

Warren County School District

Warren, Pennsylvania

PROPOSED FINAL BUDGET

2012-2013

May 29, 2012





Warren County School District

Proposed Final 2012-13 Budget

EXECUTIVE SUMMARY

1. Introduction

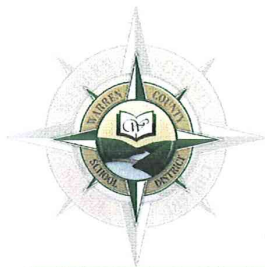
The Warren County School District (WCSD) Proposed Final Budget for the 2012-13 school year is \$64,987,875. This is (\$2,234,609) or 3.3% less than the 2011-2012 school budget of \$67,222,484. The Proposed Final Budget is designed to serve an estimated enrollment of 4,692 students, which is a decrease of approximately 72 or 1.5% fewer students from the 2011-12 school year.

As of this date, the district is still hopeful that the Governor and the Legislature will pass a 2012-2013 State Budget that will provide anticipated relief from the reductions of this Proposed Final Budget.

The Proposed Final Budget is presented in 6 sections.

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WARREN COUNTY SCHOOL DISTRICT

CENTRAL ADMINISTRATIVE OFFICES

589 HOSPITAL DRIVE, SUITE A

WARREN PA 16365-4885

Fax: 814-723-4203

BRANDON L. HUFNAGEL

SUPERINTENDENT

May 29, 2012

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

Ladies and Gentlemen:

The following tax structure and resource allocation is presented for your consideration in support of the **Proposed Final Budget** for the 2012-13 school year with proposed expenditures of \$64,987,875.

1. A tax rate of **50.9658 Mills (\$5.09658 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 \$1,447,688

Authorization to advertise as legally required is requested

Respectfully submitted,

FINANCE COMMITTEE



Warren County School District **2012-13** **Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	18,150,812		
	7340 Gaming Revenue	\$	2,734,651		
	6113 Public Utility Realty	\$	31,897		
	6114 Pay In Lieu of Taxes/Forestry	\$	340,758		
	6143 Occupational Privilege/511	\$	75,000		
	6151 Earned Income/511	\$	2,700,000		
	6153 Real Estate Transfer/511	\$	270,198		
	6400 Delinquent Taxes	\$	1,600,000		
	6500 Earnings/Temp Investments	\$	10,000		
	6900 Tuition and Other	\$	20,000		
	6900 Pay to Participate	\$	83,750		
	6900 Misc Rev/Fees	\$	200,000	\$	26,217,066 40.3%
STATE:	7110 Basic Education Subsidy	\$	28,959,625		
	7140 Subsidies for Charter Schools	\$	-		
	7160 Tuition Orph/Private	\$	50,000		
	7210 Homebound Instruction	\$	-		
	7220 Vocational Education	\$	275,000		
	7230 Alternative Education	\$	-		
	7271 Special Education Subsidy	\$	3,876,382		
	7290 Education Assistance Program	\$	-		
	7310 Pupil Transportation	\$	-		
	7320 Rentals & Sinking Fund	\$	595,000		
	7330 Medical & Dental Svcs	\$	75,000		
	7505 Extra Grants	\$	100,000		
	7501 Block Grant	\$	-		
	7810 Soc Sec/State Share	\$	-		
	7820 Retirement/State Share	\$	1,900,000	\$	35,831,007 55.1%
FEDERAL:	8100 Unrestricted Impact Aid	\$	180,000		
	8512 Restricted, IDEA, Part B	\$	840,845		
	8514 ECIA Title I	\$	1,258,957		
	8515 Title IID/Tch Quality	\$	275,000		
	8521 Vocational Carl Perkins	\$	80,000		
	8810 Medical Asst. Reimb/ACCESS	\$	305,000	\$	2,939,802 4.5%
		\$	64,987,875		

	A	V	W
8	REVENUE TREND ANALYSIS	FINAL PROPOSED	FINAL PROPOSED
9	6/30/2012	6/30/2011	5/29/2011
10			
12			
13	LOCAL		
14	6010 Assessed Value	455,563,680	452,421,686
15	(CHANGE IN ASSESSED VALUE)		
16	6020 Local Mills	48.96	50.9658
17			
18	GROSS RE TAX LEVY...	\$ 22,304,398	\$ 23,058,033
19	7340 Gaming Exclusion Homestead/Farmstead	\$ 2,734,754	\$ 2,734,651
20	NET RE TAX LEVY	\$ 19,569,644	\$ 20,323,382
21	% Collected NET	91.15%	91.15%
23			89.31
24	6111 Current Real Est Tax	\$ 17,846,928	\$ 18,150,813
25			
26			
27	TOTAL CURRENT & GAMING	\$ 20,581,682	\$ 20,885,464
28	VALUE PER COLLECTED MILL.....	\$ 420,377	\$ 409,794
29			
30	6113 Public Utility Realty	\$ 31,897	\$ 31,897
31	6114 Pay in Lieu of Taxes & Forestry	\$ 600,000	\$ 340,758
32	6120 Per Capita Tax/679	\$ -	\$ -
33			
34	6141 Per Capita Tax/511	\$ -	\$ -
35	6143 Occup Privilege/511	\$ 75,000	\$ 75,000
36	Total Act 511 Flat Tax	\$ 75,000	\$ 75,000
37			
38	6151 Earned Income/511	\$ 3,000,000	\$ 2,700,000

	A	V	W
8	REVENUE TREND ANALYSIS	FINAL PROPOSED	FINAL PROPOSED
9	6/30/2012	6/30/2011	5/29/2011
10			
39			
40	6153 Real Est Transfer/511	\$ 290,000	\$ 270,196
41	Total Act 511 Prop Tax	\$ 3,290,000	\$ 2,970,196
42			
43	6400 Delinquent Taxes	\$ 1,800,003	\$ 1,600,000
44			
45	TOTAL TAXES	\$ 26,378,582	\$ 25,903,316
47			
48	6500 Earnings/Temp Dep	\$ 80,000	\$ 10,000
49	6900 Tuition & Other	\$ 20,000	\$ 20,000
50	6920 Contributions/Student Fees/ misc	\$ 83,750	\$ 83,750
51	6900 Misc. Revenue/	\$ 256,000	\$ 200,000
52	Total Other	\$ 439,750	\$ 313,750
53			
54	TOTAL LOCAL REVENUE	\$ 26,818,332	\$ 26,217,066

