

Warren County School District

Warren, Pennsylvania

PROPOSED FINAL BUDGET

2014-2015

May 27, 2014





Warren County School District

Proposed Final Budget 2014-15

1. Introduction

The Warren County School District (WCSD) Proposed Final Budget for the 2014-15 school year is \$68,919,498. This is \$880,865 or 1.29% more than the 2013-14 school year budget of \$68,038,633. The Proposed Final Budget is designed to serve an estimated enrollment of 4,409 students, which is a decrease of approximately 165 students or 3.6% from the 2013-14 school year.

The Proposed Final Budget is presented in 7 sections.

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WARREN COUNTY SCHOOL DISTRICT

CENTRAL ADMINISTRATIVE OFFICES
589 HOSPITAL DRIVE, SUITE A
WARREN PA 16365-4875

WILLIAM A. CLARK, D.Ed.
SUPERINTENDENT

May 27, 2014

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 2014-15 school year with expenditures of \$68,919,498.

1. A tax rate of **52.9658 Mills (\$5.29658 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 \$10,690,500.

Authorization to advertise as legally required is requested

Respectfully submitted,

FINANCE COMMITTEE

The Warren County School District does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs, activities or employment practices and provides equal access to the Boy Scouts and other designated youth groups. Inquiries may be directed to Mrs. Amy Stewart, Title IX/Section 504 Coordinator at 589 Hospital Drive, Suite A, Warren, PA 16365 or (814) 723-6900.

Priority List of Potential Reductions

(0) Can't Live with Cutting it

(1) Don't want to cut, but can accept

(2) Willing to cut

Expenditure Reductions	Additional Amount	Cumulative Reductions											Average Rating
			Mike Zamborik	Paul Mangione	Tom Knapp	Marcy Morgan	Mary Anne Paris	Arthur Stewart	Trish Rosenstein	Jack Werner	Donna Zariczny		
* Secretarial Elementary (1.5 FTE)	\$ 52,500	\$ 52,500	2	2	2	2	2	2	2	2	2		2.0
Salary Increase 1%	\$ 259,390	\$ 311,890	2	2	2	2	2	2	2	2	2		2.0
* Buildings & Grounds Positions (reduction of 1 FTE)	\$ 56,000	\$ 367,890	2	2	1	2	2	2	2	2	2		1.9
Rental Reduction Tab to Pleasant	\$ 45,450	\$ 413,340	0	2	2	2	2	2	2	2	2		1.8
Dental Budget Adjustment	\$ 16,634	\$ 429,974	1	2	1	2	2	2	1	2	2		1.7
Medical Budget Adjustment	\$ 14,246	\$ 444,220	1	2	1	2	2	2	1	2	2		1.7
Text book give back from 13-14	\$ 100,000	\$ 544,220	1	2	1	2	0	2	2	2	2		1.6
Software Licensing Review	\$ 14,000	\$ 558,220	0	2	1	2	2	2	1	2	2		1.6
* Custodial Staff (2 FTE)	\$ 85,000	\$ 643,220	2	1	1	2	1	2	2	1	2		1.6
WCCC budget reduction	\$ 95,000	\$ 738,220	1	1	1	2	2	2	2	1	2		1.6
Reduce Online Cyber Supplementals	\$ 52,265	\$ 790,485	2	1	0	2	2	2	1	2	2		1.6
* English (1 FTE)	\$ 56,250	\$ 846,735	2	1	0	1	2	2	2	1	2		1.4
* German (1 FTE)	\$ 56,250	\$ 902,985	1	1	0	1	2	2	2	1	2		1.3
* Art (1 FTE)	\$ 56,250	\$ 959,235	2	1	0	1	2	2	2	1	1		1.3
* Kindergarten (2 FTE)	\$ 112,500	\$ 1,071,735	1	1	1	1	2	1	1	2	2		1.3
* Elementary (7 FTE)	\$ 393,750	\$ 1,465,485	1	1	1	1	2	2	1	1	2		1.3
* Reading (1 FTE)	\$ 56,250	\$ 1,521,735	2	1	0	1	0	2	2	1	2		1.2
Tier 1 TRIPS: Eliminate support of some district sponsored field trips / competitions - Director Budget	\$ 10,000	\$ 1,531,735	2	1	1	1	2	1	2	0	1		1.2
Eliminate Summer School (Reduce to \$20kk from \$40k)	\$ 20,000	\$ 1,551,735	2	1	1	0	2	1	1	1	2		1.2
* Tier 1 Middle Level: Five (5 FTE) Social Studies and Science will teach Exploratory (3 sections)	\$ 281,250	\$ 1,832,985	1	1	0	1	2	2	1	1	1		1.1
* Music (1 FTE)	\$ 56,250	\$ 1,889,235	1	1	0	1	2	0	2	1	1		1.0

Priority List of Potential Reductions

(0) Can't Live with Cutting it

(1) Don't want to cut, but can accept

(2) Willing to cut

Expenditure Reductions	Additional Amount	Cumulative Reductions	Mike Zamborik	Paul Mangione	Tom Knapp	Marcy Morgan	Mary Anne Paris	Arthur Stewart	Trish Rosenstein	Jack Werner	Donna Zariczny	Average Rating
* Secondary Chemistry/Biology (1 FTE)	\$ 56,250	\$ 1,945,485	1	1	0	1	0	1	2	1	2	1.0
Reduce hours of support staff (aides / custodians / secretary)	\$ 100,000	\$ 2,045,485	1	1	0	0	0	2	1	2	2	1.0
Evaluate athletic opportunities supported by district funds	\$ 50,000	\$ 2,095,485	2	1	0	0	0	2	1	0	1	0.8
* Eliminate Vocational Program	\$ 56,250	\$ 2,101,735	2	1	0	0	0	2	1	1	2	1.0
* Library (1 FTE)	\$ 56,250	\$ 2,157,985	1	1	0	0	2	0	2	1	1	0.9
Evaluate athletic opportunities supported by district funds	\$ 50,000	\$ 2,207,985	2	1	0	0	0	2	1	0	1	0.8
Eliminate PMEA Events/competition travel	\$ 30,000	\$ 2,237,985	2	1	0	0	2	0	1	0	1	0.8
Eliminate all co-curricular supplementals that are not safety related (Crossing Guards & Bus Duty to remain)	\$ 306,944	\$ 2,544,929	2	1	0	0	2	0	1	0	0	0.7
* LEC Program back to 1/2 day model (2.5 FTE)	\$ 140,625	\$ 2,685,554	2	0	1	0	2	0	1	0	0	0.7
Boundary - Only Provide Transportation within boundary	\$ 50,000	\$ 2,735,554	2	1	1	0	2	0	0	0	0	0.7
* Eliminate Instructional coaches (2 FTE)	\$ -	\$ 2,735,554	2	1	2	0	0	0	0	0	0	0.6
Salary Increase 0%	\$ 518,780	\$ 3,254,334	1	1	2	0	0	1	0	0	0	0.6
* Only offer elective classes with enrollments more than 18 students / reduction in high school offerings (4 FTE)	\$ 225,000	\$ 3,479,334	2	1	0	0	0	0	0	0	1	0.4
* Eliminate Full Day Kindergarten and go to 1/2 Day Kindergarten (6 FTE)	\$ 337,500	\$ 3,816,834	1	0	1	0	2	0	0	0	0	0.4
* Reduce elementary teachers (6 FTE) - primary class sizes < 30, intermediate class sizes < 34)	\$ 337,500	\$ 4,154,334	2	0	0	0	2	0	0	0	0	0.4
* Eliminate Family Consumer Science (6 FTE): Standards will be picked up by other curricular areas	\$ 337,500	\$ 4,491,834	2	0	0	0	2	0	0	0	0	0.4
* Eliminate Tech Ed (5 FTE): Standards will be picked up by other curricular areas	\$ 281,250	\$ 4,773,084	2	0	0	0	2	0	0	0	0	0.4
* Eliminate Library (8 FTE): Standards will be picked up by other curricular areas	\$ 450,000	\$ 5,223,084	2	0	0	0	2	0	0	0	0	0.4
* Eliminate Business (3 FTE): Standards will be picked up by other curricular areas	\$ 168,750	\$ 5,391,834	2	0	0	0	2	0	0	0	0	0.4
Tier 2 TRIPS: Eliminate support of some district sponsored field trips / competitions - ALL	\$ 20,196	\$ 5,412,030	2	0	0	0	0	0	1	0	0	0.3
Evaluate athletic opportunities supported by district funds	\$ 100,000	\$ 5,512,030	2	0	0	0	0	1	0	0	0	0.3

