

Warren County School District

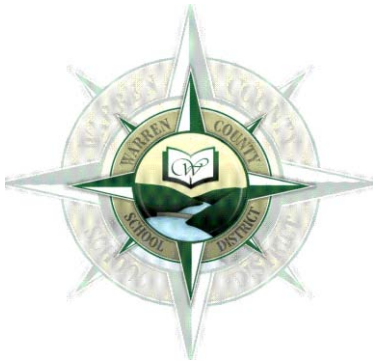
Warren, Pennsylvania

FINAL PROPOSED BUDGET

2011-2012

June 27, 2011





Warren County School District

Final Proposed 2011-12 Budget

EXECUTIVE SUMMARY

1. Introduction

The Warren County School District (WCSD) proposed budget for the 2011-12 school year is \$66,534,890. This is (\$4,252,883) or 6.0% less than the 2010-2011 school budget of \$70,787,773. The Final Proposed budget is designed to serve an estimated enrollment of 4,769 students, which is a decrease of approximately 190 or 3.8% fewer students from the 2010-11 school year.

As of this date, the district is still hopeful that the Governor and the Legislature will pass a 2011-2012 State Budget that will provide anticipated relief from the reductions in programs of this proposed Final Budget.

The Final Proposed Budget is presented in 6 sections.

Table of Contents

Section	Page
1. Introduction & Table of Contents	1-2
2. Final Proposed Budget Cover Letter	3
3. Budgeted Revenues	4
4. Revenue Spreadsheet	5-9
5. Budgeted Expenditures	10-21
6. PDE 2028 Final Budget FY 2011-12	22-43



WARREN COUNTY SCHOOL DISTRICT

CENTRAL ADMINISTRATIVE OFFICES

185 HOSPITAL DRIVE

WARREN PA 16365-4885

FAX: 814-723-4203

ROBERT E. TERRILL, ED.D.
SUPERINTENDENT

June 27, 2011

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

Ladies and Gentlemen:

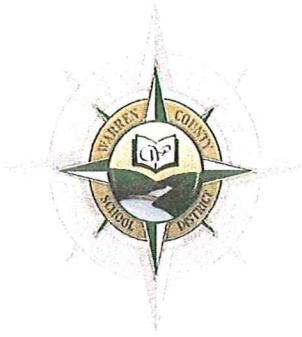
The following tax structure and resource allocation is presented for your consideration in support of the Preliminary Proposed Budget for the 2011-12 school year with proposed expenditures of \$66,534,890.

1. A tax rate of **48.96 Mills (\$4.896 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 \$2,682,172.

Authorization to advertise as legally required is requested

Respectfully submitted,

FINANCE COMMITTEE



Warren County School District
2011-12
Budgeted Revenues

LOCAL:	6111 Current Real Estate Tax	\$	17,846,928		
	7340 Gaming Revenue	\$	2,734,754		
	6113 Public Utility Realty	\$	31,897		
	6114 Pay In Lieu of Taxes/Forestry	\$	600,000		
	6143 Occupational Privilege/511	\$	75,000		
	6151 Earned Income/511	\$	3,000,000		
	6153 Real Estate Transfer/511	\$	290,000		
	6400 Delinquent Taxes	\$	1,800,003		
	6500 Earnings/Temp Investments	\$	80,000		
	6900 Tuition and Other	\$	20,000		
	6900 Pay to Participate	\$	83,750		
	6900 Misc Rev/Fees	\$	26,000	\$	26,588,332
					40.9%
STATE:	7110 Basic Education Subsidy	\$	23,169,884		
	7140 Subsidies for Charter Schools	\$	-		
	7160 Tuition Orph/Private	\$	50,000		
	7210 Homebound Instruction	\$	-		
	7220 Vocational Education	\$	300,000		
	7230 Alternative Education	\$	-		
	7271 Special Education Subsidy	\$	3,876,382		
	7290 Education Assistance Program	\$	-		
	7310 Pupil Transportation	\$	3,500,000		
	7320 Rentals & Sinking Fund	\$	800,000		
	7330 Medical & Dental Svcs	\$	100,000		
	7505 Extra Grants	\$	100,000		
	7501 Block Grant	\$	-		
	7810 Soc Sec/State Share	\$	1,327,400		
	7820 Retirement/State Share	\$	1,455,000	\$	34,678,666
					53.4%
FEDERAL:	8100 Unrestricted Impact Aid	\$	180,000		
	8512 Restricted, IDEA, Part B	\$	1,069,656		
	8514 ECIA Title I	\$	1,451,103		
	8515 Title IID/Tch Quality	\$	358,626		
	8521 Vocational Carl Perkins	\$	86,000		
	8810 Medical Asst. Reimb/ACCESS	\$	575,000	\$	3,720,385
		\$	64,987,383		5.7%

REVENUE TREND ANALYSIS				
	ACTUAL	BUDGETED	CURRENT EST.	PROPOSED
5/23/2011		REVENUE	REVENUE	Updated for the Preliminary 2011-12 Budget 5/23/11
	2009-2010	2010-2011	2010-2011	
LOCAL				
		0.50%		
6010 Assessed Value	453,297,194	455,563,680	455,563,680	455,563,680
(CHANGE IN ASSESSED VALUE)				
6020 Local Mills	47.0	48.0	48.0	48.96
GROSS RE TAX LEVY...	\$ 21,304,968	\$ 21,867,057	\$ 21,867,057	\$ 22,304,398
7340 Gaming Exclusion Homestead/Farmstead	2,734,703	\$ 2,748,377	\$ 2,748,377	\$ 2,734,754
NET RE TAX LEVY	\$ 18,570,265	\$ 19,118,680	\$ 19,118,680	\$ 19,569,644
% Collected NET	92.33%	91.15%	91.15%	91.15%
6111 Current Real Est Tax	16,894,947	\$ 17,431,430	\$ 17,431,430	\$ 17,846,928
		91.17%		
TOTAL CURRENT & GAMING	19,629,650	\$ 20,179,807	\$ 20,179,807	\$ 20,581,682
VALUE PER COLLECTED MILL.....	\$ 417,652	\$ 420,413	\$ 420,413	\$ 420,377
6113 Public Utility Realty	33,735	\$ 40,000	\$ 35,000	\$ 31,897
6114 Pay in Lieu of Taxes & Forestry	747,711	\$ 624,510	\$ 683,695	\$ 600,000
6120 Per Capita Tax/679	-	\$ -	\$ -	\$ -
6141 Per Capita Tax/511	-	\$ -		\$ -
6143 Occup Privilege/511	102,786	\$ 72,000	\$ 72,000	\$ 75,000
Total Act 511 Flat Tax	102,786	\$ 72,000	\$ 72,000	\$ 75,000
6151 Earned Income/511	2,929,154	\$ 3,015,000	\$ 3,015,000	\$ 3,000,000

	REVENUE TREND ANALYSIS		BUDGETED	CURRENT EST.	PROPOSED
	5/23/2011	ACTUAL	REVENUE	REVENUE	Updated for the Preliminary 2011-12 Budget 5/23/11
		2009-2010	2010-2011	2010-2011	
39					
40	6153 Real Est Transfer/511	244,942	\$ 290,000	\$ 290,000	\$ 290,000
41	Total Act 511 Prop Tax	\$ 3,174,096	\$ 3,305,000	\$ 3,305,000	\$ 3,290,000
42					
43	6400 Delinquent Taxes	1,718,415	\$ 1,890,000	\$ 1,890,000	\$ 1,800,003
44					
45	TOTAL TAXES	\$ 25,406,393	\$ 26,111,317	\$ 26,165,502	\$ 26,378,582
47					
48	6500 Earnings/Temp Dep	98,507	\$ 300,000	\$ 100,000	\$ 80,000
49	6900 Tuition & Other	20,014	\$ 60,000	\$ 20,000	\$ 20,000
50	6920 Contributions/Student Fees/ misc	1,800	\$ 26,000		\$ 83,750
51	6900 Misc. Revenue/	181,106	\$ 24,000	\$ 26,000	\$ 26,000
52	Total Other	\$ 301,427	\$ 410,000	\$ 146,000	\$ 209,750
53					
54	TOTAL LOCAL REVENUE	\$ 25,707,820	\$ 26,521,317	\$ 26,311,502	\$ 26,588,332