	A	V	W
8	REVENUE TREND ANALYSIS	FINAL PROPOSED	FINAL PROPOSED
9	6/30/2012	6/30/2011	5/29/2011
10			
56			
57	STATE: Are Ed Jobs funds here?		
58	7110 Basic Instr Subsidy	\$ 23,809,537	\$ -
59	Percent Increase		
60	7110 Student Achievement Ed Block Grant		\$ 28,959,625
61	7140 Subsidies for Charter Schools	\$ -	\$ -
62	7150 School Performance	\$ -	\$ -
63	7160 Tuition-Orph/Private	\$ 50,000	\$ 50,000
64	7210 Homebound Instruction	\$ -	\$ -
65	7220 Vocational Education	\$ 300,000	\$ 275,000
66	7230 Alternative Education	\$ -	\$ -
67	7260 Job Trng Partnership	\$ -	\$ -
68	7271 Special Education	\$ 3,876,382	\$ 3,876,382
69	7290 Education Assistance	\$ -	\$ -
70	7310 Pupil Transportation	\$ 3,500,000	\$ -
71	7320 Rentals & Sinking Fnd	\$ 800,000	\$ 595,000
72	7330 Medical & Dental Svcs	\$ 100,000	\$ 75,000
73	7340 Supplemntal Reimb/Basic Sub	\$ -	\$ -
74	7350 Sewage Treatment	\$ -	\$ -
75	7400 Voc Training	\$ -	\$ -
76	7500 DARE/ALT ED	\$ -	\$ -
77	7505 Extra Grants	\$ 100,000	\$ 100,000
78	7501 Block Grant	\$ 498,547	\$ -
79	7810 Soc Sec/State Share	\$ 1,327,400	\$ -
80	7820 Retirement/State Share	\$ 1,455,000	\$ 1,900,000
81	7900 Tech Grants/LINK TO LEARN	\$ -	\$ -
82	TOTAL STATE REVENUE	\$ 35,816,866	\$ 35,831,007
84			
85			
86			
87			
88			

	A	V	W
8	REVENUE TREND ANALYSIS	FINAL PROPOSED	FINAL PROPOSED
9	6/30/2012	6/30/2011	5/29/2011
10			
89			
90	FEDERAL:		
91	Stimulus BEF restricted		
92	8708 State Fiscal Stabilization Fund		
93	8703 Title I		
94	8701 IDEA Special Education Funding		
95	8705 Title II, Part D		
96	8100 Unrestricted Grants(Impact Aid)	\$ 180,000	\$ 180,000
97	8512 Restricted, IDEA, Part B	\$ 1,069,656	\$ 840,845
98	8514 Ed of Disadvantaged ECIA Title I	\$ 1,451,103	\$ 1,258,957
99	8515 T IID / Ed Tech	\$ -	\$ -
100	8515 T IIA Improv Tchr Qual	\$ 358,626	\$ 275,000
101	8517 Drug Free Schools	\$ -	\$ -
102	8518 T V Innovative Ed/ Drug Free	\$ -	\$ -
103	8519 Other ESEA & IDEA Programs	\$ -	\$ -
104	8520 Vocational/EDGAR Grant	\$ -	\$ -
105	8521 Vocational Carl Perkins	\$ 86,000	\$ 80,000
106	8560 Art Smart	\$ -	\$ -
107	8570 EESA, Title II	\$ -	\$ -
108	8620 Adult Basic Education	\$ -	\$ -
109	8680 Goals 2000, Title III	\$ -	\$ -
110	8690 Other Federal Revenue	\$ -	\$ -
111	8690 Misc Fed Revenue	\$ -	\$ -
112	8810 Med Asst. Reimb(ACCESS)	\$ 575,000	\$ 305,000
113	TOTAL FEDERAL REVENUE	\$ 3,720,385	\$ 2,939,802
114			
115	OTHER:		
116	9200 Proceeds/Ext Term Fin.	\$ -	\$ -
117	9400 Sale of Real Prop	\$ -	\$ -
118	9500 Refunds Prior Yr Exp	\$ -	\$ -
119	TOTAL OTHER REVENUE	\$ -	\$ -
120			
121	TOTAL ALL REVENUE	\$ 66,355,583	\$ 64,987,875
122	Percent Change		

	A	V	W
8	REVENUE TREND ANALYSIS	FINAL PROPOSED	FINAL PROPOSED
9	6/30/2012	6/30/2011	5/29/2011
10			
123			
124	Beginning Fund Balance:	\$ 4,229,679	\$ 1,447,688
125			
126	Total Resources:	\$ 70,585,262	\$ 66,435,563
127			
128	Less: Reservations of Fund Balance....		
129Server Farm		
130Upfront Construction Costs		
131			
132			
133	Adjusted Total Resources:	\$ 70,585,262	\$ 66,435,563
134			
135	Estimated Operational Expenses:	\$ 67,222,484	\$ 64,987,875
136			
137	Ending Fund Balance:	\$ 3,362,778	\$ 1,447,688
138		5.00%	2.23%
150			
151			