Priority List of Potential Reductions

(0) Can't Live with Cutting it

(1) Don't want to cut, but can accept

(2) Willing to cut

Expenditure Reductions	Additional Amount	Cumulative Reductions	Mike Zamborik	Paul Mangione	Tom Knapp	Marcy Morgan	Mary Anne Paris	Arthur Stewart	Trish Rosenstein	Jack Werner	Donna Zariczny	Average Rating
ES/AS Programs return to Buildings	\$ (190,000)	\$ 5,322,030	2	0	1	0	0	0	0	0	0	0.3
* Tier 2 Middle Level: Nine (Additional 9 FTE) Reduce Science/Social Studies Time (3 sections) - Increase Math and Language Arts (84 minutes)	\$ 506,250	\$ 5,828,280	1	0	0	0	0	1	0	0	0	0.2
* Tier 3: Eliminate middle level philosophy / program (Additional 2 FTE)	\$ 112,500	\$ 5,940,780	1	0	1	0	0	0	0	0	0	0.2
* Eliminate Art (10 FTE): Standards will be picked up by other curricular areas	\$ 562,500	\$ 6,503,280	2	0	0	0	0	0	0	0	0	0.2
* Eliminate Music (10 FTE): Standards will be picked up by other curricular areas	\$ 562,500	\$ 7,065,780	2	0	0	0	0	0	0	0	0	0.2
* Eliminate PE/Health (13 FTE): Standards will be picked up by other curricular areas	\$ 731,250	\$ 7,797,030	2	0	0	0	0	0	0	0	0	0.2
	\$ 7,847,030											

Reductions - Not included in 2014-2015 budget

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

Moved to MISC REVENUE

Pleasant contents auction	\$ 10,000	\$ 10,000	0	2	2	2	2	2	2	2	2	2	1.8
Sell South Street (one time gain)	\$ 128,000	\$ 138,000	0	2	2	2	0	2	2	2	2	2	1.6
	\$ 138,000												

Priority List of Potential Additions

(0) Low priority addition

(1) Medium priority addition

(2) High priority addition

Expenditure Additions	Additional Amount	Cumulative Additions	Mike Zamborik	Paul Mangione	Tom Knapp	Marcy Morgan	Mary Anne Paris	Arthur Stewart	Trish Rosenstein	Jack Werner	Donna Zariczny	Average Rating
Youngsville Special Ed Aides (4 FTE's)	\$ 60,000	\$ 60,000	0	2	2	2	1	2	2	2	2	1.7
Teacher Special Ed YEMS (1.5 FTE)	\$ 105,000	\$ 165,000	2	1	1	1	1	2	2	2	2	1.6
Youngsville Special Ed Teacher (1 FTE)	\$ 56,250	\$ 221,250	0	1	1	2	1	2	2	2	2	1.4
21st Century Startup for Tutoring	\$ 39,000	\$ 260,250	0	2	1	2	1	2	1	1	2	1.3
Building & Grounds Utilities	\$ 35,000	\$ 295,250	0	0	0	2	1	2	1	2	2	1.1
Moving (SGES, RES, AVE, CO, LEC,TAB): BLDG & Grounds	\$ -	\$ 295,250	2	0	2	0	2	2	0	2	0	1.1
Russell Renovation (B & G CAP RESERVE)	\$ -	\$ 295,250	2	0	2	0	2	2	0	2	0	1.1
Learning A-Z	\$ 25,000	\$ 320,250	1	1	1	2	1	1	1	1	1	1.1
Administrative Staffing: YEMS, YHS (1 FTE)	\$ -	\$ 320,250	0	0	1	0	0	2	0	2	0	0.6
Building & Grounds Substitutes	\$ 50,000	\$ 370,250	0	0	0	1	0	1	1	0	1	0.4
Increase Support Staff Substitutes	\$ 85,000	\$ 455,250	0	0	0	1	0	1	1	0	1	0.4
Additional supplies for schools	\$ 25,000	\$ 480,250	1	1	2	0	0	0	0	0	0	0.4
Rental or procurement of delivery truck	\$ 35,000	\$ 515,250	0	0	0	1	0	1	0	0	0	0.2
Weather Bug (2 buildings)	\$ 24,000	\$ 539,250	0	0	0	1	0	0	0	0	0	0.1
Band Uniforms (WAHS)	\$ 50,000	\$ 589,250	0	0	0	0	0	0	0	0	0	0.0
	\$ 589,250											

Adds - Not included in 2014-2015 budget

Look towards fund balance for below items:

Health WCCC Program Equipment	\$ 30,000	\$ 30,000	2	1	1	2	2	2	1	1	2	1.6
Technology (wireless & replacement)	\$ 350,000	\$ 380,000	1	1	1	2	2	2	1	2	2	1.6
Set Aside for PSERS	\$ 1,000,000	\$ 1,380,000	1	1	2	1	1	2	2	0	2	1.3
Set Aside for Capital (WAHS/Debt)	\$ 500,000	\$ 1,880,000	1	1	2	1	1	2	2	0	2	1.3
Set Aside for Tech (server farm)	\$ 500,000	\$ 2,380,000	1	1	2	1	1	2	2	0	2	1.3
	\$ 2,380,000											

What does the 2014 - 2015 budget include?

Educational and Curricular Services

Alternative Education/Discipline Strategies

The 2014 - 2015 maintains the current alternative education for disruptive youth (AEDY) program and appropriate expenditures.

School Building Budgets

The individual school budgets will use the same allocation method for the 2014-2015 budget as was used in 2013-2014. This provides for \$50 and \$80 per student for Elementary and Secondary, respectively.

Career and Technology Programs

The 2014-2015 budget supports the operation of the Warren County Career Center (WCCC), the district's Area Vocational-Technical School (AVTS). In 2014-15, the WCCC will offer fourteen programs (Accounting, Auto Collision, Auto Technology, Building and Construction, Business Education, Computer Specialist Technology, Electronics, Food Production, Machine Technology, Marketing, Power Equipment, Pre Engineering, Protective Services, Welding), serving approximately 370 students. The student population at the WCCC has continued to show growth. Administration has projected to utilize the estimated fund balance for the creation of a health care program within the WCCC. The additional expenditures will be used for equipment necessary for the start of the program in the 2015-2016 school year.

Curriculum

The budget supports the yearly curriculum needs of the students, with \$254,960 for new textbooks to replace aged textbooks and to align with curriculum changes that are taking place because of the move to the Common Core. As we complete the first phase of curriculum mapping this summer we will begin to rewrite planned instruction requiring the purchase of new texts.

World Languages—The District will be offering Spanish in all four high schools for students in grades 9-12. German and French will be offered at Warren Area High School only. German II will be offered online at Youngsville High School for those students needing a second, consecutive language.

Curriculum Mapping – The District will continue to support the development of curriculum to adapt to the Common Core. Curriculum mapping will continue during the 2014-2015 school year with the development of common assessment. Professional development for the 2014-2015 school year will continue to incorporate time for curriculum review. The District has budgeted \$20,000 for curriculum development in the 2014-2015 school year.

Hybrid Learning – The District is currently collaborating with Dellicker Strategies to assess and leverage current resources to be in a position to apply for state funding. If state funding is not available, the district will review the plan to determine the feasibility of implementation without additional grant support.