			BUDGETED	CURRENT EST.	PROPOSED
	REVENUE TREND ANALYSIS		REVENUE	REVENUE	Updated for the Preliminary 2011-12 Budget 5/23/11
	5/23/2011	ACTUAL	2010-2011	2010-2011	
		2009-2010	2010-2011	2010-2011	
56	Are Ed Jobs funds here?				
57	STATE:		How are Stimulus or Ed Jobs funds replaced?		
58	7110 Basic Instr Subsidy	21,951,369	\$25,892,593 → 25,850,190	\$ 25,850,190	\$ 23,169,884
59	Percent Increase		3.92%		
60	7140 Subsidies for Charter Schools	790,021	\$ 893,583	\$ 893,583	\$ -
61	7150 School Performance		\$ -	\$ -	\$ -
62	7160 Tuition-Orph/Private	63,441	\$ -	\$ 50,000	\$ 50,000
63	7210 Homebound Instruction	-	\$ 2,000	\$ -	\$ -
64	7220 Vocational Education	297,810	\$ 266,860	\$ 266,000	\$ 300,000
65	7230 Alternative Education	3,039	\$ 235,000	\$ -	\$ -
66	7260 Job Trng Partnership	-	\$ -	\$ -	\$ -
67	7271 Special Education	4,161,289	\$ 3,851,726	\$ 3,851,726	\$ 3,876,382
68	7290 Education Assistance	277,490	\$ 361,559	\$ 305,380	\$ -
69	7310 Pupil Transportation	3,398,658	\$ 3,450,000	\$ 3,450,000	\$ 3,500,000
70	7320 Rentals & Sinking Fnd	823,901	\$ 801,827	\$ 801,827	\$ 800,000
71	7330 Medical & Dental Svcs	100,476	\$ 125,000	\$ 99,212	\$ 100,000
72	7340 Supplemntal Reimb/Basic Sub	-	\$ -	\$ -	\$ -
73	7350 Sewage Treatment	-	\$ -	\$ -	\$ -
74	7400 Voc Training	-	\$ -	\$ -	\$ -
75	7500 DARE/ALT ED	66,417	\$ 12,000	\$ -	\$ -
76	7505 Extra Grants		\$ 325,000	\$ 58,056	\$ 100,000
77	7501 Block Grant	1,353,181	\$ 1,353,181	\$ 1,268,932	\$ -
78	7810 Soc Sec/State Share	1,684,931	\$ 1,725,587	\$ 1,725,587	\$ 1,327,400
79	7820 Retirement/State Share	959,854	\$ 1,677,871	\$ 1,100,000	\$ 1,455,000
80	7900 Tech Grants/LINK TO LEARN	-	\$ -	\$ -	\$ -
81	TOTAL STATE REVENUE	\$ 35,931,877	\$ 40,973,787	\$ 39,720,493	\$ 34,678,666
83					
84					
85					
86					
87					

			BUDGETED	CURRENT EST.	PROPOSED
	REVENUE TREND ANALYSIS				
	5/23/2011	ACTUAL	REVENUE	REVENUE	Updated for the Preliminary 2011-12 Budget 5/23/11
		2009-2010	2010-2011	2010-2011	
88					
89	FEDERAL:				
90	Stimulus BEF restricted				
91	8708 State Fiscal Stabilization Fund	2,950,446			
92	8703 Title I	766,662			
93	8701 IDEA Special Education Funding	1,165,039			
94	8705 Title II, Part D	14,600			
95	8100 Unrestricted Grants(Impact Aid)	122,766	\$ 125,000	\$ 133,623	\$ 180,000
96	8512 Restricted, IDEA, Part B	1,067,326	\$ 1,069,656	\$ 1,069,656	\$ 1,069,656
97	8514 Ed of Disadvantaged ECIA Title I	1,451,103	\$ 1,451,103	\$ 1,451,103	\$ 1,451,103
98	8515 T IID / Ed Tech	96,864	\$ 26,284	\$ 26,284	\$ -
99	8515 T IIA Improv Tchr Qual	358,626	\$ 358,626	\$ 358,626	\$ 358,626
100	8517 Drug Free Schools	29,012	\$ 25,000	\$ 25,000	\$ -
101	8518 T V Innovative Ed/ Drug Free	-	\$ 12,000	\$ -	\$ -
102	8519 Other ESEA & IDEA Programs	-	\$ -	\$ -	\$ -
103	8520 Vocational/EDGAR Grant		\$ -	\$ -	\$ -
104	8521 Vocational Carl Perkins	85,374	\$ 88,273	\$ 88,273	\$ 86,000
105	8560 Art Smart		\$ -	\$ -	\$ -
106	8570 EESA, Title II		\$ -	\$ -	\$ -
107	8620 Adult Basic Education		\$ -	\$ -	\$ -
108	8680 Goals 2000, Title III		\$ -	\$ -	\$ -
109	8690 Other Federal Revenue		\$ -	\$ -	\$ -
110	8690 Misc Fed Revenue	219,000	\$ -	\$ -	\$ -
111	8810 Med Asst. Reimb(ACCESS)	252,186	\$ 225,000	\$ 225,000	\$ 575,000
112	TOTAL FEDERAL REVENUE	\$ 8,579,004	\$ 3,380,942	\$ 3,377,565	\$ 3,720,385
113					
114	OTHER:				
115	9200 Proceeds/Ext Term Fin.		\$ -		\$ -
116	9400 Sale of Real Prop		\$ -		\$ -
117	9500 Refunds Prior Yr Exp		\$ -		\$ -
118	TOTAL OTHER REVENUE		\$ -		\$ -
119					
120	TOTAL ALL REVENUE	\$ 70,218,701	\$ 70,876,046	\$ 69,409,560	\$ 64,987,383
121	Percent Change		-0.99%		

	REVENUE TREND ANALYSIS		BUDGETED	CURRENT EST.	PROPOSED
	5/23/2011	ACTUAL	REVENUE	REVENUE	Updated for the Preliminary 2011-12 Budget 5/23/11
		2009-2010	2010-2011	2010-2011	
122					
123	Beginning Fund Balance:			\$ 6,313,816	\$ 4,229,679
124					
125	Total Resources:			\$ 75,723,376	\$ 69,217,062
126					
127	Less: Reservations of Fund Balance....				
128Server Farm		Server Farm	\$ (750,000)	
129Upfront Construction Costs			\$ (250,000)	
130					
131					
132	Adjusted Total Resources:			\$ 74,723,376	\$ 69,217,062
133					
134	Estimated Operational Expenses:			\$ 70,493,697	\$ 66,534,890
135					
136	Ending Fund Balance:			\$ 4,229,679	\$ 2,682,172
137					4.03%
149					
150					