	A	B	C	D	R	S	T	U	V	W	X
1											
2											
3											
4											
5											
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
7	1100	Salaries/Wages	100	Hetrick	14,703,775	17,195,522	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	Regular	Benefits & Burden	200	Hetrick	7,815,802	9,473,849					
9	Instruction	Professional Svc.	300	Hetrick	871,000	218,195					
10		Property Maint. Svc.	400	Hetrick	140,700	22,180					
11		Transp/Training/Comm/Tuit	500	Hetrick	3,379,675	3,464,295					
12		Supplies	600	Hetrick	787,000	663,338					
13		Equipment	700	Hetrick	125,625	24,645					
14		Dues/Judgements/Misc.	800	Hetrick	3,500	6,299	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.				
15					27,827,077	31,068,323					
16	1190	Salaries/Wages	100	Hetrick	836,598	858,425					
17	Federal Programs	Benefits	200	Hetrick	353,720	423,294					
18		Professional Svc.	300	Hetrick	23,997	16,733					
19		Property Maint. Svc.	400	Hetrick							
20		Transp/Training/Comm/Tuit	500	Hetrick	2,000	1,550					
21		Supplies	600	Hetrick	194,319	37,473	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.				
22		Equipment	700	Hetrick	0						
23		Dues/Judgements/Misc.	800	Hetrick	0						
24					1,410,634	1,337,475					
25	1200	Salaries/Wages	100	Martin	4,290,322	3,072,451					
26	Special	Benefits	200	Martin	2,316,728	1,525,337					
27	Education	Professional Svc.	300	Martin	179,895	185,292					
28		Transp/Training/Comm/Tuit	500	Martin	600,000	438,000					
29		Supplies	600	Martin	36,000	22,500					
30		Equipment	700	Martin	12,000	8,000					
31					7,434,945	5,251,580	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.				
32	1211	Salaries/Wages	100	Martin	0	0					
33	Life Skills	Benefits	200	Martin	0	0					
34		Supplies	600	Martin	0	0					
35					0	0					
36	1221 / Deaf	Professional Svc.	300	Martin	0	0					
37					0	0					
38	1224 / Visual	Professional Svc.	300	Martin	0	0	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.				
39					0	0					
40	1225	Salaries/Wages	100	Martin	0	0					
41	Speech	Benefits	200	Martin	0	0					
42		Professional Svc.	300	Martin	0	0					
43					0	0					
44	1231	Salaries/Wages	100	Martin	0	0					

Expense Proposed Final Budget 5.29.12 Board

	A	B	C	D	R	S	T	U	V	W	X
	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
6											
45	Emotional	Benefits	200	Martin	0	0					
46		Professional Svc.	300	Martin	0	0					
47		Supplies	600	Martin	0	0					
48					0	0					
49	1241	Salaries/Wages	100	Martin	0	0					
50	Learning	Benefits	200	Martin	0	0					
51		Professional Svc.	300	Martin	0	0					
52	Support	Supplies	600	Martin	0	0					
53					0	0					
54	1243	Salaries/Wages	100	Martin	203,470	33,221					
55	Gifted	Benefits	200	Martin	110,263	6,648					
56		Professional Svc.	300	Martin	1,000	1,030					
57		Property Maint. Svc.	400	Martin	15,000	0					
58		Transp/Training/Comm/Tuit	500	Martin	10,500	10,000					
59		Supplies	600	Martin	15,700	11,775					
60		Equipment	700	Martin	2,500	1,800					
61					358,433	64,474					
62	1260 Physical	Professional Svc.	300	Martin	0	0					
63					0	0					
64	1270 Multi	Professional Svc.	300	Martin	0	0					
65					0	0					
66	1290	Salaries/Wages	100	Martin	646,831	405,564					
67	IDEA, ACCESS, SPEC ED	Benefits	200	Martin	294,482	261,215					
68		Professional Svc.	300	Martin	83,252	75,000					
69		Transp/Training/Comm/Tuit	500	Martin	51,000	39,000					
70		Supplies	600	Martin	17,778	33,233					
71		Equipment	700	Martin	22,393	22,393					
72					1,115,736	836,405					
73	1320	Salaries/Wages	100	Hetrick	67,996	0					
74	Vocational	Benefits	200	Hetrick	30,956	0					
75		Professional Svc.	300	Hetrick	0	0					
76	Marketing	Supplies	600	Hetrick	905	679					
77		Equipment	700	Hetrick	2,010	0					
78					101,867	679					
79	1360	Salaries/Wages	100	Hetrick	203,406	0					
80	Vocational	Benefits	200	Hetrick	92,605	0					
81		Professional Svc.	300	Hetrick	0	0					
82	Business	Property Maint. Svc.	400	Hetrick	0	0					
83	Education	Supplies	600	Hetrick	2,010	1,125					
84		Equipment	700	Hetrick	0	0					
85					298,021	1,125					
86	1370	Supplies	600	Hetrick	7,613	7,604					

1243 - GIFTED

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.

1290 - IDEA

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.

1300 - VOCATIONAL EDUCATION

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.

	A	B	C	D	R	S	T	U	V	W	X
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
87	Electronics	Equipment	700	Hetrick	2,525	0					
88					10,138	7,604					
89	1380	Salaries/Wages	100	Hetrick	548,308	667,652					
90	Vocational	Benefits	200	Hetrick	249,628	306,670					
91		Professional Svc.	300	Hetrick							
92	Trade &	Property Maint. Svc.	400	Hetrick		5,200					
93	Industry	Supplies	600	Hetrick	60,300	50,775					
94		Equipment	700	Hetrick	40,200	26,200					
95					898,436	1,056,497					
96	1390	Salaries/Wages	100	Hetrick	79,232	64,804					
97	Vocational	Benefits	200	Hetrick	36,072	47,875					
98	Instructional	Professional Svc.	300	Hetrick	7,500	9,500					
99		Property Maint. Svc.	400	Hetrick	5,000	2,000					
100		Transp/Training/Comm/Tuit	500	Hetrick	12,000	10,600					
101		Supplies	600	Hetrick	7,500	7,925					
102		Equipment	700	Hetrick	12,000	12,000					
103		Dues/Judgements/Misc.	800	Hetrick	6,500	5,000					
104					165,804	159,704					

