	
273							0	
274	2500	2511	2511	Salaries/Wages	100	Grosch	140,323	
275	2500	2511	Business	Benefits	200	Grosch	82,161	
276	2500	2511	Administration	Professional Svc.	300	Grosch	0	
277	2500	2511		Property Maint. Svc.	400	Grosch	0	
278	2500	2511	Supervision of Fiscal Services	Transp/Training/Comm/Tuit	500	Grosch	31,708	
279	2500	2511		Supplies	600	Grosch	14,201	
280	2500	2511		Equipment	700	Grosch	2,289	
281	2500	2511		Dues/Judgements/Misc.	800	Grosch	1,665	
282							272,346	
283	2500	2513	2513	Salaries/Wages	100	Grosch	31,924	
284	2500	2513	Business	Benefits	200	Grosch	18,421	
285	2500	2513	Administration	Professional Svc.	300	Grosch	0	
286	2500	2513		Property Maint. Svc.	400	Grosch	0	
287	2500	2513	Accounts Payable	Transp/Training/Comm/Tuit	500	Grosch	0	
288	2500	2513		Supplies	600	Grosch	0	
289	2500	2513		Dues/Judgements/Misc.	800	Grosch	0	
290							50,344	
291	2500	2514	2514	Salaries/Wages	100	Grosch	87,505	
292	2500	2514	Business	Benefits	200	Grosch	69,384	
293	2500	2514	Administration	Professional Svc.	300	Grosch	0	
294	2500	2514		Property Maint. Svc.	400	Grosch	0	
295	2500	2514	Payroll Services	Transp/Training/Comm/Tuit	500	Grosch	0	
296	2500	2514		Supplies	600	Grosch	0	
297	2500	2514		Dues/Judgements/Misc.	800	Grosch	0	
298							156,889	
299	2500	2515	2515	Salaries/Wages	100	Grosch	150,235	
300	2500	2515	Business	Benefits	200	Grosch	109,064	
301	2500	2515	Administration	Professional Svc.	300	Grosch	0	
302	2500	2515		Property Maint. Svc.	400	Grosch	0	
303	2500	2515	Financial Accounting	Transp/Training/Comm/Tuit	500	Grosch	0	
304	2500	2515		Supplies	600	Grosch	0	
305	2500	2515		Dues/Judgements/Misc.	800	Grosch	0	
306							259,299	