	A	B	C	D	N	Q	R	S	T	U	V	W
1												
2												
3												
4												
5												
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
7	1100 Regular Instruction	Salaries/Wages	100	Hetrick / Green	15,284,343	14,761,270	14,713,181	1100 - REGULAR INSTRUCTION PROG Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.				
8		Benefits & Burden	200	Hetrick / Green	7,498,918	7,813,144	7,815,802					
9		Professional Svc.	300	Hetrick / Green	1,691,372	871,000	871,000					
10		Property Maint. Svc.	400	Hetrick / Green	143,480	140,700	140,700					
11		Transp/Training/Comm/Tuit	500	Hetrick / Green	3,543,094	3,379,675	3,379,675					
12		Supplies	600	Hetrick / Green	1,317,297	787,000	787,000					
13		Equipment	700	Hetrick / Green	174,214	125,625	125,625					
14		Dues/Judgements/Misc.	800	Hetrick / Green	4,800	3,500	3,500					
15					29,657,518	27,881,914	27,836,483					
16	1190 Federal Programs	Salaries/Wages	100	Green	793,665	836,598	836,598	1190 - FEDERALLY FUNDED REGULAR PROG This service area includes the expenditures for regular instruction that are supported by federal revenue. Recording to this function is optional. This function is provided for those schools that previously recorded their federal expenditures in function 1490.				
17		Benefits	200	Green	331,617	353,720	353,720					
18		Professional Svc.	300	Green	23,997	23,997	23,997					
19		Property Maint. Svc.	400	Green								
20		Transp/Training/Comm/Tuit	500	Green	2,000	2,000	2,000					
21		Supplies	600	Green	194,319	194,319	194,319					
22		Equipment	700	Green	0	0	0					
23		Dues/Judgements/Misc.	800	Green	0	0	0					
24					1,345,598	1,410,634	1,410,634					
25	1200 Special Education	Salaries/Wages	100	Martin	5,042,590	4,269,891	4,290,322	1200 - SPECIAL PROGRAMS As required by law, the district will continue to provide a free and appropriate education to approximately 928 WCSD students with disabilities Activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, elementary and secondary students identified as exceptional. At this time, the various disciplines identified under the Special Programs umbrella are not captured independently. The Gifted Program is the only exception. Also, the Federally funded IDEA grant activities are captured independently.				
26		Benefits	200	Martin	1,885,758	2,316,728	2,316,728					
27		Professional Svc.	300	Martin	179,000	179,895	179,895					
28		Transp/Training/Comm/Tuit	500	Martin	840,000	600,000	600,000					
29		Supplies	600	Martin	52,000	36,000	36,000					
30		Equipment	700	Martin	15,000	12,000	12,000					
31					8,014,348	7,414,514	7,434,945					
32	1211 Life Skills	Salaries/Wages	100	Martin	0	0	0					
33		Benefits	200	Martin	0	0	0					
34		Supplies	600	Martin	0	0	0					
35					0	0	0					
36	1221 / Deaf	Professional Svc.	300	Martin	0	0	0					
37					0	0	0					
38	1224 / Visual	Professional Svc.	300	Martin	0	0	0					
39					0	0	0					
40	1225 Speech	Salaries/Wages	100	Martin	0	0	0					
41		Benefits	200	Martin	0	0	0					
42		Professional Svc.	300	Martin		0	0					
43					0	0	0					
44	1231	Salaries/Wages	100	Martin	0	0	0					

	A	B	C	D	N	Q	R	S	T	U	V	W
	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
6								<div>1243 - GIFTED</div> <div>The Gifted Support Program will continue to meet the requirements under Chapter 16 for approximately 214 gifted support students. The gifted support program will maintain its current staff in order to provide instructional enrichment opportunities, complete student screenings, testing, conduct progress monitoring and write GIEPs. The Learning Enrichment Center (LEC) will continue to provide individualized educational opportunities, explore and embrace technological instructional strategies and practices to further promote the enrichment of the Gifted Support students. The budget reflects that current programs will be maintained throughout the 2010-11 school year.</div> <div>1290 - IDEA</div> <div>The Individuals with Disabilities Education Act (IDEA) is a Federal program that requires public schools to create an Individualized Education Program (IEP) for each student who is found to be eligible under both the federal and state eligibility/disability standards. The IEP is the cornerstone of a student's educational program. It specifies the services to be provided and how often, describes the student's present levels of performance and how the student's disabilities affect academic performance, and specifies accommodations and modifications to be provided for the student.</div> <div>1300 - VOCATIONAL EDUCATION</div> <div>PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry. PDE approved programs mean programs approved by the PDE as reflected in the approved program listing of the Career and Technical Education Information System (CATS). Federal Vocational Education CIP codes are posted by the Bureau of Career and Technical Education to the PDE website.</div>				
45	Emotional	Benefits	200	Martin	0	0	0					
46		Professional Svc.	300	Martin	0	0	0					
47		Supplies	600	Martin	0	0	0					
48					0	0	0					
49	1241 Learning	Salaries/Wages	100	Martin	0	0	0					
50		Benefits	200	Martin	0	0	0					
51		Professional Svc.	300	Martin	0	0	0					
52	Support	Supplies	600	Martin	0	0	0					
53					0	0	0					
54	1243 Gifted	Salaries/Wages	100	Martin	242,193	203,470	203,470					
55		Benefits	200	Martin	90,483	110,263	110,263					
56		Professional Svc.	300	Martin	1,000	1,000	1,000					
57		Property Maint. Svc.	400	Martin	15,000	15,000	15,000					
58		Transp/Training/Comm/Tuit	500	Martin	10,500	10,500	10,500					
59		Supplies	600	Martin	15,700	15,700	15,700					
60		Equipment	700	Martin	2,500	2,500	2,500					
61					377,376	358,433	358,433					
62	1260 Physical	Professional Svc.	300	Martin	0	0	0					
63					0	0	0					
64	1270 Multi	Professional Svc.	300	Martin	0	0	0					
65					0	0	0					
66	1290 IDEA, ACCESS, SPEC ED	Salaries/Wages	100	Martin	646,831	646,831	646,831					
67		Benefits	200	Martin	309,062	294,482	294,482					
68		Professional Svc.	300	Martin	83,252	83,252	83,252					
69		Transp/Training/Comm/Tuit	500	Martin	51,000	51,000	51,000					
70		Supplies	600	Martin	17,778	17,778	17,778					
71		Equipment	700	Martin	22,393	22,393	22,393					
72					1,130,316	1,115,736	1,115,736					
73	1320 Vocational	Salaries/Wages	100	Hetrick	66,773	67,996	67,996					
74		Benefits	200	Hetrick	25,614	30,956	30,956					
75		Professional Svc.	300	Hetrick	0							
76	Marketing	Supplies	600	Hetrick	1,000	905	905					
77		Equipment	700	Hetrick	3,000	2,010	2,010					
78					96,387	101,867	101,867					
79	1360 Vocational	Salaries/Wages	100	Hetrick	297,212	203,406	203,406					
80		Benefits	200	Hetrick	111,038	92,605	92,605					
81		Professional Svc.	300	Hetrick	0							
82	Business Education	Property Maint. Svc.	400	Hetrick	0							
83		Supplies	600	Hetrick	2,000	2,010	2,010					
84		Equipment	700	Hetrick	1,000	0	0					
85					411,250	298,021	298,021					
86	1370	Supplies	600	Hetrick	7,500	7,613	7,613					