	A	B	C	D	R	S	T	U	V	W	X
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	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					
106					0	0					
107	1420	Salaries/Wages	100	Hetrick	8,000	0					
108		Benefits	200	Hetrick	1,500	0					
109	Summer School	Supplies	600	Hetrick	500	375					
110					10,000	375					
111	1430	Salaries/Wages	100	Hetrick	16,608	0					
112	Homebound	Benefits	200	Hetrick	7,562	0					
113		Professional Svc.	300	Hetrick	0	0					
114					24,170	0					
115	1441 Incarcerated	Transp/Training/Comm/Tuit	500	Hetrick	0	0					
116					0	0					
117	1490	Salaries/Wages	100	Hetrick	155,966	0					
118	Other Instruction	Benefits	200	Hetrick	88,957	0					
119	Tutoring/Coaches	Professional Svc.	300	Hetrick	14,399	14,399	1400 - OTHER INSTRUCTIONAL PROGRAMS ELEM / SECONDARY Activities that provide grades K - 12 students with learning experiences not included in the previous functions. Summer School - Homebound - Incarcerated Other Instruction - Tutoring/Coaches:				
120		Transp/Training/Comm/Tuit	500	Hetrick	300	300					
121		Supplies	600	Hetrick	213	0					
122		Equipment	700	Hetrick	0	0					
123					259,835	14,699					
124	1500 - Nonpublic	Supplies	600	Hetrick	0	9,571					
125					0	9,571	2110 - SUPERVISION OF STUDENT SERVICES Activities associated with directing, managing and supervising student services.				
126	2110	Transp/Training/Comm/Tuit	500	Hetrick	0	0					
127	Pupil Services	Supplies	600	Hetrick	0	0					
128		Equipment	700	Hetrick	0	0					
129					0	0	2120 - GUIDANCE SERVICES 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.				
130	2120	Salaries/Wages	100	Hetrick	736,213	776,855					
131	Guidance	Benefits	200	Hetrick	405,224	358,502					
132		Transp/Training/Comm/Tuit	500	Hetrick	2,020	2,020					
133		Supplies	600	Hetrick	20,100	25,620					
134		Equipment	700	Hetrick	3,015	1,136					
135					1,166,572	1,164,133					

	A	B	C	D	R	S	T	U	V	W	X
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	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	7,575	6,000	2140 & 2160 SCORING & ATTENDANCE Evaluation and planning of guidance services for students. Acquiring and maintaining records of school attendance, location of home, family characteristics and census data.				
137					7,575	6,000					
138	2160	Salaries/Wages	100	Hetrick	25,962	28,815					
139	Attendance	Benefits	200	Hetrick	11,820	20,157					
140	Services	Professional Svc.	300	Hetrick	23,000	0					
141		Transp/Training/Comm/Tuit	500	Hetrick	3,500	3,150					
142		Supplies	600	Hetrick	3,800	0	2190 - ADMINISTRATIVE SUPPLEMENTAL				
143					68,082	52,122					
144	2190	Salaries/Wages	100	Hetrick	0	0					
145	Administrative	Benefits	200	Hetrick	0	0					
146	Supplemental	Professional Svc.	300	Hetrick	0	0	2220 - TECHNOLOGY SUPPORT SRVCS 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. 2240 - TECH TEACHING / TITLE IID 2250 - LIBRARY SERVICES 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. 2260 - INSTRUCTION & CURRICULUM DEVELOP Activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum. Includes Special Ed expenditures.) 2270 & 2271 - INSTRUCTIONAL STAFF DEVELOP Expenditures associated with all development programs designed to contribute to the				
147		Supplies	600	Hetrick	0	1,000					
148					0	1,000					
149	2220	Salaries/Wages	100	Stewart	501,043	466,414					
150	Technology	Benefits	200	Stewart	228,110	201,388					
151	Services	Professional Svc.	300	Stewart	1,206	2,000					
152		Property Maint. Svc.	400	Stewart	292,000	670,000					
153		Transp/Training/Comm/Tuit	500	Stewart	240,000	241,187					
154		Supplies	600	Stewart	65,000	63,900					
155		Equipment	700	Stewart	1,000	750					
156		Dues/Judgements/Misc.	800	Stewart	800	800					
157					1,329,159	1,646,439					
158	2240	Salaries/Wages	100	Hetrick	0	0					
159	Tech Teaching	Benefits	200	Hetrick	0	0					
160	Title IID	Professional Svc.	300	Hetrick	0	0					
161					0	0					
162	2250	Salaries/Wages	100	Hetrick	415,304	17,391					
163	Library Services	Benefits	200	Hetrick	224,439	18,635					
164		Professional Svc.	300	Hetrick	0	0					
165		Transp/Training/Comm/Tuit	500	Hetrick	0	0					
166		Supplies	600	Hetrick	50,273	44,004					
167		Equipment	700	Hetrick	0	0					
168					690,016	80,030					
169	2260	Salaries/Wages	100	Hetrick	10,380	5,000					
170	Curriculum	Benefits	200	Hetrick	4,726	0					
171		Professional Svc.	300	Hetrick	0	0					
172	Development	Transp/Training/Comm/Tuit	500	Hetrick	9,000	0					
173		Supplies	600	Hetrick	2,030	0					
174					26,136	5,000					
175	2270	Salaries/Wages	100	Hetrick	85,260	145,272					
176	Staff Development	Benefits	200	Hetrick	99,146	67,000					
177		Professional Svc.	300	Hetrick	4,523	0					