	A	B	C	D	E	F	AF	AG
6	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2016-2017 Final	
307	2500	2519	2519	Salaries/Wages	100	Grosch	27,933	
308	2500	2519	Business	Benefits	200	Grosch	28,238	
309	2500	2519	Administration	Professional Svc.	300	Grosch	0	
310	2500	2519		Property Maint. Svc.	400	Grosch	0	
311	2500	2519	Other Fiscal Services	Transp/Training/Comm/Tuit	500	Grosch	0	
312	2500	2519		Supplies	600	Grosch	0	
313	2500	2519		Dues/Judgements/Misc.	800	Grosch	0	
314							56,172	
315	2500	2520	2520	Salaries/Wages	100	Grosch	67,749	
316	2500	2520	Business	Benefits	200	Grosch	49,426	
317	2500	2520	Administration	Professional Svc.	300	Grosch	0	
318	2500	2520		Property Maint. Svc.	400	Grosch	0	
319	2500	2520	Purchasing	Transp/Training/Comm/Tuit	500	Grosch	0	
320	2500	2520		Supplies	600	Grosch	0	
321	2500	2520		Dues/Judgements/Misc.	800	Grosch	0	
322							117,175	
323	2500	2530	2530	Salaries/Wages	100	Grosch	33,734	
324	2500	2530	Business	Benefits	200	Grosch	19,471	
325	2500	2530	Administration	Professional Svc.	300	Grosch	0	
326	2500	2530		Property Maint. Svc.	400	Grosch	0	
327	2500	2530	Warehouse	Transp/Training/Comm/Tuit	500	Grosch	0	
328	2500	2530		Supplies	600	Grosch	0	
329	2500	2530		Dues/Judgements/Misc.	800	Grosch	0	
330							53,205	
331	2610	2611	2610	Salaries/Wages	100	Kennerknecht	189,466	
332	2610	2611	Physical Plant	Benefits	200	Kennerknecht	110,129	
333	2610	2611	Facilities - Supervision	Professional Svc.	300	Kennerknecht	0	
334	2610	2611		Property Maint. Svc.	400	Kennerknecht	0	
335	2610	2611		Transp/Training/Comm/Tuit	500	Kennerknecht	230,473	
336	2610	2611		Supplies	600	Kennerknecht	0	
337	2610	2611		Equipment	700	Kennerknecht	0	
338	2610	2611		Dues/Judgements/Misc.	800	Kennerknecht	0	
339							530,068	
340	2610	2619	2619	Salaries/Wages	100	Kennerknecht	330,028	
341	2610	2619	Physical Plant	Benefits	200	Kennerknecht	201,650	
342	2610	2619	Facilities	Professional Svc.	300	Kennerknecht	0	
343	2610	2619	Other Supervision of Operation	Property Maint. Svc.	400	Kennerknecht	0	
344	2610	2619		Transp/Training/Comm/Tuit	500	Kennerknecht	0	
345	2610	2619		Supplies	600	Kennerknecht	0	
346	2610	2619		Equipment	700	Kennerknecht	0	
347	2610	2619		Dues/Judgements/Misc.	800	Kennerknecht	0	
348							531,678	
349	2620	2620	2620	Salaries/Wages	100	Kennerknecht	1,363,888	
350	2620	2620	Physical Plant	Benefits	200	Kennerknecht	1,119,560	
351	2620	2620	Operation of Buildings	Professional Svc.	300	Kennerknecht	25,000	
352	2620	2620		Property Maint. Svc.	400	Kennerknecht	1,267,702	
353	2620	2620		Transp/Training/Comm/Tuit	500	Kennerknecht	11,000	
354	2620	2620		Supplies	600	Kennerknecht	508,700	
355	2620	2620		Equipment	700	Kennerknecht	68,800	
356	2620	2620		Dues/Judgements/Misc.	800	Kennerknecht	3,500	
357							4,368,151	

	A	B	C	D	E	F	AF	AG
6	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2016-2017 Final	
358	2620	2630	2630	Salaries/Wages	100	Kennerknecht	78,455	
359	2620	2630	Physical Plant	Benefits	200	Kennerknecht	54,601	
360	2620	2630	Upkeep of Grounds	Professional Svc.	300	Kennerknecht	0	
361	2620	2630		Property Maint. Svc.	400	Kennerknecht	16,300	
362	2620	2630		Supplies	600	Kennerknecht	10,100	
363							159,456	
364	2620	2640	2640 - Physical Plant - Equip Maint	Property Maint. Svc.	400	Kennerknecht	1,400	
365							1,400	
366	2620	2650	2650	Property Maint. Svc.	400	Kennerknecht	29,300	
367	2620	2650	Physical Plant - Vehicle Maint	Supplies	600	Kennerknecht	3,600	
368							32,900	
369	2660		2660 Safety & Security Services	Salaries/Wages	100	Kennerknecht	60,600	
370				Benefits	200	Kennerknecht	41,197	
371	2660			Professional Svc.	300	Kennerknecht	19,000	
372	2660			Property Maint. Svc.	400	Kennerknecht	32,000	
373							152,797	
374	2710	2711	2710	Salaries/Wages	100	Grosch	90,441	
375	2710	2711	Student	Benefits	200	Grosch	70,439	
376	2710	2711	Transportation	Transp/Training/Comm/Tuit	500	Grosch	4,079	
377	2710	2711	Services	Supplies	600	Grosch	2,176	
378	2710	2711		Equipment	700	Grosch	520	
379	2710	2711		Dues/Judgements/Misc.	800	Grosch	687	
380							168,341	
381	2720		2720	Transp/Training/Comm/Tuit	500	Grosch	5,296,562	
382	2720		Vehicle Operation	Supplies(Bulk Fuel)	600	Grosch	0	
383							5,296,562	
384	2750		2750 Non-Pub Trans	Transp/Training/Comm/Tuit	500	Grosch	0	
385							0	
386	2813		2813	Salaries/Wages	100	Weber	0	
387	2813		Program	Benefits	200	Weber	0	
388	2813		Evaluation	Professional Svc.	300	Weber	0	
389	2813			Transp/Training/Comm/Tuit	500	Weber	0	
390	2813			Supplies	600	Weber	0	
391							0	
392	2390	2831	2831	Salaries/Wages	100	Weber	107,313	
393	2390	2831	Supervision of Staff Services	Benefits	200	Weber	91,553	
394	2390	2831		Transp/Training/Comm/Tuit	500	Weber	10,934	
395	2390	2831		Supplies	600	Weber	6,242	
396							216,043	
397	2834		2834	Salaries/Wages	100	Weber	0	
398	2834		Staff Dev. Cert.	Benefits	200	Weber	0	
399	2834		Non-Instructional	Transp/Training/Comm/Tuit	500	Weber	3,121	
400							3,121	
401	2836		2836	Salaries/Wages	100	Weber	0	
402	2836		Prof. Development	Benefits	200	Weber	0	
403	2836		Non-Certified	Professional Svc.	300	Weber	0	
404	2836		Non-Instructional	Transp/Training/Comm/Tuit	500	Weber	0	
405							0	
406	2843		2843 Programming	Professional Svc.	300	Grosch	3,121	