	A	B	C	D	N	Q	R	S	T	U	V	W
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
87	Electronics	Equipment	700	Hetrick	2,500	2,525	2,525					
88					10,000	10,138	10,138					
89	1380	Salaries/Wages	100	Hetrick	535,190	548,308	548,308					
90	Vocational	Benefits	200	Hetrick	205,299	249,628	249,628					
91		Professional Svc.	300	Hetrick	3,000							
92	Trade &	Property Maint. Svc.	400	Hetrick	10,000							
93	Industry	Supplies	600	Hetrick	71,000	60,300	60,300					
94		Equipment	700	Hetrick	64,000	40,200	40,200					
95					888,489	898,436	898,436					
96	1390	Salaries/Wages	100	Hetrick	77,759	79,232	79,232					
97	Vocational	Benefits	200	Hetrick	17,223	36,072	36,072					
98	Instructional	Professional Svc.	300	Hetrick	11,350	7,500	7,500					
99		Property Maint. Svc.	400	Hetrick	6,000	5,000	5,000					
100		Transp/Training/Comm/Tuit	500	Hetrick	12,529	12,000	12,000					
101		Supplies	600	Hetrick	13,572	7,500	7,500					
102		Equipment	700	Hetrick	14,000	12,000	12,000					
103		Dues/Judgements/Misc.	800	Hetrick	7,500	6,500	6,500					
104					159,933	165,804	165,804					

	A	B	C	D	N	Q	R	S	T	U	V	W
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
105	1400	Property Maint. Svc.	400	Hetrick	0	0	0					
106					0	0	0					
107	1420	Salaries/Wages	100	Hetrick	8,000	8,000	8,000					
108		Benefits	200	Hetrick	1,198	1,500	1,500					
109	Summer School	Supplies	600	Hetrick	1,000	500	500					
110					10,198	10,000	10,000					
111	1430	Salaries/Wages	100	Green	16,000	16,608	16,608					
112	Homebound	Benefits	200	Green	2,555	7,562	7,562					
113		Professional Svc.	300	Green	0	0	0					
114					18,555	24,170	24,170					
115	1441 Incarcerated	Transp/Training/Comm/Tuit	500	Hetrick	0	0	0	<div>1400 - OTHER INSTRUCTIONAL PROGRAMS</div> <div>-</div> <div>ELEM / SECONDARY</div> <div>Activities that provide grades K - 12 students with learning experiences not included in the previous functions.</div> <div>Summer School -</div> <div>Homebound -</div> <div>Incarcerated</div> <div>Other Instruction - Tutoring/Coaches:</div>				
116					0	0	0					
117	1490	Salaries/Wages	100	Green	163,261	155,966	155,966					
118	Other Instruction	Benefits	200	Green	45,891	88,957	88,957					
119	Tutoring/Coaches	Professional Svc.	300	Green	14,399	14,399	14,399					
120		Transp/Training/Comm/Tuit	500	Green	300	300	300					
121		Supplies	600	Green	213	213	213					
122		Equipment	700	Green	0	0	0					
123					224,064	259,835	259,835					
124	1500 - Nonpublic	Supplies	600	Hetrick / Green	0	0	0	<div>2110 - SUPERVISION OF STUDENT SERVICES</div> <div>Activities associated with directing, managing and supervising student services.</div>				
125					0	0	0					
126	2110	Transp/Training/Comm/Tuit	500	Hetrick / Green	0	0	0					
127	Pupil Services	Supplies	600	Hetrick / Green	0	0	0					
128		Equipment	700	Hetrick / Green	0	0	0					
129					0	0	0					
130	2120	Salaries/Wages	100	Hetrick / Green	896,639	686,804	736,213					
131	Guidance	Benefits	200	Hetrick / Green	355,996	405,224	405,224					
132		Transp/Training/Comm/Tuit	500	Hetrick / Green	2,400	2,020	2,020					
133		Supplies	600	Hetrick / Green	30,950	20,100	20,100					
134		Equipment	700	Hetrick / Green	6,700	3,015	3,015	<div>2120 - GUIDANCE SERVICES</div> <div>Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.</div>				
135					1,292,685	1,117,163	1,166,572					

	A	B	C	D	N	Q	R	S	T	U	V	W
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
136	2140 Scoring	Professional Svc.	300	Hetrick	7,500	7,575	7,575	<div>2140 & 2160 SCORING & ATTENDANCE</div> <div>Evaluation and planning of guidance services for students. Acquiring and maintaining records of school attendance, location of home, family characteristics and census data.</div>				
137					7,500	7,575	7,575					
138	2160	Salaries/Wages	100	Hetrick / Green	25,018	25,962	25,962					
139	Attendance	Benefits	200	Hetrick / Green	9,934	11,820	11,820					
140	Services	Professional Svc.	300	Hetrick / Green	0	23,000	23,000					
141		Transp/Training/Comm/Tuit	500	Hetrick / Green	4,800	3,500	3,500					
142		Supplies	600	Hetrick / Green	1,400	3,800	3,800					
143					41,152	68,082	68,082					
144	2190	Salaries/Wages	100	Hetrick	0	0	0	<div>2190 - ADMINISTRATIVE SUPPLEMENTAL</div>				
145	Administrative	Benefits	200	Hetrick	0	0	0					
146	Supplemental	Professional Svc.	300	Hetrick	0	0	0					
147		Supplies	600	Hetrick	8,000	0	0					
148					8,000	0	0	<div>2220 - TECHNOLOGY SUPPORT</div> <div>SRVCS</div> <div>Activities concerned with selecting, preparing, maintaining and distributing instructional program materials to the instructional staff. Included are activities in the information technology areas such as: educational telecommunication services used for classroom instructional materials, hardware and software costs associated with developing educational programs, and related costs associated with various electronic media used to develop the curriculum.</div> <div>2240 - TECH TEACHING / TITLE IID</div> <div>2250 - LIBRARY SERVICES</div> <div>Activities such as selecting, acquiring, preparing cataloging and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials.</div> <div>2260 - INSTRUCTION & CURRICULUM</div> <div>DEVELOP</div> <div>Activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum. Includes Special Ed expenditures.)</div> <div>2270 & 2271 - INSTRUCTIONAL STAFF</div> <div>DEVELOP</div> <div>Expenditures associated with all development programs designed to contribute to the competence of the school entity's staff. Category should include travel and subsistence costs and all other professional development costs, such as:</div>				
149	2220	Salaries/Wages	100	Stewart	486,091	501,043	501,043					
150	Technology	Benefits	200	Stewart	167,262	228,110	228,110					
151	Services	Professional Svc.	300	Stewart	15,000	1,206	1,206					
152		Property Maint. Svc.	400	Stewart	325,500	292,000	292,000					
153		Transp/Training/Comm/Tuit	500	Stewart	300,000	240,000	240,000					
154		Supplies	600	Stewart	65,000	65,000	65,000					
155		Equipment	700	Stewart	1,000	1,000	1,000					
156		Dues/Judgements/Misc.	800	Stewart	1,500	800	800					
157					1,361,353	1,329,159	1,329,159					
158	2240	Salaries/Wages	100	Green	0	0	0	<div>2240 - TECH TEACHING / TITLE IID</div> <div>2250 - LIBRARY SERVICES</div> <div>Activities such as selecting, acquiring, preparing cataloging and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials.</div> <div>2260 - INSTRUCTION & CURRICULUM</div> <div>DEVELOP</div> <div>Activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum. Includes Special Ed expenditures.)</div> <div>2270 & 2271 - INSTRUCTIONAL STAFF</div> <div>DEVELOP</div> <div>Expenditures associated with all development programs designed to contribute to the competence of the school entity's staff. Category should include travel and subsistence costs and all other professional development costs, such as:</div>				
159	Tech Teaching	Benefits	200	Green	0	0	0					
160	Title IID	Professional Svc.	300	Green	0	0	0					
161					0	0	0					
162	2250	Salaries/Wages	100	Hetrick / Green	559,309	415,304	415,304					
163	Library Services	Benefits	200	Hetrick / Green	219,950	224,439	224,439					
164		Professional Svc.	300	Hetrick / Green	0	0	0					
165		Transp/Training/Comm/Tuit	500	Hetrick / Green	0	0	0					
166		Supplies	600	Hetrick / Green	66,913	50,273	50,273					
167		Equipment	700	Hetrick / Green	0	0	0					
168					846,172	690,016	690,016					
169	2260	Salaries/Wages	100	Green	10,000	10,380	10,380	<div>2260 - INSTRUCTION & CURRICULUM</div> <div>DEVELOP</div> <div>Activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum. Includes Special Ed expenditures.)</div> <div>2270 & 2271 - INSTRUCTIONAL STAFF</div> <div>DEVELOP</div> <div>Expenditures associated with all development programs designed to contribute to the competence of the school entity's staff. Category should include travel and subsistence costs and all other professional development costs, such as:</div>				
170	Curriculum	Benefits	200	Green	1,043	4,726	4,726					
171		Professional Svc.	300	Green	0	0	0					
172	Development	Transp/Training/Comm/Tuit	500	Green	10,000	9,000	9,000					
173		Supplies	600	Green	14,000	2,030	2,030					
174					35,043	26,136	26,136					
175	2270	Salaries/Wages	100	Green	222,766	85,260	85,260					
176	Staff Development	Benefits	200	Green	68,015	99,146	99,146					
177		Professional Svc.	300	Green	47,479	4,523	4,523					