Expense Proposed Final Budget 5.29.12 Board

	A	B	C	D	R	S	T	U	V	W	X
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	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	Hetrick	5,025	25,998	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: 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	Hetrick	12,500	1,500					
180		Equipment	700	Hetrick	2,000	0					
181		Dues/Judgements/Misc.	800	Hetrick	1,000	1,000					
182					209,454	240,770					
183	2271 Prof Devel	Salaries/Wages	100	Hetrick	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 (Fncn 2320). Includes lawsuit settlements (800).				
184	Certificated	Benefits	200	Hetrick	0	0					
185		Transp/Training/Comm/Tuit	500	Hetrick	6,000	5,000					
186					6,000	5,000					
187	2272 Non-Cert PD	Transp/Training/Comm/Tuit	500	Hetrick	0	0					
188					0	0					
189	2275	Salaries/Wages	100	Hetrick	0	0					
190	Staff Support	Benefits	200	Hetrick	0	0					
191					0	0					
192	2310	Salaries/Wages	100	Hufnagel	6,197	0					
193	Board of Education	Benefits	200	Hufnagel	2,821	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 (Fncn 2320). Includes lawsuit settlements (800).				
194	Services	Professional Svc.	300	Hufnagel	40,000	42,200					
195		Transp/Training/Comm/Tuit	500	Hufnagel	8,000	8,135					
196		Supplies	600	Hufnagel	5,000	4,750					
197		Dues/Judgements/Misc.	800	Hufnagel	13,500	77,000					
198					75,518	132,085					
199	2320 Board Treas.	Salaries/Wages	100	Hufnagel	0	0					
200					0	0					

	A	B	C	D	R	S	T	U	V	W	X
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	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	62,911	63,493	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	28,641	32,787					
203		Professional Svc.	300	Bus Admin	135,000	154,050					
204		Property Maint. Svc.	400	Bus Admin	800	800					
205		Transp/Training/Comm/Tuit	500	Bus Admin	4,000	4,015					
206		Supplies	600	Bus Admin	3,000	2,250					
207		Equipment	700	Bus Admin	1,000	1,000					
208		Dues/Judgements/Misc.	800	Bus Admin	(175,595)	(120,595)	2350 - LEGAL SERVICES Legal and accounting services provided to the LEA by law firms, attorneys, and it's solicitor.				
209					59,757	137,800					
210	2350 Legal Svc.	Professional Svc.	300	Hufnagel	80,000	200,000					
211					80,000	200,000					
212	2360 Office of the Superintendent	Salaries/Wages	100	Hufnagel	254,018	264,816	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.				
213		Benefits	200	Hufnagel	126,117	80,707					
214		Transp/Training/Comm/Tuit	500	Hufnagel	1,000	5,500					
215		Supplies	600	Hufnagel	2,000	3,000					
216		Equipment	700	Hufnagel	1,500	0					
217		Dues/Judgements/Misc.	800	Hufnagel	5,600	5,600	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.				
218					390,235	359,623					
219	2380 Office of the Principal	Salaries/Wages	100	Hetrick	1,832,660	1,861,539					
220		Benefits	200	Hetrick	764,111	703,312					
221		Professional Svc.	300	Hetrick	0	0					
222		Transp/Training/Comm/Tuit	500	Hetrick	40,000	51,888					
223		Supplies	600	Hetrick	40,200	48,493					
224		Equipment	700	Hetrick	3,015	187	2390 - OTHER ADMINISTRATIVE SERVICES Director of Sp Ed Director of Voc Ed Dir El/Sec/Federal Prog Grant Writer Sec'y to Dir Cur/Instr & Learning Sec'y to Admin Support HR Admin Asst.				
225					2,679,986	2,665,419					
226	2390 Administrative Support Services	Salaries/Wages	100	Stewart	451,708	459,318					
227		Benefits	200	Stewart	179,327	191,087					
228		Transp/Training/Comm/Tuit	500	Stewart	22,000	13,860					
229		Supplies	600	Stewart	8,000	7,500					
230		Equipment	700	Stewart	4,000	3,000					
231		Dues/Judgements/Misc.	800	Stewart	10,000	11,000					
232					675,035	685,765					

	A	B	C	D	R	S	T	U	V	W	X
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	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	Hetrick	0	0	<p>2400 - PUPIL HEALTH SRVCS</p> <p>District nurse positions are included here.</p> <p>Costs for providing student physicals and dental exams are included here.</p>				
234		Benefits	200	Hetrick	0	0					
235		Professional Svc.	300	Hetrick	0	0					
236					0	0					
237	2430 Dental	Salaries/Wages	100	Stewart	0	0					
238					0	0					
239	2440	Salaries/Wages	100	HETRICK	457,653	485,784					
240	Nursing Services	Benefits	200	HETRICK	188,355	233,193					
241		Professional Svc.	300	HETRICK	16,080	13,000					
242		Transp/Training/Comm/Tuit	500	HETRICK	3,000	2,000					
243		Supplies	600	HETRICK	5,025	5,056	<p>2500 - BUSINESS ADMIN</p> <p>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.</p>				
244		Equipment	700	HETRICK	1,307	6,550					
245					671,420	745,583					
246	2500	Salaries/Wages	100	Bus Admin	533,541	392,085					
247	Business	Benefits	200	Bus Admin	220,141	200,079					
248	Administration	Professional Svc.	300	Bus Admin		0					
249		Property Maint. Svc.	400	Bus Admin		0					
250	Services	Transp/Training/Comm/Tuit	500	Bus Admin	15,000	30,302					
251		Supplies	600	Bus Admin	18,002	13,652					
252		Equipment	700	Bus Admin	2,400	2,200					
253		Dues/Judgements/Misc.	800	Bus Admin	(28,400)	25,499					
254					760,684	663,817					