Response to Intervention and Instruction (RTII) – The District elementary staff is currently receiving professional development on the implementation of the RTII Model. The 2014-2015 school year will be the first implementation phase year of the three year project.

Learning A-Z – Administration will be purchasing Learning A-Z for the 2014-2015 school year. This program was purchased in the 2012-2013 school year. It was not renewed during the 2013-2014 school year but administration believes this program offers resources to support the elementary curriculum

After School Program – The District is planning to apply for a new 21st Century grant during the fall of 2014 . If awarded, the current after school program would continue in all four attendance areas. Funding has been set aside to allow the program to start prior to the grant award. If permitted, the district will evaluate the possibility of utilizing grant dollars for intervention during the school day.

Dual Enrollment

Students will continue to have the opportunity to enroll in undergraduate coursework from St. Bonaventure University to be conducted at the Pine Grove Campus. There are no general fund dollars allocated for tuition expenses. Students also have access to dual enrollment courses through Clarion University in an online format as has been the case in 2013-2014. This is also paid directly by the students and their families. The District will also continue to offer dual enrollment through the University of Pittsburgh Bradford dual enrollment program. This program is offered within District courses through accreditation of District teaching staff. There is no cost to the district for this partnership opportunity with over 200 students receiving dual enrollment credit during the 2013-2014 school year. The WCCC will continue to offer dual enrollment credit through both the Penn College NOW program and Jamestown Community College. The District also maintains dual enrollment agreements with Gannon University and Jamestown Community College at no cost to the district.

ESL (English as a Second Language)

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

Full-Day Kindergarten

The District remains committed to the full day kindergarten program.

Grants

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

Gifted Education

The Gifted Support Program will continue to meet the requirements under Chapter 16 for approximately 211 gifted support students. The staff will continue to provide instructional enrichment opportunities, complete student screenings, testing, conduct progress monitoring and write GIEPs. Administration will be reviewing the possible movement of the Learning Enrichment Center to be housed in an existing school building. This could result in a savings of approximately \$17,000 from the rental of the Stone building at the Warren State Hospital. In addition, the district is considering expanding the Gifted Support Program to offer a pilot program for students meeting the requirements of highly gifted. This is pending approval from PDE and the Board of Education.

Homebound Instruction

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

Homeless Services

The Federal Government mandates that the District provide a variety of support services (i.e., transportation, supplies, etc.) to students who are designated as homeless. The district continues to support an Attendance Officer who works closely with schools to identify these students and provide services as efficiently as possible.

Online Education

The District support for online education will remain the same for the 2014-2015 school year. This funding supports the use of online education for credit recovery and course replacement in the District utilizing licensed programming. The funding this year was predominantly used for online education within the District with over 800 course credits assigned to Warren County students. The courses this year were backed by Warren County staff with approximately \$42,000 allocated for teacher supplementals. The District currently has had over 100 students participate in full-time cyber programming during the 2013-2014 school year. Administration continues to work to offset the rising cost of outside cyber tuition and believe the District Virtual Academy provides cost avoidance and savings to the district.

Special Education

As required by law, the district will continue to provide a free and appropriate education to students with disabilities. The Autistic and Emotional Support Programs will continue to be enhanced through additional staff professional development as well as Mental Health Support services. Both Youngsville Elementary Middle School and Youngsville High School will begin implementation of School Wide Positive Behavior Support which is a framework that changes school and community culture. The Autistic and Emotional Support Programs will be staffed for the 2014-2015 school year at the level they were staffed at the end of the 2013-2014 school year. Additional administrative support will be added in the Western Attendance Area.

Technology

The 2014 - 2015 budget will continue to support the Citrix environment in the district, which provides 24/7 access to files and applications for students and staff. Broadband Internet and network speeds will be maintained as well. Projected estimated fund balance is targeted to contribute \$350,000 toward wireless infrastructure and replacement, along with \$500,000 toward server farm replacement.

Supportive Services

Athletics

This budget provides \$644,812 to support athletic opportunities for the 2014-2015 school year. Communities are already planning to help support the athletic teams at the schools in a manner similar to what has been done this past year.

Buildings and Grounds

The 2014-2015 school budget continues to provide for custodial, continued planned maintenance, increase to utilities, and grounds upkeep for each school plant in the Warren County School District.

Contingency Funding

The budget has a contingency fund in the amount of \$300,000 set up to cover the cost of any unresolved staff needs, fuel/transportation and board goals.

Food Services

The Nutrition Group's contract will be renewed for the 2014-2015 school year with a projected loss of \$126,000. This is the same financial position that was contracted via the Request for Proposal (RFP) process during the 2013-2014 school year. Nutrition continues to monitor the food services program and seeks to achieve a break even financial position in the future while providing a high quality food service program to students.

K-12 Co-curricular Offerings

Comparable curricular and co-curricular offerings will be continued in the 2014-2015 school year.

Transportation

The District will continue to provide over one million miles of transportation for its students. 2014-2015 will begin with new bus contracts including an increase of 2% in year one, and each subsequent year will increase using the cost index.