	A	B	C	D	N	Q	R	S	T	U	V	W
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
178		Transp/Training/Comm/Tuit	500	Green	52,500	5,025	5,025	conference fees, contracted services, workshop registration fees, , etc. Also include salaries and benefits of temporary staff incurred during the time regular staff are attending professional development programs.				
179		Supplies	600	Green	12,500	12,500	12,500					
180		Equipment	700	Green	2,000	2,000	2,000					
181		Dues/Judgements/Misc.	800	Green	1,500	1,000	1,000					
182					406,760	209,454	209,454					
183	2271 Prof Devel	Salaries/Wages	100	Hetrick / Green	0	0	0					
184	Certificated	Benefits	200	Hetrick / Green	0	0	0					
185		Transp/Training/Comm/Tuit	500	Hetrick / Green	12,500	6,000	6,000					
186					12,500	6,000	6,000					
187	2272 Non-Cert PD	Transp/Training/Comm/Tuit	500	Hetrick/Green	1,000	0	0					
188					1,000	0	0					
189	2275	Salaries/Wages	100	Green	0	0	0	2310- BOARD SERVICES Those activities required to perform the duties of the Secretary/ Clerk of the Board of Education and all members, excluding activities related to Board Treasurer responsibilities (Functn 2320). Includes lawsuit settlements (800).				
190	Staff Support	Benefits	200	Green	0	0	0					
191					0	0	0					
192	2310	Salaries/Wages	100	Terrill	9,712	6,197	6,197					
193	Board of Education	Benefits	200	Terrill	1,696	2,821	2,821					
194	Services	Professional Svc.	300	Terrill	41,000	40,000	40,000					
195		Transp/Training/Comm/Tuit	500	Terrill	12,800	8,000	8,000					
196		Supplies	600	Terrill	6,500	5,000	5,000					
197		Dues/Judgements/Misc.	800	Terrill	13,500	13,500	13,500					
198					85,208	75,518	75,518					
199	2320 Board Treas.	Salaries/Wages	100	Terrill	0	0	0					
200					0	0	0					

	A	B	C	D	N	Q	R	S	T	U	V	W
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
201	2330 Tax Collection	Salaries/Wages	100	Bus Admin	10,169	62,911	62,911	2330 - TAX ASSESSMENT & COLLECTION SRVCS Services rendered in connection with tax assessment and collection. Include here Act 32 of 2008 start up costs. Earned income collected for and distributed to the local tax authorities. Berkheimer represents the various authorities who share in the costs of the operations within the District.				
202		Benefits	200	Bus Admin	31,634	28,641	28,641					
203		Professional Svc.	300	Bus Admin	154,500	135,000	135,000					
204		Property Maint. Svc.	400	Bus Admin	800	800	800					
205		Transp/Training/Comm/Tuit	500	Bus Admin	4,000	4,000	4,000					
206		Supplies	600	Bus Admin	3,400	3,000	3,000					
207		Equipment	700	Bus Admin	1,000	1,000	1,000					
208		Dues/Judgements/Misc.	800	Bus Admin	(173,000)	(175,595)	(175,595)					
209					32,503	59,757	59,757	2350 - LEGAL SERVICES Legal and accounting services provided to the LEA by law firms, attorneys, and it's solicitor.				
210	2350 Legal Svc.	Professional Svc.	300	Terrill	80,000	80,000	80,000					
211					80,000	80,000	80,000	2360 - OFFICE OF THE SUPERINTENDENT Activities performed by the superintendent and such assistants in general direction and management of the affairs of the LEA. Staff: Superintendent, Secretary,				
212	2360 Office of the Superintendent	Salaries/Wages	100	Terrill	266,775	254,018	254,018					
213		Benefits	200	Terrill	131,543	126,117	126,117					
214		Transp/Training/Comm/Tuit	500	Terrill	6,000	1,000	1,000					
215		Supplies	600	Terrill	7,500	2,000	2,000					
216		Equipment	700	Terrill	2,700	1,500	1,500					
217		Dues/Judgements/Misc.	800	Terrill	1,900	5,600	5,600					
218					416,418	390,235	390,235	2380 - OFFICE OF THE PRINCIPAL Activities concerned with directing and managing the operation of a particular school. Activities include those performed by the principal, assistant principals and other assistants in general supervision of all operations of the school, evaluation of staff members of the school, assignment of duties of staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the LEA.				
219	2380 Office of the Principal	Salaries/Wages	100	Hetrick / Green	1,792,534	1,812,443	1,832,660					
220		Benefits	200	Hetrick / Green	741,298	764,111	764,111					
221		Professional Svc.	300	Hetrick / Green		0	0					
222		Transp/Training/Comm/Tuit	500	Hetrick / Green	55,828	40,000	40,000					
223		Supplies	600	Hetrick / Green	47,450	40,200	40,200					
224		Equipment	700	Hetrick / Green	7,000	3,015	3,015					
225					2,644,110	2,659,769	2,679,986	2390 - OTHER ADMINISTRATIVE SERVICES Director of Sp Ed Director of Voc Ed Dir EI/Sec/Federal Prog Grant Writer Sec'y to Dir Cur/Instr & Learning Sec'y to Admin Support HR Admin Asst.				
226	2390 Administrative Support Services	Salaries/Wages	100	Stewart	608,637	451,708	451,708					
227		Benefits	200	Stewart	223,757	179,327	179,327					
228		Transp/Training/Comm/Tuit	500	Stewart	43,700	22,000	22,000					
229		Supplies	600	Stewart	13,800	8,000	8,000					
230		Equipment	700	Stewart	7,000	4,000	4,000					
231		Dues/Judgements/Misc.	800	Stewart	20,000	10,000	10,000					
232					916,894	675,035	675,035					