	A	B	C	D	R	S	T	U	V	W	X
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	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	642,303	776,443	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	347,053	331,837					
257	Facilities	Professional Svc.	300	Kennerknecht	20,000	23,690					
258		Property Maint. Svc.	400	Kennerknecht	1,710,000	1,291,548					
259		Transp/Training/Comm/Tuit	500	Kennerknecht	300,000	292,288					
260		Supplies	600	Kennerknecht	375,000	303,467					
261		Equipment	700	Kennerknecht	32,000	15,000					
262		Dues/Judgements/Misc.	800	Kennerknecht	2,000	3,500					
263					3,428,356	3,037,744	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.				
264	2620	Salaries/Wages	100	Kennerknecht	1,451,900	1,153,493					
265	Plant Maintenance	Benefits	200	Kennerknecht	728,305	703,533					
266		Professional Svc.	300	Kennerknecht							
267	& Operation	Property Maint. Svc.	400	Kennerknecht	180,000	207,614					
268		Supplies	600	Kennerknecht	432,719	404,000	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.				
269					2,792,924	2,468,640					
270	2710	Salaries/Wages	100	Bus Admin	67,470	58,578					
271	Student	Benefits	200	Bus Admin	30,717	28,793					
272	Transportation	Transp/Training/Comm/Tuit	500	Bus Admin	2,613	3,652					
273	Services	Supplies	600	Bus Admin	1,800	1,350	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.				
274		Equipment	700	Bus Admin	1,500	500					
275		Dues/Judgements/Misc.	800	Bus Admin	600	618					
276					104,700	93,491					
277	2720	Transp/Training/Comm/Tuit	500	Bus Admin	4,824,410	4,877,010					
278	Vehicle Operation	Supplies(Bulk Fuel)	600	Bus Admin	538,185	663,185	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.				
279					5,362,595	5,540,195					
280	2750 Non-Pub Trans	Transp/Training/Comm/Tuit	500	Bus Admin	98,490	108,490					
281					98,490	108,490					
282	2813	Salaries/Wages	100	Hetrick	0	0					
283	Program	Benefits	200	Hetrick	0	0	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.				
284	Evaluation	Professional Svc.	300	Hetrick	0	0					
285		Transp/Training/Comm/Tuit	500	Hetrick	0	0					
286		Supplies	600	Hetrick	1,000	0					
287					1,000	0					

	A	B	C	D	R	S	T	U	V	W	X
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
288	2834	Salaries/Wages	100	Hetrick	0	0	2834/2836 - STAFF DEVELOP/NONINSTRUCTIONAL 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.				
289	Staff Dev. Cert.	Benefits	200	Hetrick	0	0					
290	Non-Instructional	Transp/Training/Comm/Tuit	500	Hetrick	1,000	3,000					
291					1,000	3,000					
292	2836	Salaries/Wages	100	Hetrick	0	0					
293	Prof. Development	Benefits	200	Hetrick	0	0	2843/2849 - DATA PROCESSING SERVICES Activities concerned with data processing, which cannot be classified elsewhere.				
294	Non-Certified	Professional Svc.	300	Hetrick	0	0					
295	Non-Instructional	Transp/Training/Comm/Tuit	500	Hetrick	0	0					
296					0	0					
297	2843 Programming	Professional Svc.	300	Bus Admin	1,010	1,040					
298					1,010	1,040	2850 - FEDERAL PROGRAMS LIAISON SRVCS Activities associated with acquiring, conducting and managing programs or planning, administration, implementation, coordination, reporting, and projects which are Federal or State funded.				
299	2849	Professional Svc.	300	Bus Admin	0	0					
300	Data Processing	Property Maint. Svc.	400	Bus Admin	0	0					
301	Services	Supplies	600	Bus Admin	0	0					
302		Equipment	700	Bus Admin	0	0					
303					0	0	2900 - OTHER SUPPORT SERVICES Media instructional services provided through IU 5.				
304	2850	Salaries/Wages	100	Hetrick	53,595	48,208					
305	Federal Programs	Benefits	200	Hetrick	29,158	24,871					
306		Professional Svc.	300	Hetrick							
307		Transp/Training/Comm/Tuit	500	Hetrick	1,500	250					
308		Supplies	600	Hetrick	2,024	200	2900 - OTHER SUPPORT SERVICES Media instructional services provided through IU 5.				
309		Equipment	700	Hetrick	0	0					
310					86,277	73,529					
311	2900 Media Svc	Transp/Training/Comm/Tuit	500	Hufnagel	78,090	78,090					
312					78,090	78,090					

	A	B	C	D	R	S	T	U	V	W	X
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	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	189,974	63,320	3200 - STUDENT ACTIVITIES 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	86,489	15,830					
315		Professional Svc.	300	Hetrick	7,500	7,500					
316		Transp/Training/Comm/Tuit	500	Hetrick	64,000	39,972					
317		Supplies	600	Hetrick	1,000	750					
318		Equipment	700	Hetrick	500	500					
319		Dues/Judgements/Misc.	800	Hetrick	0	0					
320					349,463	127,872					
321	3201 Student Activities	Salaries/Wages	100	Hetrick	0	0	3390 - OTHER COMMUNITY SERVICES Community activities provided through Federal funds.				
322		Benefits	200	Hetrick	0	0					
323					0	0					
324	3390 Parent	Salaries/Wages	100	Hetrick	1,038	0	4200 - FAC ACQUISITION, CONSTR, IMPROV				
325		Benefits	200	Hetrick	473	0					
326	3390 Involvement	Professional Svc.	300	Hetrick		7,000	5110 - DEBT SERVICE Annual payment of interest & principal on bonded debt.				
327		Supplies	600	Hetrick	20,000	10,500					
328					21,511	17,500	5220 - FUND TRANSFERS General Fund contributed support to: Athletics Food Service Capital Reserve				
329	4200/5100	Dues/Judgements/Misc.	800	Bus Admin	0	0					
330					0	0					
331	5110 Debt Service	Fund Transfers	900	Bus Admin	3,280,043	3,363,050					
332					3,280,043	3,363,050					
333	5220 Athletics	Fund Transfers	900	Bus Admin	626,300	626,137					
334					626,300	626,137					
335	5220 Food Service	Equipment	930	Bus Admin	0	0					
336					0	0					
337	5230 Capital Res.	Fund Transfers	900	Bus Admin	1,000,000	500,000					
338					1,000,000	500,000					
339	5240 Debt Service	Fund Transfers	900	Bus Admin	0	0					
340					0	0					

	A	B	C	D	R	S	T	U	V	W	X
6	Function	Description	Account Number	Budget Responsibility	2011-2012 Final	2012-2013 Proposed Final	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
341	5900 Contingency	General Contingency	120	Hufnagel	730,000	0					
342	5900 Contingency	Non Athletic Supplemental	194	Hufnagel	0	0					
343	5900 Contingency	Contingency High Ed	910	Hufnagel	0	0					
344	5900 Contingency	Unresolved Staff	912	Hufnagel	150,000	150,000					
345	5900 Contingency	Heating Fuel Contingency	921	Hufnagel	50,000	50,000					
346	5900 Contingency	Fuel Transportation Contingency	933	Hufnagel	50,000	50,000					
347	5900 Contingency	Superintendent Reserve	934	Hufnagel	0						
348	5900 Contingency	Board Goals/Facilities Plan	950	Hufnagel	200,000	100,000					
349	5900 Contingency	Athletics	999	Bus Admin	0						
350	Contingency Total				1,180,000	350,000					
351					67,222,484	64,987,875					
352							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.				