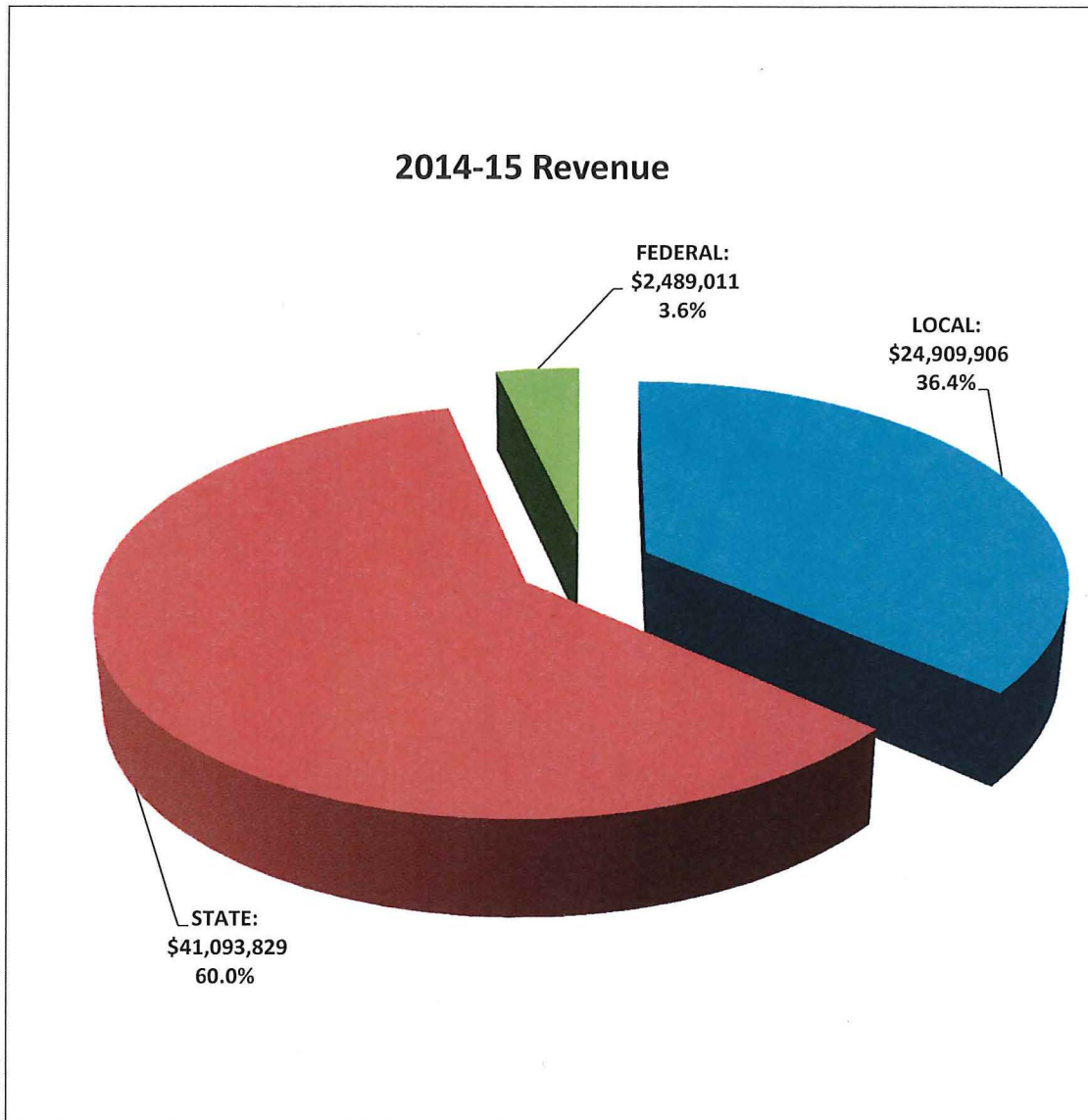


**Warren County School District
2014-2015
Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	19,185,408		
	6113 Public Utility Realty	\$	30,648		
	6114 Pay In Lieu of Taxes/Forestry	\$	400,000		
	6143 Occupational Privilege/511	\$	100,000		
	6151 Earned Income/511	\$	3,100,000		
	6153 Real Estate Transfer/511	\$	225,000		
	6400 Delinquent Taxes	\$	1,250,852		
	6500 Earnings/Temp Investments	\$	30,000		
	6900 Tuition and Other	\$	25,000		
	6900 Contributions/Student Fees/Misc	\$	225,000		
	6900 Miscellaneous	\$	338,000	\$	24,909,906 36.4%
	<hr/>				
STATE:	7110 Basic Education Subsidy	\$	24,179,272		
	7140 Subsidies for Charter Schools	\$	-		
	7160 Tuition Orph/Private	\$	55,223		
	7220 Vocational Education	\$	300,000		
	7271 Special Education Subsidy	\$	3,876,382		
	7310 Pupil Transportation	\$	3,150,000		
	7320 Rentals & Sinking Fund	\$	578,305		
	7330 Medical & Dental Srvcs	\$	90,000		
	7340 Gaming Revenue	\$	2,735,100		
	7501 Block Grant	\$	498,547		
	75XX Ready to Learn	\$	816,000		
	7810 Soc Sec/State Share	\$	1,250,000		
	7820 Retirement/State Share	\$	3,565,000	\$	41,093,829 60.0%
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FEDERAL:	8100 Unrestricted Impact Aid	\$	119,850		
	8512 Restricted, IDEA, Part B	\$	774,000		
	8514 ECIA Title I	\$	1,120,161		
	8515 Title IID/Tch Quality	\$	245,000		
	8521 Vocational Carl Perkins	\$	80,000		
	8810 Medical Asst. Reimb/ACCESS	\$	150,000	\$	2,489,011 3.6%
		\$	68,492,746		

Warren County School District Revenue

LOCAL: \$ 24,909,906
STATE: \$ 41,093,829
FEDERAL: \$ 2,489,011



**Warren County School District
Proposed Final Budget - Revenues
2014-2015**

	2013-2014 Final Budget 6.19.13	2014-2015 Prelim 2.10.14	2014-2015 Prop Final 5.27.14 Board
LOCAL			
6010 Assessed Value	\$ 452,993,596	\$ 452,993,596	\$ 452,993,596
<i>Mill Rate</i>	50.9658	4.00% 53.0044320 2.03863	3.92% 52.9658000 2.00
Gross Levy	\$ 23,087,181	\$ 24,010,668	\$ 23,993,168
7340 Gaming/Homestead	\$ 2,735,093	\$ -	\$ 2,735,100
NET TAX LEVY	\$ 20,352,088	\$ 24,010,668	\$ 21,258,068
<i>Estimated % collected net</i>	94.00%	90.25%	90.25%
6111 Current Real Est Tax	\$ 19,130,963	\$ 21,669,616	\$ 19,185,408
TOTAL CURRENT & GAMING	\$ 21,866,056	\$ 21,669,616	\$ 21,920,508
<i>Value Per Collected Mill</i>	\$ 429,034	\$ 408,826	\$ 413,862
<i>Value Per Collected Mill excl. gaming/home</i>	\$ 375,369	\$ 408,826	\$ 362,223
6113 Public Utility Realty	\$ 30,648	\$ 30,648	\$ 30,648
6114 Pay in Lieu of Taxes & Forestry	\$ 548,810	\$ 400,000	\$ 400,000
6143 Occupational Privelage/511	\$ 89,095	\$ 100,000	\$ 100,000
TOTAL ACT 511 FLAT TAX	89,095	100,000	100,000
6151 Earned Income/511	\$ 3,070,922	\$ 3,100,000	\$ 3,100,000
6153 Real Estate Transfer/511	\$ 263,959	\$ 225,000	\$ 225,000
TOTAL ACT 511 PROP TAX	\$ 3,334,881	\$ 3,325,000	\$ 3,325,000
6400 Delinquent Taxes	\$ 1,250,852	\$ 1,250,852	\$ 1,250,852
TOTAL DELINQUENT TAXES	\$ 1,250,852	\$ 1,250,852	\$ 1,250,852
TOTAL TAXES	\$ 27,120,341	\$ 26,776,116	\$ 27,027,007
6500 Earnings/Temp Dep	\$ 25,000	\$ 30,000	\$ 30,000
6900 Tuition & Other	\$ 17,024	\$ 25,000	\$ 25,000
6920 Contributions/Student Fees/misc	\$ 100,000	\$ 225,000	\$ 225,000
6900 Misc Revenue	\$ 200,000	\$ 200,000	\$ 338,000
TOTAL OTHER	\$ 342,025	\$ 480,000	\$ 618,000
TOTAL LOCAL REVENUE	\$ 27,462,366	\$ 27,256,115	\$ 27,645,006

**Warren County School District
Proposed Final Budget - Revenues
2014-2015**

	2013-2014 Final Budget 6.19.13	2014-2015 Prelim 2.10.14	2014-2015 Prop Final 5.27.14 Board
STATE			
7110 Basic Ed Subsidy	\$ 24,145,859	\$ 24,145,859	\$ 24,179,272
<i>Percent Increase</i>			
7140 Subsidy for Charter Schools	\$ -	\$ -	\$ -
7160 Tuition-Orph/Private	\$ 55,223	\$ 55,223	\$ 55,223
7220 Vocational Education	\$ 315,765	\$ 300,000	\$ 300,000
7271 Special Education	\$ 3,855,517	\$ 3,855,517	\$ 3,876,382
7310 Pupil Transportation	\$ 3,386,842	\$ 3,386,842	\$ 3,150,000
7320 Rentals & Sinking Fund	\$ 806,867	\$ 806,867	\$ 578,305
7330 Medical & Dental Services	\$ 95,139	\$ 90,000	\$ 90,000
7501 Block Grant	\$ 498,547	\$ 498,547	\$ 498,547
7xxx Ready to Learn			\$ 816,000
7505 Extra Grants	\$ -	\$ -	\$ -
7810 Soc Cec/State Share	\$ 1,408,927	\$ 1,250,000	\$ 1,250,000
7820 Retirement/State Share	\$ 2,800,000	\$ 3,565,000	\$ 3,565,000
TOTAL STATE REVENUE	\$ 37,368,686	\$ 37,953,854	\$ 38,358,729
FEDERAL			
8100 Unrestricted Grants (Impact Aid)	\$ 119,850	\$ 119,850	\$ 119,850
8512 Restricted, IDEA, Part B	\$ 899,592	\$ 890,000	\$ 774,000
8514 Ed of Disadvantages ECIA Title I	\$ 1,120,161	\$ 1,120,161	\$ 1,120,161
8515 Title IIA Improv Tchr Qual	\$ 292,972	\$ 245,000	\$ 245,000
8517 21st Century	\$ -	\$ -	\$ -
8521 Vocational Carl Perkins	\$ 81,540	\$ 80,000	\$ 80,000
8691 Other Federal Medical Access			
8734 Race To The Top			
8810 Medical Assistance	\$ 120,429	\$ 10,000	\$ 120,000
8820 Medical Assistance/Health	\$ 94,039	\$ 50,000	\$ 30,000
TOTAL FEDERAL REVENUE	\$ 2,728,583	\$ 2,515,011	\$ 2,489,011
9000 Other Revenue	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 67,559,635	\$ 67,724,980	\$ 68,492,746