	A	B	C	D	N	Q	R	S	T	U	V	W
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
233	2400 ABG Prof Dev	Salaries/Wages	100	Green	40,705	0	0	<div>2400 - PUPIL HEALTH SRVCS</div> <div>District nurse positions are included here.</div> <div>Costs for providing student physicals and dental exams are included here.</div>				
234		Benefits	200	Green	18,185	0	0					
235		Professional Svc.	300	Green	0	0	0					
236					58,890	0	0					
237	2430 Dental	Salaries/Wages	100	Stewart	0	0	0					
238					0	0	0					
239	2440	Salaries/Wages	100	HETRICK	493,670	457,653	457,653					
240	Nursing Services	Benefits	200	HETRICK	182,514	188,355	188,355					
241		Professional Svc.	300	HETRICK	27,500	16,080	16,080					
242		Transp/Training/Comm/Tuit	500	HETRICK	3,902	3,000	3,000					
243		Supplies	600	HETRICK	8,369	5,025	5,025					
244		Equipment	700	HETRICK	15,000	1,307	1,307					
245					730,955	671,420	671,420	<div>2500 - BUSINESS ADMIN</div> <div>The general business functions of the District are supported here. Included is the Dir of Business Svcs who oversees staff in the areas of group benefits administration, payroll and payroll-related activities, purchasing activities, student enrollment management, tax collection activities, risk management, purchasing/warehousing, auditing and PDE reporting.</div>				
246	2500	Salaries/Wages	100	Bus Admin	597,073	533,541	533,541					
247	Business	Benefits	200	Bus Admin	214,275	220,141	220,141					
248	Administration	Professional Svc.	300	Bus Admin	1,012							
249		Property Maint. Svc.	400	Bus Admin	0							
250	Services	Transp/Training/Comm/Tuit	500	Bus Admin	16,926	15,000	15,000					
251		Supplies	600	Bus Admin	18,000	18,002	18,002					
252		Equipment	700	Bus Admin	2,500	2,400	2,400					
253		Dues/Judgements/Misc.	800	Bus Admin	2,000	(28,400)	(28,400)					
254					851,786	760,684	760,684					

	A	B	C	D	N	Q	R	S	T	U	V	W
	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
255	2610	Salaries/Wages	100	Kennerknecht	715,492	642,303	642,303	2610 - SUPRVSN PHYS PLANT & FAC Costs for maintaining the warm, safe and dry conditions of the District's buildings and grounds is accounted for here. Along with District maintenance and custodial staff, the District contracts with ALL-CLEAN for custodial management services in 2010-11. 2620 - OPERATION BLDG SERVICES Activities concerned with keeping the physical plant clean and ready for daily use. It includes the heating, lighting and ventilating systems, and repair and replacement of facilities and equipment. Also included are general property and liability insurance.				
256	Physical Plant	Benefits	200	Kennerknecht	298,547	347,053	347,053					
257	Facilities	Professional Svc.	300	Kennerknecht	20,000	20,000	20,000					
258		Property Maint. Svc.	400	Kennerknecht	1,913,350	1,640,000	1,710,000					
259		Transp/Training/Comm/Tuit	500	Kennerknecht	316,320	300,000	300,000					
260		Supplies	600	Kennerknecht	383,000	375,000	375,000					
261		Equipment	700	Kennerknecht	20,000	32,000	32,000					
262		Dues/Judgements/Misc.	800	Kennerknecht	2,500	2,000	2,000					
263					3,669,209	3,358,356	3,428,356					
264	2620	Salaries/Wages	100	Kennerknecht	1,561,314	1,358,432	1,451,900	2700 - STUDENT TRANSPORTATION SERVICES Expenditures include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. In includes transportation costs only for trips between home and school and from school to school. Nonpublic transportation expenditures included also.				
265	Plant Maintenance	Benefits	200	Kennerknecht	540,290	728,305	728,305					
266		Professional Svc.	300	Kennerknecht	30,000							
267	& Operation	Property Maint. Svc.	400	Kennerknecht	187,500	180,000	180,000					
268		Supplies	600	Kennerknecht	465,000	432,719	432,719					
269					2,784,104	2,699,456	2,792,924					
270	2710	Salaries/Wages	100	Bus Admin	52,473	67,470	67,470					
271	Student	Benefits	200	Bus Admin	20,768	30,717	30,717					
272	Transportation	Transp/Training/Comm/Tuit	500	Bus Admin	3,600	2,613	2,613					
273	Services	Supplies	600	Bus Admin	1,500	1,800	1,800					
274		Equipment	700	Bus Admin	1,100	1,500	1,500	2813 PROGRAM EVALUATION SERVICES Activities concerned with ascertaining or judging the value or amount of an action or an outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.				
275		Dues/Judgements/Misc.	800	Bus Admin	700	600	600					
276					80,141	104,700	104,700					
277	2720	Transp/Training/Comm/Tuit	500	Bus Admin	4,750,748	4,857,410	4,857,410					
278	Vehicle Operation	Supplies(Bulk Fuel)	600	Bus Admin	500,000	538,185	538,185					
279					5,250,748	5,395,595	5,395,595					
280	2750 Non-Pub Trans	Transp/Training/Comm/Tuit	500	Bus Admin	89,250	98,490	98,490					
281					89,250	98,490	98,490					
282	2813	Salaries/Wages	100	Green	0	0	0					
283	Program	Benefits	200	Green	0	0	0					
284	Evaluation	Professional Svc.	300	Green	0	0	0					
285		Transp/Training/Comm/Tuit	500	Green	0	0	0					
286		Supplies	600	Green	3,418	1,000	1,000					
287					3,418	1,000	1,000					

	A	B	C	D	N	Q	R	S	T	U	V	W
	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
6												
288	2834	Salaries/Wages	100	Hetrick	0	0	0	<div>2834/2836 - STAFF DEVELOP/NONINSTRUCTIONAL</div> <div>Expenditures associated with all staff development services designed to contribute to the professional competence of the school entity's non-instructional staff; both certified and non-certified.</div>				
289	Staff Dev. Cert.	Benefits	200	Hetrick	0	0	0					
290	Non-Instructional	Transp/Training/Comm/Tuit	500	Hetrick	7,000	1,000	1,000					
291					7,000	1,000	1,000					
292	2836	Salaries/Wages	100	Hetrick	0	0	0					
293	Prof. Development	Benefits	200	Hetrick	1,400	0	0	<div>2843/2849 - DATA PROCESSING SERVICES</div> <div>Activities concerned with data processing, which cannot be classified elsewhere.</div>				
294	Non-Certified	Professional Svc.	300	Hetrick	0	0	0					
295	Non-Instructional	Transp/Training/Comm/Tuit	500	Hetrick	7,000	0	0					
296					8,400	0	0					
297	2843 Programming	Professional Svc.	300	Bus Admin	2,500	1,010	1,010					
298					2,500	1,010	1,010	<div>2850 - FEDERAL PROGRAMS LIAISON SRVCS</div> <div>Activities associated with acquiring, conducting and managing programs or planning, administration, implementation, coordination, reporting, and projects which are Federal or State funded.</div>				
299	2849	Professional Svc.	300	Bus Admin	2,000	0	0					
300	Data Processing	Property Maint. Svc.	400	Bus Admin	1,000	0	0					
301	Services	Supplies	600	Bus Admin	5,000	0	0					
302		Equipment	700	Bus Admin	2,000	0	0					
303					10,000	0	0	<div>2900 -OTHER SUPPORT SERVICES</div> <div>Media instructional services provided through IU 5.</div>				
304	2850	Salaries/Wages	100	Green	63,100	53,595	53,595					
305	Federal Programs	Benefits	200	Green	29,571	29,158	29,158					
306		Professional Svc.	300	Green	0							
307		Transp/Training/Comm/Tuit	500	Green	2,200	1,500	1,500					
308		Supplies	600	Green	20,936	2,024	2,024					
309		Equipment	700	Green	0	0	0					
310					115,807	86,277	86,277					
311	2900 Media Svc	Transp/Training/Comm/Tuit	500	Terrill	81,000	78,090	78,090					
312					81,000	78,090	78,090					