LEA Name: Warren County SD

Class: 2

AUN Number: 105628302

County: Warren

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2012 - 06/30/2013

PROPOSED VERSION

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 5/29/2012

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

James Grosch
Contact Person

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E-mail Address

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

5/29/2012 11:34:49 AM

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	0
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	1,447,688
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	1,447,688
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,482,415
7000 Revenue from State Sources	38,565,658
8000 Revenue from Federal Sources	2,939,802
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	64,987,875
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	66,435,563

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	18,150,812
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	31,897
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	340,758
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	2,970,198
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,600,000
6500	Earnings on Investments	10,000
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	200,000
REVENUE FROM LOCAL SOURCES		23,482,415

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	28,959,625
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	275,000
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)	0
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	595,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340	State Property Tax Reduction Allocation	2,734,651
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
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	100,000
7810	State Share of Social Security and Medicare Taxes	0
7820	State Share of Retirement Contributions	1,900,000
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		38,565,658

<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	840,845
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	1,258,957
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	275,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant 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	80,000
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	305,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		2,939,802

<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>64,987,875</u>

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$18,150,812

Amount of Tax Relief for Homestead Exclusions +

\$2,734,651

Total Approx. Tax Revenue:

\$20,885,463

Approx. Tax Levy for Tax Rate Calculation:

\$23,058,032

Warren

Total

2011-12 Data			
a. Assessed Value	\$455,563,680		\$455,563,680
b. Real Estate Mills	48.9600		
I. 2012-13 Data			
c. 2010 STEB Market Value	\$1,244,677,768		\$1,244,677,768
d. Assessed Value	\$452,421,686		\$452,421,686
e. Assessed Value of New Constr/ Renov	\$0		\$0
2011-12 Calculations			
f. 2011-12 Tax Levy	\$22,304,398		\$22,304,398
(a * b)			
2012-13 Calculations			
II. g. Percent of Total Market Value	100.00000%		100.00000%
h. Rebalanced 2011-12 Tax Levy	\$22,304,398		\$22,304,398
(f Total * g)			
i. Base Mills Subject to Index	48.9600		
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.31000%		89.31000%
k. Tax Levy Needed	\$23,058,032		\$23,058,032
(Approx. Tax Levy * g)			
III. I. 2012-13 Real Estate Tax Rate	50.9658		
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$23,058,033		\$23,058,033
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$20,323,382
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$18,150,812
(n * Est. Pct. Collection)			

2012-2013 Final General Fund Budget (PDE-2028)
AUN: 105628302 Warren County SD
Printed 5/29/2012 11:35:00 AM v3.0

PROPOSED VERSION

Real Estate Tax Rate (RETR) Report for 2012-2013
Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
Page C-2

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$18,150,812

Amount of Tax Relief for Homestead Exclusions + \$2,734,651

Total Approx. Tax Revenue: \$20,885,463

Approx. Tax Levy for Tax Rate Calculation: \$23,058,032

Warren

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	50.1840	
q. Mills In Excess of Index if (l > p), (l - p)	0.7818	0.7818
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$22,704,330	\$22,704,330
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$353,703	\$353,703
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$315,892	\$315,892

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$4,827	
Number of Homestead/Farmstead Properties	11,096	11,096
V. Median Assessed Value of Homestead Properties		\$19,265

Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$18,150,812

Amount of Tax Relief for Homestead Exclusions + \$2,734,651

Total Approx. Tax Revenue: \$20,885,463

Approx. Tax Levy for Tax Rate Calculation: \$23,058,032
Warren

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,734,651	Lowering RE Tax Rate	\$0	\$2,734,651
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$2,734,651</u>

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	452,421,686	50.9658	23,058,033			89.31000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	452,421,686		23,058,033	- 2,734,651	20,323,382	89.31000%	18,150,812
				<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%	2,857,895	2,700,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	270,198	270,198
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			3,128,093	2,970,198
Total Act 511, Current Taxes				3,045,198

Act 511 Tax Limit	---	1,244,677,768	X	12	14,936,133
		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
		2011-2012 (Rebalanced)	2012-2013				2011-2012 (Rebalanced)	2012-2013		
6111	<u>Current Real Estate Taxes</u>									
	Warren County	48.9600	50.9658	4.10%	No	2.5%				
6120	Per Capita Taxes, Section 679									
	<u>Act 1 EIT/PIT</u>									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	<u>Act 511 Flat Rate Taxes</u>									
6141	Per Capita Taxes, Act 511									
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	\$5.00	\$5.00	0.00%	Yes	2.5%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	<u>Act 511 Proportional Rate Taxes</u>									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.5%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.5%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rat									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	32,405,798	
1200	Special Programs - Elementary/Secondary	6,152,459	
1300	Vocational Education	1,225,609	
1400	Other Instructional Programs - Elementary/Secondary	15,074	
1500	Nonpublic School Programs	9,571	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	39,808,511	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,223,255	
2200	Support Services - Instructional Staff	1,977,239	
2300	Support Services - Administration	4,180,692	
2400	Support Services - Pupil Health	745,583	
2500	Support Services - Business	663,817	
2600	Operation & Maintenance of Plant Services	5,506,384	
2700	Student Transportation Services	5,742,176	
2800	Support Services - Central	77,569	
2900	Other Support Services	78,090	
	Total 2000 Support Services	20,194,805	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	127,872	
3300	Community Services	17,500	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	145,372	
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		60,148,688
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,363,050	
5200	Interfund Transfers - Out	1,126,137	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	350,000	
	Total Other Financing Uses		4,839,187
	Total Estimated Expenditures and Other Financing Uses		64,987,875
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		64,987,875
	Ending Committed, Assigned and Unassigned Fund Balance		1,447,688
	Total Appropriations and Ending Fund Balances		66,435,563