**Warren County School District
Budgeted Expenses by Function
2014-2015 Proposed Final Budget**

Function	Description	Final
1100	Regular Instruction	\$ 29,472,599
1190	Federal Programs	\$ 1,297,077
1200	Special Education	\$ 7,659,748
1243	Gifted Support	\$ 446,114
1290	IDEA and Access	\$ 1,040,795
1320	Vocational: Marketing	\$ 103,723
1360	Vocational: Business Education	\$ 1,148
1370	Vocational: Electronics	\$ 7,756
1380	Vocational: Trade & Industry	\$ 1,159,720
1390	Vocational Instructions	\$ 226,336
1420	Summer School	\$ 383
1490	Other Instruction: Tutoring/Coaches	\$ 306
1500	Title I Non Pub	\$ 5,423
2120	Guidance	\$ 1,296,535
2140	Scoring	\$ 6,120
2160	Attendance Services	\$ 60,539
2190	Administrative Supplemental	\$ 1,020
2220	Technology Services	\$ 1,810,781
2250	Library Services	\$ 752,534
2260	Curriculum Development	\$ 5,100
2270	Staff Development	\$ 285,649
2271	Professional Development: Certificated Staff	\$ 5,100
2310	Board of Education Services	\$ 97,998
2330	Tax Collection	\$ 146,336
2350	Legal Services	\$ 216,240
2360	Office of the Superintendent	\$ 421,675
2380	Office of the Principal	\$ 2,981,113
2390	Administrative Support Services	\$ 770,229
2440	Nursing Services	\$ 811,999
2500	Business Administrative Services	\$ 890,235
2610	Physical Plant & Facilities	\$ 3,051,968
2620	Plant Maintenance & Operations	\$ 2,837,000
2710	Student Transportation Services	\$ 102,514
2720	Vehicle Operations	\$ 5,329,000
2750	Non-Public Transportation	\$ 103,020
2834	Professional Development: Certificated, Non-Instructional	\$ 3,060
2843	Programming	\$ 3,060
2850	Federal Programs	\$ 112,550
2900	Media Services	\$ 79,652
3200	Student Activities	\$ 206,829
3390	Title I: Parent Involvement	\$ 17,850
5110	Debt Service	\$ 4,021,854
5220	Athletics & Food Services	\$ 770,812
5230	Capital Reserve	\$ -
5900	Contingencies	\$ 300,000

\$ 68,919,498

	B	C	D	Y	Z
	Function	Description	Account Number	2014-2015 Preliminary	2014-2015 Proposed Final
6					
7	1100	Salaries/Wages	100	16,012,519	13,758,684
8	Regular	Benefits & Burden	200	9,944,429	9,880,651
9	Instruction	Professional Svc.	300	222,559	1,008,659
10		Property Maint. Svc.	400	25,639	25,639
11		Transp/Training/Comm/Tuit	500	3,526,441	3,806,041
12		Supplies	600	1,124,494	951,066
13		Equipment	700	26,254	26,254
14		Dues/Judgements/Misc.	800	17,606	15,606
15				30,899,940	29,472,599
16	1190	Salaries/Wages	100	763,218	758,055
17	Federal Programs	Benefits	200	482,152	482,152
18		Professional Svc.	300	17,068	17,068
19		Property Maint. Svc.	400	0	0
20		Transp/Training/Comm/Tuit	500	1,581	1,581
21		Supplies	600	38,222	38,222
22		Equipment	700	0	0
23		Dues/Judgements/Misc.	800	0	0
24				1,302,241	1,297,077
25	1200	Salaries/Wages	100	4,368,118	4,501,810
26	Special	Benefits	200	2,649,814	2,649,814
27	Education	Professional Svc.	300	144,433	272,411
28		Transp/Training/Comm/Tuit	500	228,462	225,712
29		Supplies	600	15,810	8,000
30		Equipment	700	6,120	2,000
31				7,412,758	7,659,748
32	1211	Salaries/Wages	100	0	0
33	Life Skills	Benefits	200	0	0
34		Supplies	600	0	0
35				0	0
36	1221 / Deaf	Professional Svc.	300	0	0
37				0	0
38	1224 / Visual	Professional Svc.	300	0	0
39				0	0
40	1225	Salaries/Wages	100	0	0
41	Speech	Benefits	200	0	0
42		Professional Svc.	300	0	0
43				0	0
44	1231	Salaries/Wages	100	0	0
45	Emotional	Benefits	200	0	0
46		Professional Svc.	300	0	0
47		Supplies	600	0	0
48				0	0

	B	C	D	Y	Z
	Function	Description	Account Number	2014-2015 Preliminary	2014-2015 Proposed Final
6					
49	1241	Salaries/Wages	100	0	0
50	Learning	Benefits	200	0	0
51		Professional Svc.	300	0	0
52	Support	Supplies	600	0	0
53				0	0
54	1243	Salaries/Wages	100	265,957	263,349
55	Gifted	Benefits	200	150,039	150,039
56		Professional Svc.	300	1,051	0
57		Property Maint. Svc.	400	0	0
58		Transp/Training/Comm/Tuit	500	10,200	10,200
59		Supplies	600	20,690	20,690
60		Equipment	700	1,836	1,836
61				449,772	446,114
62	1260 Physical	Professional Svc.	300	0	0
63				0	0
64	1270 Multi	Professional Svc.	300	0	0
65				0	0
66	1290	Salaries/Wages	100	483,840	481,165
67	IDEA, ACCESS, SPEC ED	Benefits	200	327,164	327,164
68		Professional Svc.	300	211,140	102,151
69		Transp/Training/Comm/Tuit	500	40,800	72,215
70		Supplies	600	69,972	44,600
71		Equipment	700	22,440	13,500
72				1,155,356	1,040,795
73	1320	Salaries/Wages	100	66,631	65,977
74	Vocational	Benefits	200	37,053	37,053
75		Professional Svc.	300	0	0
76	Marketing	Supplies	600	692	692
77		Equipment	700	0	0
78				104,376	103,723
79	1360	Salaries/Wages	100	0	0
80	Vocational	Benefits	200	0	0
81		Professional Svc.	300	0	0
82	Business	Property Maint. Svc.	400	0	0
83	Education	Supplies	600	1,148	1,148
84		Equipment	700	0	0
85				1,148	1,148
86	1370	Supplies	600	7,756	7,756
87	Electronics	Equipment	700	0	0
88				7,756	7,756
89	1380	Salaries/Wages	100	645,885	639,553
90	Vocational	Benefits	200	410,624	410,624
91		Professional Svc.	300	0	0
92	Trade &	Property Maint. Svc.	400	5,304	5,304
93	Industry	Supplies	600	173,210	78,210
94		Equipment	700	26,030	26,030
95				1,261,053	1,159,720