	A	B	C	D	N	Q	R	S	T	U	V	W
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
313	3200 Student Activities	Salaries/Wages	100	Hetrick	167,342	189,974	189,974	<div>3200 - STUDENT ACTIVITIES</div> School sponsored activities under the guidance and supervision of the LEA staff. Co-curricular activities that normally supplement the regular instructional program.				
314		Benefits	200	Hetrick	64,848	86,489	86,489					
315		Professional Svc.	300	Hetrick	7,500	7,500	7,500					
316		Transp/Training/Comm/Tuit	500	Hetrick	106,006	64,000	64,000					
317		Supplies	600	Hetrick	1,000	1,000	1,000					
318		Equipment	700	Hetrick	500	500	500					
319		Dues/Judgements/Misc.	800	Hetrick	300	0	0					
320					347,496	349,463	349,463					
321	3201 Student Activities	Salaries/Wages	100	Hetrick	0	0	0	<div>3390 - OTHER COMMUNITY SERVICES</div> Community activities provided through Federal funds.				
322		Benefits	200	Hetrick	0	0	0					
323					0	0	0					
324	3390 Parent Involvement	Salaries/Wages	100	Green	1,000	1,038	1,038	<div>4200 - FAC ACOUISITION, CONSTR, IMPROV</div>				
325		Benefits	200	Green	200	473	473					
326		Professional Svc.	300	Green	0							
327		Supplies	600	Green	20,650	20,000	20,000					
328					21,850	21,511	21,511	<div>5110 - DEBT SERVICE</div> Annual payment of interest & principal on bonded				
329	4200/5100	Dues/Judgements/Misc.	800	Bus Admin	0	0	0					
330					0	0	0					
331	5110 Debt Service	Fund Transfers	900	Bus Admin	3,350,243	3,480,043	3,480,043	<div>5220 - FUND TRANSFERS</div> General Fund contributed support to: Athletics Food Service Capital Reserve				
332					3,350,243	3,480,043	3,480,043					
333	5220 Athletics	Fund Transfers	900	Bus Admin	1,043,646	626,300	626,300					
334					1,043,646	626,300	626,300					
335	5220 Food Service	Equipment	930	Bus Admin	0	0	0					
336					0							
337	5230 Capital Res.	Fund Transfers	900	Bus Admin	1,250,000	1,000,000	1,000,000					
338					1,250,000	1,000,000	1,000,000					
339	5240 Debt Service	Fund Transfers	900	Bus Admin	0	0	0					
340					0	0	0					

	A	B	C	D	N	Q	R	S	T	U	V	W
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	2011-2012 Final Proposed	<div>Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.</div> <div>5900 - BUDGETARY RESERVE This is not an expenditure account. Funds approved by the Board require Board action to transfer funds to the appropriate budget expenditure account.</div>				
341	5900 Contingency	Staffing Contingency	120	Terrill	0	0	0					
342	5900 Contingency	Non Athletic Supplemental	194	Terrill	0	0	0					
343	5900 Contingency	Contingency High Ed	910	Terrill	0	0	0					
344	5900 Contingency	Unresolved Staff	912	Terrill	250,000	150,000	150,000					
345	5900 Contingency	Heating Fuel Contingency	921	Terrill	50,000	50,000	50,000					
346	5900 Contingency	Fuel Transportation Contingency	933	Terrill	50,000	50,000	50,000					
347	5900 Contingency	Superintendent Reserve	934	Terrill	50,000	0	0					
348	5900 Contingency	Board Goals	950	Terrill	50,000	0	0					
349	5900 Contingency	Athletics	999	Bus Admin	50,000	0	0					
350	Contingency Total				500,000	250,000	250,000					
351					70,787,773	66,326,796	66,534,890					
352												

LEA Name: Warren County SD

Class: 2

AUN Number: 105628302

County: Warren

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2011 - 06/30/2012

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/27/2111

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

James M. Grosch
Contact Person

(814) 723-6903
Telephone

2151
Extension

james.grosch@wcsdpa.org
E-mail Address

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

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1 Estimated Beginning Fund Balance - Committed	4,229,679	
2 Estimated Beginning Fund Balance - Assigned	0	
3 Estimated Beginning Fund Balance - Unassigned	0	
4	0	
5	0	
6	0	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		4,229,679
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,853,578	
7000 Revenue from State Sources	37,413,420	
8000 Revenue from Federal Sources	3,720,385	
9000 Other Financing Sources	0	
Total Estimated Revenues And Other Financing Sources		64,987,383
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		69,217,062

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	17,846,928
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	31,897
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	600,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	75,000
6150	Current Act 511 Taxes - Proportional Assessments	3,290,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,800,003
6500	Earnings on Investments	80,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	0
6920	Contributions and Donations From Private Sources / Capital Contributions	83,750
6940	Tuition from Patrons	20,000
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	26,000
REVENUE FROM LOCAL SOURCES		23,853,578

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	23,169,884
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	50,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	300,000
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,876,382
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	3,500,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	800,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340	State Property Tax Reduction Allocation	2,734,754
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	100,000
7810	State Share of Social Security and Medicare Taxes	1,327,400
7820	State Share of Retirement Contributions	1,455,000
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		37,413,420

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	180,000
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	1,069,656
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	1,451,103
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	358,626
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	86,000
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	575,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		3,720,385

<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
9400	Sale or Compensation for Loss of Fixed Assets	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		<u>64,987,383</u>

Act 1 Index (current): 2.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$17,846,928

Amount of Tax Relief for Homestead Exclusions + \$2,734,754

Total Approx. Tax Revenue: \$20,581,682

Approx. Tax Levy for Tax Rate Calculation: \$22,304,398

Warren

Total

2010-11 Data		
a. Assessed Value	\$455,563,680	\$455,563,680
b. Real Estate Mills	48.0000	
I. 2011-12 Data		
c. 2009 STEB Market Value	\$1,201,991,100	\$1,201,991,100
d. Assessed Value	\$455,563,680	\$455,563,680
e. Assessed Value of New Constr/ Renov	\$0	\$0
2010-11 Calculations		
f. 2010-11 Tax Levy (a * b)	\$21,867,057	\$21,867,057
2011-12 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2010-11 Tax Levy (f Total * g)	\$21,867,057	\$21,867,057
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	48.0000	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.19700%	91.19700%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$22,304,398	\$22,304,398
III. l. 2011-12 Real Estate Tax Rate (k / d * 1000)	48.9600	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$22,304,398	\$22,304,398
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$19,569,644
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$17,846,928

Act 1 Index (current): 2.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$17,846,928

Amount of Tax Relief for Homestead Exclusions + \$2,734,754

Total Approx. Tax Revenue: \$20,581,682

Approx. Tax Levy for Tax Rate Calculation: \$22,304,398

Warren

Total

Index Maximums			
p. Maximum Mills Based On Index	48.9600		
(i * (1 + Index))			
q. Mills In Excess of Index	0.0000		0.0000
if (l > p), (l - p)			
r. Maximum Tax Levy Based On Index	\$22,304,398		\$22,304,398
(p / 1000) * d)			
IV. s. Millage Rate within Index?	Yes		
(If l > p Then No)			
t. Tax Levy In Excess of Index	\$0		\$0
if (m > r), (m - r)			
u. Tax Revenue In Excess of Index	\$0		\$0
(t * Est. Pct. Collection)			

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$5,020

Number of Homestead/Farmstead Properties 11,324

11,324

V. Median Assessed Value of Homestead Properties

\$19,035

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,734,754

Lowering RE Tax Rate

\$0

\$2,734,754

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$2,734,754

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	455,563,680	48.9600	22,304,398			91.19700%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	455,563,680		22,304,398	- 2,734,754	19,569,644	91.19700%	17,846,928
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	75,000	75,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			75,000	75,000