	A	B	C	D	E	F	AF	AG
	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2016-2017 Final	
6								
407							3,121	
408	2849		2849	Professional Svc.	300	Grosch	0	
409	2849		2849	Property Maint. Svc.	400	Grosch	0	
410	2849		2849	Supplies	600	Grosch	0	
411	2849		2849	Equipment	700	Grosch	0	
412							0	
413	2850		2850	Salaries/Wages	100	Weber	88,857	
414	2850		2850	Benefits	200	Weber	67,538	
415	2850		2850	Professional Svc.	300	Weber	0	
416	2850		2850	Transp/Training/Comm/Tuit	500	Weber	263	
417	2850		2850	Supplies	600	Weber	208	
418	2850		2850	Equipment	700	Weber	0	
419							156,866	
420	2900		2900 Media Svc	Transp/Training/Comm/Tuit	500	Stewart	81,245	
421							81,245	
422	3200		3200	Salaries/Wages	100	Weber	153,645	
423	3200		3200	Benefits	200	Weber	6,014	
424	3200		3200	Professional Svc.	300	Weber	7,803	
425	3200		3200	Transp/Training/Comm/Tuit	500	Weber	40,886	
426	3200		3200	Supplies	600	Weber	780	
427	3200		3200	Equipment	700	Weber	520	
428	3200		3200	Dues/Judgements/Misc.	800	Weber	0	
429							209,649	
430	3201		3201	Salaries/Wages	100	Weber	0	
431	3201		3201	Benefits	200	Weber	0	
432							0	
433	3250		3250	Salaries/Wages	100	Weber	42,925	
434	3250		3250	Benefits	200	Weber	34,537	
435							77,462	
436	3390		3390	Salaries/Wages	100	Weber	0	
437	3390		3390	Benefits	200	Weber	0	
438	3390		3390	Professional Svc.	300	Weber	7,283	
439	3390		3390	Supplies	600	Weber	10,924	
440							18,207	
441	5100		4200/5100	Dues/Judgements/Misc.	800	Grosch	0	
442							0	
443	5110		5110 Debt Service	Dues/Judgements/Misc.	800	Grosch	2,976,154	
444	5110		5110 Debt Service	Fund Transfers	900	Grosch	3,176,746	
445							6,152,900	
446	5130		5130 Refund of Prior Yr Revenues	Dues/Judgements/Misc.	800	Grosch	40,000	
447							40,000	
448	5220		5220 Athletics	Fund Transfers	900	Grosch	694,758	
449							694,758	
450	5220		5220 Food Service	Equipment	930	Grosch	35,000	
451							35,000	
452	5230		5230 Capital Res.	Fund Transfers	900	Grosch	300,000	
453							300,000	
454	5240		5240 Debt Service	Fund Transfers	900	Grosch	0	
455							0	
456	5900		5900 Contingency	General Contingency	120	Stewart	0	
457	5900		5900 Contingency	Non Athletic Supplemental	194	Stewart	0	
458	5900		5900 Contingency	Contingency High Ed	910	Stewart	0	
459	5900		5900 Contingency	Unresolved Staff	912	Stewart	200,000	
460	5900		5900 Contingency	Heating Fuel Contingency	921	Stewart	0	
461	5900		5900 Contingency	Fuel Transportation Contingency	933	Stewart	50,000	
462	5900		5900 Contingency	Superintendent Reserve	934	Stewart	0	
463	5900		5900 Contingency	Board Goals/Facilities Plan	950	Stewart	100,000	
464	5900		5900 Contingency	Athletics	999	Grosch	0	
465			Contingency Total				350,000	
466							76,785,016	
467								
468								
469								
470							\$ 74,546,518	Revenue
471							\$ 76,785,016	Expenses
472							\$ (2,238,498)	Surplus (Deficit)
473							\$ 559,399	Committed Fund Use
474							\$ -	Unassigned Fund Use
475							\$ (1,679,099)	Surplus (Deficit)