	B	C	D	Y	Z
6	Function	Description	Account Number	2014-2015 Preliminary	2014-2015 Proposed Final
96	1390	Salaries/Wages	100	66,972	66,972
97	Vocational	Benefits	200	60,398	60,398
98	Instructional	Professional Svc.	300	1,530	1,530
99		Property Maint. Svc.	400	2,040	2,040
100		Transp/Training/Comm/Tuit	500	11,322	11,322
101		Supplies	600	66,734	66,734
102		Equipment	700	12,240	12,240
103		Dues/Judgements/Misc.	800	5,100	5,100
104				226,336	226,336
105	1400	Property Maint. Svc.	400	0	0
106				0	0
107	1420	Salaries/Wages	100	0	0
108		Benefits	200	0	0
109	Summer School	Supplies	600	383	383
110				383	383
111	1430	Salaries/Wages	100	0	0
112	Homebound	Benefits	200	0	0
113		Professional Svc.	300	0	0
114				0	0
115	1441 Incarcerated	Transp/Training/Comm/Tuit	500	0	0
116				0	0
117	1490	Salaries/Wages	100	0	0
118	Other Instruction	Benefits	200	0	0
119	Tutoring/Coaches	Professional Svc.	300	0	0
120		Transp/Training/Comm/Tuit	500	306	306
121		Supplies	600	0	0
122		Equipment	700	0	0
123				306	306
124	1500 - Nonpublic	Supplies	300	5,334	5,334
125			600	90	90
126				5,423	5,423
127	2110	Transp/Training/Comm/Tuit	500	0	0
128	Pupil Services	Supplies	600	0	0
129		Equipment	700	0	0
130				0	0
131	2120	Salaries/Wages	100	793,190	786,547
132	Guidance	Benefits	200	480,637	480,637
133		Transp/Training/Comm/Tuit	500	2,060	2,060
134		Supplies	600	26,132	26,132
135		Equipment	700	1,159	1,159
136				1,303,179	1,296,535
137	2140 Scoring	Professional Svc.	300	6,120	6,120
138				6,120	6,120

	B	C	D	Y	Z
	Function	Description	Account Number	2014-2015 Preliminary	2014-2015 Proposed Final
6					
139	2160	Salaries/Wages	100	29,824	29,824
140	Attendance	Benefits	200	26,482	26,482
141	Services	Professional Svc.	300	0	0
142		Transp/Training/Comm/Tuit	500	4,233	4,233
143		Supplies	600	1,020	0
144				61,559	60,539
145	2190	Salaries/Wages	100	0	0
146	Administrative	Benefits	200	0	0
147	Supplemental	Professional Svc.	300	0	0
148		Supplies	600	0	1,020
149				0	1,020
150	2220	Salaries/Wages	100	474,656	473,804
151	Technology	Benefits	200	264,568	264,568
152	Services	Professional Svc.	300	10,200	10,200
153		Property Maint. Svc.	400	667,426	668,426
154		Transp/Training/Comm/Tuit	500	269,690	269,690
155		Supplies	600	218,178	118,178
156		Equipment	700	10,200	5,100
157		Dues/Judgements/Misc.	800	816	816
158				1,915,734	1,810,781
159	2240	Salaries/Wages	100	0	0
160	Tech Teaching	Benefits	200	0	0
161	Title IID	Professional Svc.	300	0	0
162				0	0
163	2250	Salaries/Wages	100	433,751	429,499
164	Library Services	Benefits	200	266,140	266,140
165		Professional Svc.	300	0	0
166		Transp/Training/Comm/Tuit	500	0	0
167		Supplies	600	56,895	56,895
168		Equipment	700	0	0
169				756,786	752,534
170	2260	Salaries/Wages	100	0	0
171	Curriculum	Benefits	200	0	0
172		Professional Svc.	300	0	0
173	Development	Transp/Training/Comm/Tuit	500	5,100	5,100
174		Supplies	600	0	0
175				5,100	5,100
176	2270	Salaries/Wages	100	124,385	123,166
177	Staff Development	Benefits	200	73,172	73,172
178		Professional Svc.	300	0	0
179		Transp/Training/Comm/Tuit	500	86,761	86,761
180		Supplies	600	1,530	1,530
181		Equipment	700	0	0
182		Dues/Judgements/Misc.	800	1,020	1,020
183				286,868	285,649
184	2271 Prof Devel	Salaries/Wages	100	0	0
185	Certificated	Benefits	200	0	0
186		Transp/Training/Comm/Tuit	500	5,100	5,100
187				5,100	5,100
188	2272 Non-Cert PD	Transp/Training/Comm/Tuit	500	0	0
189				0	0
190	2275	Salaries/Wages	100	0	0
191	Staff Support	Benefits	200	0	0
192				0	0

	B	C	D	Y	Z
	Function	Description	Account Number	2014-2015 Preliminary	2014-2015 Proposed Final
6					
193	2310	Salaries/Wages	100	0	0
194	Board of Education	Benefits	200	0	0
195	Services	Professional Svc.	300	42,220	42,220
196		Transp/Training/Comm/Tuit	500	9,564	8,564
197		Supplies	600	6,415	6,415
198		Dues/Judgements/Misc.	800	69,870	40,800
199				128,068	97,998
200	2320 Board Treas.	Salaries/Wages	100	0	0
201				0	0
202	2330	Salaries/Wages	100	66,479	66,479
203	Tax Collection	Benefits	200	42,976	42,976
204		Professional Svc.	300	149,050	149,050
205		Property Maint. Svc.	400	816	816
206		Transp/Training/Comm/Tuit	500	4,095	4,095
207		Supplies	600	2,295	2,295
208		Equipment	700	1,020	1,020
209		Dues/Judgements/Misc.	800	(120,395)	(120,395)
210				146,336	146,336
211	2350 Legal Svc.	Professional Svc.	300	216,240	216,240
212				216,240	216,240
213	2360	Salaries/Wages	100	286,455	284,323
214	Office of the	Benefits	200	95,609	95,609
215	Superintendent	Transp/Training/Comm/Tuit	500	11,110	11,110
216		Supplies	600	18,218	17,688
217		Equipment	700	2,040	2,040
218		Dues/Judgements/Misc.	800	10,905	10,905
219				424,337	421,675
220	2380	Salaries/Wages	100	1,947,391	1,848,169
221	Office of the	Benefits	200	1,030,932	1,030,932
222		Professional Svc.	300	0	0
223	Principal	Transp/Training/Comm/Tuit	500	52,798	52,798
224		Supplies	600	49,023	49,023
225		Equipment	700	191	191
226				3,080,335	2,981,113

	B	C	D	Y	Z
6	Function	Description	Account Number	2014-2015 Preliminary	2014-2015 Proposed Final
227	2390	Salaries/Wages	100	458,458	456,502
228	Administrative	Benefits	200	277,822	277,822
229	Support Services	Transp/Training/Comm/Tuit	500	13,974	13,974
230		Supplies	600	7,650	7,650
231		Equipment	700	3,060	3,060
232		Dues/Judgements/Misc.	800	11,220	11,220
233				772,184	770,229
234	2400 ABG Prof Dev	Salaries/Wages	100	0	0
235		Benefits	200	0	0
236		Professional Svc.	300	0	0
237				0	0
238	2430 Dental	Salaries/Wages	100	0	0
239				0	0
240	2440	Salaries/Wages	100	461,198	457,841
241	Nursing Services	Benefits	200	327,019	327,019
242		Professional Svc.	300	12,075	12,075
243		Transp/Training/Comm/Tuit	500	2,040	2,040
244		Supplies	600	6,342	6,342
245		Equipment	700	6,681	6,681
246				815,356	811,999
247	2500	Salaries/Wages	100	537,160	535,903
248	Business	Benefits	200	281,496	281,496
249	Administration	Professional Svc.	300	0	0
250		Property Maint. Svc.	400	0	0
251	Services	Transp/Training/Comm/Tuit	500	30,661	30,661
252		Supplies	600	13,922	13,922
253		Equipment	700	2,244	2,244
254		Dues/Judgements/Misc.	800	26,009	26,009
255				891,492	890,235
256	2610	Salaries/Wages	100	952,135	895,078
257	Physical Plant	Benefits	200	510,177	510,177
258	Facilities	Professional Svc.	300	24,164	24,164
259		Property Maint. Svc.	400	1,034,069	1,069,069
260		Transp/Training/Comm/Tuit	500	226,302	226,302
261		Supplies	600	287,909	287,909
262		Equipment	700	35,700	35,700
263		Dues/Judgements/Misc.	800	3,570	3,570
264				3,074,025	3,051,968