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	3,157,895	3,000,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	290,000	290,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			3,447,895	3,290,000
Total Act 511, Current Taxes				3,365,000

Act 511 Tax Limit	→	1,201,991,100	X	12	14,423,893
		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
		2010-2011 (Rebalanced)	2011-2012				2010-2011 (Rebalanced)	2011-2012		
6111	<u>Current Real Estate Taxes</u>									
	Warren County	48.0000	48.9600	2.00%	Yes	2.0%				
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	2.0%				
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	2.0%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.0%				
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	29,247,117	
1200	Special Programs - Elementary/Secondary	8,909,114	
1300	Vocational Education	1,474,266	
1400	Other Instructional Programs - Elementary/Secondary	294,005	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	39,924,502	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,242,229	
2200	Support Services - Instructional Staff	2,260,765	
2300	Support Services - Administration	3,960,531	
2400	Support Services - Pupil Health	671,420	
2500	Support Services - Business	760,684	
2600	Operation & Maintenance of Plant Services	6,221,280	
2700	Student Transportation Services	5,598,785	
2800	Support Services - Central	89,287	
2900	Other Support Services	78,090	
	Total 2000 Support Services	20,883,071	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	349,463	
3300	Community Services	21,511	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	370,974	
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	61,178,547	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,480,043	
5200	Interfund Transfers - Out	1,626,300	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	250,000	
	Total Other Financing Uses	5,356,343	
	Total Estimated Expenditures and Other Financing Uses	66,534,890	
	Appropriation of Prior Year Fund Balance	0	
	Total Appropriations	66,534,890	
	Ending Committed, Assigned and Unassigned Fund Balance	2,682,172	
	Total Appropriations and Ending Fund Balances	69,217,062	

24 PS 6-688

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Warren County SD	Warren	105628302

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%

Total Budgeted Expenditures	\$66,534,890.00
Ending Unassigned Fund Balance	\$2,682,172.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.1%

SIGNATURE OF SUPERINTENDENT	DATE
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33

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	15,549,779
200	Personnel Services-Employee Benefits	8,169,522
300	Purchased Professional & Technical Services	894,997
400	Purchased Property Services	140,700
500	Other Purchased Services	3,381,675
600	Supplies	981,319
700	Property	125,625
800	Other Objects	3,500
	Total Regular Programs - Elementary/Secondary	29,247,117
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,140,623
200	Personnel Services-Employee Benefits	2,721,473
300	Purchased Professional & Technical Services	264,147
400	Purchased Property Services	15,000
500	Other Purchased Services	661,500
600	Supplies	69,478
700	Property	36,893
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	8,909,114
1300	Vocational Education	
100	Personnel Services-Salaries	898,942
200	Personnel Services-Employee Benefits	409,261
300	Purchased Professional & Technical Services	7,500
400	Purchased Property Services	5,000
500	Other Purchased Services	12,000
600	Supplies	78,328
700	Property	56,735
800	Other Objects	6,500
	Total Vocational Education	1,474,266
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	180,574
200	Personnel Services-Employee Benefits	98,019
300	Purchased Professional & Technical Services	14,399
400	Purchased Property Services	0
500	Other Purchased Services	300
600	Supplies	713
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	294,005

<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	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
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		39,924,502

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	762,175
200	Personnel Services-Employee Benefits	417,044
300	Purchased Professional & Technical Services	30,575
400	Purchased Property Services	0
500	Other Purchased Services	5,520
600	Supplies	23,900
700	Property	3,015
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,242,229
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,011,987
200	Personnel Services-Employee Benefits	556,421
300	Purchased Professional & Technical Services	5,729
400	Purchased Property Services	292,000
500	Other Purchased Services	260,025
600	Supplies	129,803
700	Property	3,000
800	Other Objects	1,800
	Total Support Services - Instructional Staff	2,260,765
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,607,494
200	Personnel Services-Employee Benefits	1,101,017
300	Purchased Professional & Technical Services	255,000
400	Purchased Property Services	800
500	Other Purchased Services	75,000
600	Supplies	58,200
700	Property	9,515
800	Other Objects	(146,495)
	Total Support Services - Administration	3,960,531
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	457,653
200	Personnel Services-Employee Benefits	188,355
300	Purchased Professional & Technical Services	16,080
400	Purchased Property Services	0
500	Other Purchased Services	3,000
600	Supplies	5,025
700	Property	1,307
800	Other Objects	0
	Total Support Services - Pupil Health	671,420

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	533,541
200	Personnel Services-Employee Benefits	220,141
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	15,000
600	Supplies	18,002
700	Property	2,400
800	Other Objects	(28,400)
	Total Support Services - Business	760,684
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,094,203
200	Personnel Services-Employee Benefits	1,075,358
300	Purchased Professional & Technical Services	20,000
400	Purchased Property Services	1,890,000
500	Other Purchased Services	300,000
600	Supplies	807,719
700	Property	32,000
800	Other Objects	2,000
	Total Operation & Maintenance of Plant Services	6,221,280
2700	Student Transportation Services	
100	Personnel Services-Salaries	67,470
200	Personnel Services-Employee Benefits	30,717
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	4,958,513
600	Supplies	539,985
700	Property	1,500
800	Other Objects	600
	Total Student Transportation Services	5,598,785
2800	Support Services - Central	
100	Personnel Services-Salaries	53,595
200	Personnel Services-Employee Benefits	29,158
300	Purchased Professional & Technical Services	1,010
400	Purchased Property Services	0
500	Other Purchased Services	2,500
600	Supplies	3,024
700	Property	0
800	Other Objects	0
	Total Support Services - Central	89,287

<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	0	
600	Supplies	78,090	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	78,090	
	Total Support Services		20,883,071
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	189,974	
200	Personnel Services-Employee Benefits	86,489	
300	Purchased Professional & Technical Services	7,500	
400	Purchased Property Services	0	
500	Other Purchased Services	64,000	
600	Supplies	1,000	
700	Property	500	
800	Other Objects	0	
	Total Student Activities	349,463	

Function-Object	Description	Amounts
3300	Community Services	
100	Personnel Services-Salaries	1,038
200	Personnel Services-Employee Benefits	473
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	20,000
700	Property	0
800	Other Objects	0
	Total Community Services	21,511
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	370,974
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	3,480,043
	Total Debt Service	3,480,043
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,626,300
	Total Interfund Transfers - Out	1,626,300

<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	250,000	
	Total Budgetary Reserve	250,000	
	Total Other Expenditures and Financing Uses	5,356,343	
TOTAL EXPENDITURES			66,534,890

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	2,900,000	3,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	5,000	5,000
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)	75,000	10,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	2,980,500	3,015,500
<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	0	0
TOTAL CASH AND INVESTMENTS	2,980,500	3,015,500

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	20,800,000	18,218,543
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	20,800,000	18,218,543
<u>SHORT-TERM PAYABLES</u>		
General Fund	250,000	250,000
Other Funds	1,300,000	600,000
TOTAL SHORT-TERM PAYABLES	1,550,000	850,000
TOTAL INDEBTEDNESS	<u>22,350,000</u>	<u>19,068,543</u>

Description	Amounts
Estimated Ending Committed Fund Balance	0
Estimated Ending Assigned Fund Balance	0
Estimated Ending Unassigned Fund Balance	2,682,172
Explanation: <i>Estimated unreserved fund balance.</i>	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	2,682,172
Budgetary Reserve	250,000
Explanation: <i>Unresolved staffing issues and contingencies for fuel oil costs and gasoline.</i>	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	2,932,172
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0