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	18,053,947
200	Personnel Services-Employee Benefits	9,897,143
300	Purchased Professional & Technical Services	234,928
400	Purchased Property Services	22,180
500	Other Purchased Services	3,465,845
600	Supplies	700,811
700	Property	24,645
800	Other Objects	6,299
	Total Regular Programs - Elementary/Secondary	32,405,798
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,511,236
200	Personnel Services-Employee Benefits	1,793,200
300	Purchased Professional & Technical Services	261,322
400	Purchased Property Services	0
500	Other Purchased Services	487,000
600	Supplies	67,508
700	Property	32,193
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	6,152,459
1300	Vocational Education	
100	Personnel Services-Salaries	732,456
200	Personnel Services-Employee Benefits	354,545
300	Purchased Professional & Technical Services	9,500
400	Purchased Property Services	7,200
500	Other Purchased Services	10,600
600	Supplies	68,108
700	Property	38,200
800	Other Objects	5,000
	Total Vocational Education	1,225,609
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	14,399
400	Purchased Property Services	0
500	Other Purchased Services	300
600	Supplies	375
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	15,074

<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	9,571
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	9,571
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		39,808,511

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000 SUPPORT SERVICES		
2100 Support Services - Pupil Personnel		
100 Personnel Services-Salaries		805,670
200 Personnel Services-Employee Benefits		378,659
300 Purchased Professional & Technical Services		6,000
400 Purchased Property Services		0
500 Other Purchased Services		5,170
600 Supplies		26,620
700 Property		1,136
800 Other Objects		0
Total Support Services - Pupil Personnel		1,223,255
2200 Support Services - Instructional Staff		
100 Personnel Services-Salaries		629,077
200 Personnel Services-Employee Benefits		287,023
300 Purchased Professional & Technical Services		2,000
400 Purchased Property Services		670,000
500 Other Purchased Services		277,185
600 Supplies		109,404
700 Property		750
800 Other Objects		1,800
Total Support Services - Instructional Staff		1,977,239
2300 Support Services - Administration		
100 Personnel Services-Salaries		2,649,166
200 Personnel Services-Employee Benefits		1,007,893
300 Purchased Professional & Technical Services		396,250
400 Purchased Property Services		800
500 Other Purchased Services		83,398
600 Supplies		65,993
700 Property		4,187
800 Other Objects		(26,995)
Total Support Services - Administration		4,180,692
2400 Support Services - Pupil Health		
100 Personnel Services-Salaries		485,784
200 Personnel Services-Employee Benefits		233,193
300 Purchased Professional & Technical Services		13,000
400 Purchased Property Services		0
500 Other Purchased Services		2,000
600 Supplies		5,056
700 Property		6,550
800 Other Objects		0
Total Support Services - Pupil Health		745,583

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	392,085
200	Personnel Services-Employee Benefits	200,079
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	30,302
600	Supplies	13,652
700	Property	2,200
800	Other Objects	25,499
	Total Support Services - Business	663,817
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,929,936
200	Personnel Services-Employee Benefits	1,035,370
300	Purchased Professional & Technical Services	23,690
400	Purchased Property Services	1,499,133
500	Other Purchased Services	292,288
600	Supplies	707,467
700	Property	15,000
800	Other Objects	3,500
	Total Operation & Maintenance of Plant Services	5,506,384
2700	Student Transportation Services	
100	Personnel Services-Salaries	58,578
200	Personnel Services-Employee Benefits	28,793
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	4,989,152
600	Supplies	664,535
700	Property	500
800	Other Objects	618
	Total Student Transportation Services	5,742,176
2800	Support Services - Central	
100	Personnel Services-Salaries	48,208
200	Personnel Services-Employee Benefits	24,871
300	Purchased Professional & Technical Services	1,040
400	Purchased Property Services	0
500	Other Purchased Services	3,250
600	Supplies	200
700	Property	0
800	Other Objects	0
	Total Support Services - Central	77,569

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	78,090	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	78,090	
	Total Support Services		20,194,805
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	63,320	
200	Personnel Services-Employee Benefits	15,830	
300	Purchased Professional & Technical Services	7,500	
400	Purchased Property Services	0	
500	Other Purchased Services	39,972	
600	Supplies	750	
700	Property	500	
800	Other Objects	0	
	Total Student Activities	127,872	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	7,000	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	10,500	
700	Property	0	
800	Other Objects	0	
	Total Community Services	17,500	
3400	Scholarships and Awards		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Scholarships and Awards	0	
	Total Operation of Non-instructional Services		145,372
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	3,363,050	
	Total Debt Service	3,363,050	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	1,126,137	
	Total Interfund Transfers - Out	1,126,137	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	350,000	
	Total Budgetary Reserve	350,000	
	Total Other Expenditures and Financing Uses	4,839,187	
TOTAL EXPENDITURES			64,987,875

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	750,000	500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	500	500
Enterprise Fund (Food Service, Child Care)	10,000	10,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	760,500	510,500
<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	760,500	510,500

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	18,218,543	15,718,543
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	18,218,543	15,718,543
<u>SHORT-TERM PAYABLES</u>		
General Fund	250,000	250,000
Other Funds	600,000	600,000
TOTAL SHORT-TERM PAYABLES	850,000	850,000
TOTAL INDEBTEDNESS	<u>19,068,543</u>	<u>16,568,543</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	1,447,688
	Explanation: <i>Estimated unreserved fund balance.</i>	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	1,447,688
5900	Budgetary Reserve	350,000
	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	1,797,688
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0