	B	C	D	Y	Z
6	Function	Description	Account Number	2014-2015 Preliminary	2014-2015 Proposed Final
265	2620	Salaries/Wages	100	1,291,148	1,172,148
266	Plant Maintenance	Benefits	200	1,057,172	1,057,172
267		Professional Svc.	300	0	0
268	& Operation	Property Maint. Svc.	400	228,687	183,237
269		Supplies	600	424,442	424,442
270				3,001,450	2,837,000
271	2710	Salaries/Wages	100	60,552	60,552
272	Student	Benefits	200	34,675	34,675
273	Transportation	Transp/Training/Comm/Tuit	500	3,970	3,970
274	Services	Supplies	600	2,133	2,133
275		Equipment	700	510	510
276		Dues/Judgements/Misc.	800	673	673
277				102,514	102,514
278	2720	Transp/Training/Comm/Tuit	500	5,955,399	5,329,000
279	Vehicle Operation	Supplies(Bulk Fuel)	600	0	0
280				5,955,399	5,329,000
281	2750 Non-Pub Trans	Transp/Training/Comm/Tuit	500	103,020	103,020
282				103,020	103,020
283	2813	Salaries/Wages	100	0	0
284	Program	Benefits	200	0	0
285	Evaluation	Professional Svc.	300	0	0
286		Transp/Training/Comm/Tuit	500	0	0
287		Supplies	600	0	0
288				0	0
289	2834	Salaries/Wages	100	0	0
290	Staff Dev. Cert.	Benefits	200	0	0
291	Non-Instructional	Transp/Training/Comm/Tuit	500	3,060	3,060
292				3,060	3,060
293	2836	Salaries/Wages	100	0	0
294	Prof. Development	Benefits	200	0	0
295	Non-Certified	Professional Svc.	300	0	0
296	Non-Instructional	Transp/Training/Comm/Tuit	500	0	0
297				0	0
298	2843 Programming	Professional Svc.	300	3,060	3,060
299				3,060	3,060
300	2849	Professional Svc.	300	0	0
301	Data Processing	Property Maint. Svc.	400	0	0
302	Services	Supplies	600	0	0
303		Equipment	700	0	0
304				0	0

	B	C	D	Y	Z
	Function	Description	Account Number	2014-2015 Preliminary	2014-2015 Proposed Final
6					
305	2850	Salaries/Wages	100	60,384	60,252
306	Federal Programs	Benefits	200	51,840	51,840
307		Professional Svc.	300	0	0
308		Transp/Training/Comm/Tuit	500	255	255
309		Supplies	600	204	204
310		Equipment	700	0	0
311				112,682	112,550
312	2900 Media Svc	Transp/Training/Comm/Tuit	500	79,652	79,652
313				79,652	79,652
314	3200	Salaries/Wages	100	158,541	158,541
315	Student Activities	Benefits	200	8,592	8,592
316		Professional Svc.	300	7,650	7,650
317		Transp/Training/Comm/Tuit	500	40,771	30,771
318		Supplies	600	765	765
319		Equipment	700	510	510
320		Dues/Judgements/Misc.	800	0	0
321				216,829	206,829
322	3201	Salaries/Wages	100	0	0
323	Student Activities	Benefits	200	0	0
324				0	0
325	3390	Salaries/Wages	100	0	0
326	Parent	Benefits	200	0	0
327		Professional Svc.	300	7,140	7,140
328	Involvement	Supplies	600	10,710	10,710
329				17,850	17,850
330	4200/5100	Dues/Judgements/Misc.	800	0	0
331				0	0
332	5110 Debt Service	Fund Transfers	900	3,656,986	4,021,854
333				3,656,986	4,021,854
334	5220 Athletics	Fund Transfers	900	694,812	644,812
335				694,812	644,812
336	5220 Food Service	Equipment	930	126,000	126,000
337				126,000	126,000
338	5230 Capital Res.	Fund Transfers	900	480,000	0
339				480,000	0
340	5240 Debt Service	Fund Transfers	900	0	0
341				0	0
342	5900 Contingency	General Contingency	120	0	0
343	5900 Contingency	Non Athletic Supplemental	194	0	0
344	5900 Contingency	Contingency High Ed	910	0	0
345	5900 Contingency	Unresolved Staff	912	150,000	150,000
346	5900 Contingency	Heating Fuel Contingency	921	0	0
347	5900 Contingency	Fuel Transportation Contingency	933	50,000	50,000
348	5900 Contingency	Superintendent Reserve	934	0	0
349	5900 Contingency	Board Goals/Facilities Plan	950	100,000	100,000
350	5900 Contingency	Athletics	999	0	0
351	Contingency Total			300,000	300,000
352				71,568,979	68,919,498

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2014 - 06/30/2015

PROPOSED VERSION

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 2/10/2014

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

James M Grosch
Contact Person

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Telephone Extension

groschj@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	7,644,115
2	Estimated Beginning Fund Balance - Assigned	0
3	Estimated Beginning Fund Balance - Unassigned	3,173,137
4		0
5		0
6		0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		10,817,252
Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	24,909,906
7000	Revenue from State Sources	41,093,829
8000	Revenue from Federal Sources	2,489,011
9000	Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources		68,492,746
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		79,309,998

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	19,185,406
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	30,648
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	400,000
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	100,000
6150	Current Act 511 Taxes - Proportional Assessments	3,325,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,250,852
6500	Earnings on Investments	30,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	25,000
6910	Rentals	0
6920	Contributions/Donations/Grants From Private Sources	225,000
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	338,000
REVENUE FROM LOCAL SOURCES		24,909,906

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	24,179,272
7160	Tuition for Orphans and Children Placed in Private Homes	55,223
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	300,000
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
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	3,150,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	578,305
7330	Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340	State Property Tax Reduction Allocation	2,735,100
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	498,547
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	816,000
7810	State Share of Social Security and Medicare Taxes	1,250,000
7820	State Share of Retirement Contributions	3,565,000
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		41,093,829

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	119,850
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	774,000
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	1,120,161
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	245,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	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
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	120,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	30,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		2,489,011

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		68,492,746

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,185,406

Amount of Tax Relief for Homestead Exclusions + \$2,735,100

Total Approx. Tax Revenue: \$21,920,506

Approx. Tax Levy for Tax Rate Calculation: \$23,993,168

Warren

Total

2013-14 Data		
a. Assessed Value	\$452,993,596	\$452,993,596
b. Real Estate Mills	50.9658	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$1,292,874,181	\$1,292,874,181
d. Assessed Value	\$452,993,596	\$452,993,596
e. Assessed Value of New Constr/ Renov	\$0	\$0
2013-14 Calculations		
f. 2013-14 Tax Levy	\$23,087,181	\$23,087,181
(a * b)		
2014-15 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$23,087,181	\$23,087,181
(f Total * g)		
i. Base Mills Subject to Index	50.9658	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.25000%	90.25000%
k. Tax Levy Needed	\$23,993,168	\$23,993,168
(Approx. Tax Levy * g)		
III. I. 2014-15 Real Estate Tax Rate	52.9658	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$23,993,168	\$23,993,168
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,258,068
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,185,406
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,185,406

Amount of Tax Relief for Homestead Exclusions + \$2,735,100

Total Approx. Tax Revenue: \$21,920,506

Approx. Tax Levy for Tax Rate Calculation: \$23,993,168

Warren

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	52.4947	
q. Mills In Excess of Index if (l > p), (l - p)	0.4711	0.4711
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$23,779,763	\$23,779,763
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$213,405	\$213,405
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$192,598	\$192,598

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$4,777	
Number of Homestead/Farmstead Properties	10,810	10,810
V. Median Assessed Value of Homestead Properties		\$20,090

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,185,406

Amount of Tax Relief for Homestead Exclusions + \$2,735,100

Total Approx. Tax Revenue: \$21,920,506

Approx. Tax Levy for Tax Rate Calculation: \$23,993,168

Warren

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,735,100	Lowering RE Tax Rate	\$0	\$2,735,100
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$2,735,100</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	452,993,596	52.9658	23,993,168			90.25000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	452,993,596		23,993,168	- 2,735,100	= 21,258,068	90.25000%	= 19,185,406
				<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	100,000	100,000
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			100,000	100,000

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%	3,300,000	3,100,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	225,000	225,000
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			3,525,000	3,325,000

Total Act 511, Current Taxes

Act 511 Tax Limit --->	1,292,874,181	X	12	15,514,490
	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
		2013-2014 (Rebalanced)	2014-2015				2013-2014 (Rebalanced)	2014-2015		
6111	<u>Current Real Estate Taxes</u>									
	Warren County	50.9658	52.9658	3.92%	No	3.0%				
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	3.0%				
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	3.0%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.0%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2014-2015 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Warren County SD	Warren	105628302

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

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

[illegible]

If yes, see information below, taken from the 2014-2015 General Fund Budget.