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/09/2016

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

(814)723-6900

Extn :1030

Contact Person_____
Telephone_____
Extension_____
groschj@wcsdpa.org_____
Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Warren County SD	County : Warren	AUN Number : 105628302
---	---------------------------	----------------------------------

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.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/9/16
---	-----------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2016-2017 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warren County SD	COUNTY : Warren	AUN : 105628302
---------------------------------------	--------------------	--------------------

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 2016-2017 (compared to 2015-2016) ?

Yes ☒
No ☐

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$76785016
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2016

<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	11,980,042
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,399,013
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>15,379,055</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	25,723,095
7000 Revenue from State Sources	43,822,446
8000 Revenue from Federal Sources	5,000,977
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>74,546,518</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>89,925,573</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,808,095
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	360,000
6140 Current Act 511 Taxes - Flat Rate Assessments	100,000
6150 Current Act 511 Taxes - Proportional Assessments	3,375,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,560,000
6500 Earnings on Investments	45,000
6990 Refunds and Other Miscellaneous Revenue	445,000
REVENUE FROM LOCAL SOURCES	25,723,095
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	26,089,778
7160 Tuition for Orphans Subsidy	27,000
7220 Vocational Education	300,000
7271 Special Education funds for School-Aged Pupils	4,173,449
7310 Transportation (Pupil and Nonpublic/CS)	3,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	507,129
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	2,735,437
7810 State Share of Social Security and Medicare Taxes	1,339,898
7820 State Share of Retirement Contributions	5,259,755
REVENUE FROM STATE SOURCES	43,822,446
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	120,000
8512 IDEA, Part B	929,740
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,345,163
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	290,000
8517 NCLB, Title IV - 21st Century Schools	391,644
8521 Vocational Education - Operating Expenditures	80,235
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	1,670,861
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	173,334
REVENUE FROM FEDERAL SOURCES	5,000,977
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	74,546,518

AUN: 105628302 Warren County SD

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

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Page - 1 of 3

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$19,808,095
Amount of Tax Relief for Homestead Exclusions	<u>\$2,735,437</u>
Total Approx. Tax Revenue:	\$22,543,532
Approx. Tax Levy for Tax Rate Calculation:	\$24,502,574

Warren

Total

2015-16 Data

a. Assessed Value	\$455,237,202	\$455,237,202
b. Real Estate Mills	51.9658	

I. 2016-17 Data

c. 2014 STEB Market Value	\$1,342,262,403	\$1,342,262,403
d. Assessed Value	\$456,067,171	\$456,067,171
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy	\$23,656,765	\$23,656,765
(a * b)		

2016-17 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$23,656,765	\$23,656,765
(f Total * g)		
i. Base Mills Subject to Index	51.9658	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$24,502,574	\$24,502,574
(Approx. Tax Levy * g)		

I. 2016-17 Real Estate Tax Rate	53.7258	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$24,502,574	\$24,502,574
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,767,137
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	28	\$19,808,095
(n * Est. Pct. Collection)		

AUN: 105628302 Warren County SD

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

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Page - 2 of 3

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,808,095

Amount of Tax Relief for Homestead Exclusions \$2,735,437

Total Approx. Tax Revenue: \$22,543,532

Approx. Tax Levy for Tax Rate Calculation: \$24,502,574

Warren

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	53.7326	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,505,675	\$24,505,675
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