Total Budgeted Expenditures	\$68,919,498.00
Ending Unassigned Fund Balance	\$3,046,385.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.5%

The Estimated Ending Unassigned Fund Balance	Yes	<input checked="" type="checkbox"/>
is within the allowable limits.	No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2014

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	30,769,677	
1200	Special Programs - Elementary/Secondary	9,146,657	
1300	Vocational Education	1,498,682	
1400	Other Instructional Programs - Elementary/Secondary	689	
1500	Nonpublic School Programs	5,423	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	41,421,128	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,364,214	
2200	Support Services - Instructional Staff	2,859,164	
2300	Support Services - Administration	4,633,591	
2400	Support Services - Pupil Health	811,998	
2500	Support Services - Business	890,235	
2600	Operation & Maintenance of Plant Services	5,888,968	
2700	Student Transportation Services	5,534,533	
2800	Support Services - Central	118,670	
2900	Other Support Services	79,652	
	Total 2000 Support Services	22,181,025	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	206,829	
3300	Community Services	17,850	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	224,679	
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		63,826,832
5000	Other Expenditures and Financing Uses		
5100	Debt Service	4,021,854	
5200	Interfund Transfers - Out	770,812	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	300,000	
	Total Other Financing Uses		5,092,666
	Total Estimated Expenditures and Other Financing Uses		68,919,498
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		68,919,498
	Ending Committed, Assigned and Unassigned Fund Balance		10,390,500

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,516,739
200	Personnel Services-Employee Benefits	10,362,803
300	Purchased Professional & Technical Services	1,025,726
400	Purchased Property Services	25,639
500	Other Purchased Services	3,807,622
600	Supplies	989,288
700	Property	26,254
800	Other Objects	15,606
	Total Regular Programs - Elementary/Secondary	30,769,677
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,246,325
200	Personnel Services-Employee Benefits	3,127,017
300	Purchased Professional & Technical Services	374,562
400	Purchased Property Services	0
500	Other Purchased Services	308,127
600	Supplies	73,290
700	Property	17,336
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	9,146,657
1300	Vocational Education	
100	Personnel Services-Salaries	772,502
200	Personnel Services-Employee Benefits	508,075
300	Purchased Professional & Technical Services	1,530
400	Purchased Property Services	7,344
500	Other Purchased Services	11,322
600	Supplies	154,539
700	Property	38,270
800	Other Objects	5,100
	Total Vocational Education	1,498,682
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	306
600	Supplies	383
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	689

<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	5,333
400	Purchased Property Services	0
500	Other Purchased Services	90
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	5,423
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		41,421,128

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	816,371
200	Personnel Services-Employee Benefits	507,119
300	Purchased Professional & Technical Services	6,120
400	Purchased Property Services	0
500	Other Purchased Services	6,293
600	Supplies	27,152
700	Property	1,159
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,364,214
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,026,468
200	Personnel Services-Employee Benefits	603,880
300	Purchased Professional & Technical Services	10,200
400	Purchased Property Services	668,426
500	Other Purchased Services	366,651
600	Supplies	176,603
700	Property	5,100
800	Other Objects	1,836
	Total Support Services - Instructional Staff	2,859,164
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,655,473
200	Personnel Services-Employee Benefits	1,447,339
300	Purchased Professional & Technical Services	407,510
400	Purchased Property Services	816
500	Other Purchased Services	90,541
600	Supplies	83,071
700	Property	6,311
800	Other Objects	(57,470)
	Total Support Services - Administration	4,633,591
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	457,841
200	Personnel Services-Employee Benefits	327,019
300	Purchased Professional & Technical Services	12,075
400	Purchased Property Services	0
500	Other Purchased Services	2,040
600	Supplies	6,342
700	Property	6,681
800	Other Objects	0
	Total Support Services - Pupil Health	811,998

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	535,903
200	Personnel Services-Employee Benefits	281,496
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	30,661
600	Supplies	13,922
700	Property	2,244
800	Other Objects	26,009
	Total Support Services - Business	890,235
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,067,226
200	Personnel Services-Employee Benefits	1,567,349
300	Purchased Professional & Technical Services	24,164
400	Purchased Property Services	1,252,307
500	Other Purchased Services	226,301
600	Supplies	712,351
700	Property	35,700
800	Other Objects	3,570
	Total Operation & Maintenance of Plant Services	5,888,968
2700	Student Transportation Services	
100	Personnel Services-Salaries	60,552
200	Personnel Services-Employee Benefits	34,675
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	5,435,990
600	Supplies	2,133
700	Property	510
800	Other Objects	673
	Total Student Transportation Services	5,534,533
2800	Support Services - Central	
100	Personnel Services-Salaries	60,252
200	Personnel Services-Employee Benefits	51,839
300	Purchased Professional & Technical Services	3,060
400	Purchased Property Services	0
500	Other Purchased Services	3,315
600	Supplies	204
700	Property	0
800	Other Objects	0
	Total Support Services - Central	118,670

<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	79,652	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	79,652	
	Total Support Services		22,181,025
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	158,541	
200	Personnel Services-Employee Benefits	8,592	
300	Purchased Professional & Technical Services	7,650	
400	Purchased Property Services	0	
500	Other Purchased Services	30,771	
600	Supplies	765	
700	Property	510	
800	Other Objects	0	
	Total Student Activities	206,829	

<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	7,140	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	10,710	
700	Property	0	
800	Other Objects	0	
	Total Community Services	17,850	
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		224,679
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	4,021,854	
	Total Debt Service	4,021,854	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	770,812	
	Total Interfund Transfers - Out	770,812	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	300,000	
	Total Budgetary Reserve	300,000	
	Total Other Expenditures and Financing Uses	5,092,666	
TOTAL EXPENDITURES			68,919,498

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	9,000,000	9,000,000
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	16,000,000	9,850,000
Debt Service Fund	5,000	5,000
Enterprise Fund (Food Service, Child Care)	30,000	30,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	290,000	292,000
Agency Fund	1,580,000	1,600,000
Total Cash and Short-Term Investments	26,905,000	20,777,000
<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	26,905,000	20,777,000

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	94,638,405	90,616,551
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	94,638,405	90,616,551
<u>SHORT-TERM PAYABLES</u>		
General Fund	4,021,854	4,275,909
Other Funds	2,000,000	1,000,000
TOTAL SHORT-TERM PAYABLES	6,021,854	5,275,909
TOTAL INDEBTEDNESS	<u>100,660,259</u>	<u>95,892,460</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	7,344,115
	Explanation: <i>psers, medical payments, textbook replacement, technology infrastructure and replacement, school board tax and contingency, capital improvements</i>	
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	3,046,385
	Explanation: <i>Fund Balance</i>	
Total Ending Fund Balance - Committed, Assigned, and Unassigned		10,390,500
5900	Budgetary Reserve	300,000
	Explanation: <i>unplanned budgetary requirements</i>	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		10,690,500
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2014-2015 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Warren County SD	Warren	105628302

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

I hereby certify that the proposed general fund budget was prepared, presented and made available for public inspection using the Department of Education's form PDE-2028, General Fund Budget.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE

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

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET, 4th FLOOR
HARRISBURG, PA 17126-0333