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,671	
Number of Homestead/Farmstead Properties	10900	10900
Median Assessed Value of Homestead Properties		\$19,803

Act 1 Index (current): 3.4%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$19,808,095
Amount of Tax Relief for Homestead Exclusions	<u>\$2,735,437</u>
Total Approx. Tax Revenue:	\$22,543,532
Approx. Tax Levy for Tax Rate Calculation:	\$24,502,574
	Warren
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,735,437	Lowering RE Tax Rate	\$0	\$2,735,437
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,735,437

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Warren	456,067,171	53.7258	24,502,574			91.00000%	
Totals:	456,067,171		24,502,574	- 2,735,437	= 21,767,137	X 91.00000%	= 19,808,095

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
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	100,000
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			100,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,125,000
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			3,375,000
Total Act 511, Current Taxes			3,475,000
	Act 511 Tax Limit -->	1,342,262,403 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
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Warren	51.9658	53.7258	3.39%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.4%				
6141	Current Act 511 Per Capita Taxes					3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes					3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes					3.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

LEA : 105628302 Warren County SD

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Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,300,938
1200 Special Programs - Elementary / Secondary	11,472,293
1300 Vocational Education	1,356,034
1400 Other Instructional Programs - Elementary / Secondary	231,479
1500 Nonpublic School Programs	5,532
Total Instruction	45,366,276
2000 Support Services	
2100 Support Services - Students	1,609,611
2200 Support Services - Instructional Staff	1,336,640
2300 Support Services - Administration	4,081,916
2400 Support Services - Pupil Health	1,062,655
2500 Support Services - Business	965,431
2600 Operation and Maintenance of Plant Services	5,776,449
2700 Student Transportation Services	5,464,904
2800 Support Services - Central	3,161,913
2900 Other Support Services	81,245
Total Support Services	23,540,764
3000 Operation of Non-Instructional Services	
3200 Student Activities	287,111
3300 Community Services	18,207
Total Operation of Non-Instructional Services	305,318
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,192,900
5200 Interfund Transfers - Out	1,029,758
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	7,572,658
Total Estimated Expenditures and Other Financing Uses	76,785,016

LEA : 105628302 Warren County SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,724,759
200 Personnel Services - Employee Benefits	12,271,902
300 Purchased Professional and Technical Services	1,372,612
400 Purchased Property Services	17,519
500 Other Purchased Services	2,766,536
600 Supplies	1,117,848
700 Property	16,930
800 Other Objects	12,832
Total Regular Programs - Elementary / Secondary	32,300,938
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,385,159
200 Personnel Services - Employee Benefits	4,011,506
300 Purchased Professional and Technical Services	284,787
500 Other Purchased Services	1,716,270
600 Supplies	62,698
700 Property	10,373
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	11,472,293
1300 Vocational Education	
100 Personnel Services - Salaries	703,097
200 Personnel Services - Employee Benefits	460,940
300 Purchased Professional and Technical Services	714
400 Purchased Property Services	2,622
500 Other Purchased Services	12,603
600 Supplies	152,276
700 Property	18,476
800 Other Objects	5,306
Total Vocational Education	1,356,034
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	177,091
200 Personnel Services - Employee Benefits	51,602
500 Other Purchased Services	315
600 Supplies	2,471
Total Other Instructional Programs - Elementary / Secondary	231,479
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,440
600 Supplies	92
Total Nonpublic School Programs	5,532
Total Instruction	45,366,276

2000 Support Services

34

2100 Support Services - Students

Page 12

LEA : 105628302 Warren County SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	909,289
200 Personnel Services - Employee Benefits	652,631
300 Purchased Professional and Technical Services	10,242
500 Other Purchased Services	8,942
600 Supplies	27,325
700 Property	1,182
Total Support Services - Students	1,609,611
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	792,908
200 Personnel Services - Employee Benefits	457,356
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	40,046
600 Supplies	44,290
800 Other Objects	1,040
Total Support Services - Instructional Staff	1,336,640
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,081,754
200 Personnel Services - Employee Benefits	1,249,396
300 Purchased Professional and Technical Services	515,660
400 Purchased Property Services	840
500 Other Purchased Services	71,536
600 Supplies	82,211
700 Property	26,942
800 Other Objects	53,577
Total Support Services - Administration	4,081,916
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	583,484
200 Personnel Services - Employee Benefits	451,470
300 Purchased Professional and Technical Services	7,316
500 Other Purchased Services	2,101
600 Supplies	11,469
700 Property	6,815
Total Support Services - Pupil Health	1,062,655
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	539,403
200 Personnel Services - Employee Benefits	376,165
500 Other Purchased Services	31,708
600 Supplies	14,201
700 Property	2,289
800 Other Objects	1,665
Total Support Services - Business	965,431
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,022,437
200 Personnel Services - Employee Benefits	1,527,137
300 Purchased Professional and Technical Services	44,000

LEA : 105628302 Warren County SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,346,702
500 Other Purchased Services	241,473
600 Supplies	522,400
700 Property	68,800
800 Other Objects	3,500
Total Operation and Maintenance of Plant Services	5,776,449
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	90,441
200 Personnel Services - Employee Benefits	70,439
500 Other Purchased Services	5,300,641
600 Supplies	2,176
700 Property	520
800 Other Objects	687
Total Student Transportation Services	5,464,904
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	586,778
200 Personnel Services - Employee Benefits	417,029
300 Purchased Professional and Technical Services	13,525
400 Purchased Property Services	791,479
500 Other Purchased Services	388,178
600 Supplies	228,992
700 Property	735,100
800 Other Objects	832
Total Support Services - Central	3,161,913
2900 <u>Other Support Services</u>	
500 Other Purchased Services	81,245
Total Other Support Services	81,245
Total Support Services	23,540,764
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	196,570
200 Personnel Services - Employee Benefits	40,552
300 Purchased Professional and Technical Services	7,803
500 Other Purchased Services	40,886
600 Supplies	780
700 Property	520
Total Student Activities	287,111
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	7,283
600 Supplies	10,924
Total Community Services	18,207
Total Operation of Non-Instructional Services	305,318
5000 Other Expenditures and Financing Uses	

LEA : 105628302 Warren County SD

Printed 6/8/2016 3:31:01 PM

Page - 4 of 4

<u>Description</u>	<u>Amount</u>
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,016,154
900 Other Uses of Funds	3,176,746
Total Debt Service / Other Expenditures and Financing Uses	6,192,900
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,029,758
Total Interfund Transfers - Out	1,029,758
5900 Budgetary Reserve	
800 Other Objects	350,000
Total Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	7,572,658
TOTAL EXPENDITURES	76,785,016

LEA : 105628302 Warren County SD

Printed 6/8/2016 3:31:02 PM

Page - 1 of 2

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	19,600,000	17,600,000
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	15,500,000	23,495,000
Debt Service Fund	1,845,000	2,905,000
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	295,000	300,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	37,250,000	44,310,000

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 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		

LEA : 105628302 Warren County SD

Printed 6/8/2016 3:31:02 PM

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	37,250,000	44,310,000

Long-Term Indebtedness06/30/2016 Estimate06/30/2017 Projection**General Fund**

0510 Bonds Payable	78,258,550	74,357,099
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 Long-Term Liabilities		
Total General Fund	\$78,258,550	\$74,357,099

Public Purpose (Expendable) 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 Long-Term 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 Long-Term 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 Long-Term 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**06/30/2016 Estimate****06/30/2017 Projection**

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

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 Long-Term 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 Long-Term 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

Long-Term Indebtedness06/30/2016 Estimate06/30/2017 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term 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 Long-Term Liabilities

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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness06/30/2016 Estimate06/30/2017 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 Long-Term 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 Long-Term Liabilities

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 Long-Term 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 Long-Term Liabilities

Total Other Agency Fund**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$78,258,550	\$74,357,099

Short-Term Payables**06/30/2016 Estimate****06/30/2017 Projection**

General Fund

3,901,456

3,935,575

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

Permanent Fund

Total Short-Term Payables**\$3,901,456****\$3,935,575****TOTAL INDEBTEDNESS****\$82,160,006****\$78,292,674**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,140,557
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,140,557
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,490,557