

Warren County School District

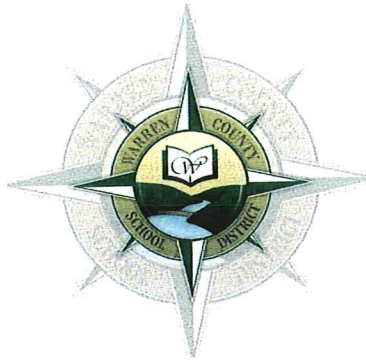
Warren, Pennsylvania

FINAL BUDGET

2014-2015

June 30, 2014





Warren County School District

Final Budget 2014-15

1. Introduction

The Warren County School District (WCSD) Final Budget for the 2014-15 school year is \$69,028,743. This is \$990,110 or 1.46% more than the 2013-14 school year budget of \$68,038,633. The 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 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

June 30, 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 **Final Budget** for the 2014-15 school year with expenditures of \$69,028,743.

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 Unassigned Fund Balance of \$3,874,499 as of 6.30.14.
4. Committed Fund Balance of \$8,342,753 as of 6.30.14:
 - a) Capital Improvements \$2,400,000
 - b) PSERS \$2,371,525
 - c) School Board and Tax Contingencies \$500,000
 - d) Medical \$780,256
 - e) Textbook \$600,000
 - f) Technology \$1,570,000
 - g) Scrap Recovery \$90,972
 - h) WCCC Health Program \$30,000

Authorization to advertise as legally required is requested

Respectfully submitted,

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

Expenditure Reductions	Additional Amount	Cumulative Reductions	(2) Willing to cut										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	2.0
Salary Increase 1%	\$ 259,390	\$ 311,890	2	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	2	1.9
Rental Reduction Tab to Pleasant	\$ 45,450	\$ 413,340	0	2	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	2	1.7
Medical Budget Adjustment	\$ 14,246	\$ 444,220	1	2	1	2	2	2	1	2	2	2	1.7
Text book give back from 13-14	\$ 100,000	\$ 544,220	1	2	1	2	0	2	2	2	2	2	1.6
Software Licensing Review	\$ 14,000	\$ 558,220	0	2	1	2	2	2	1	2	2	2	1.6
Custodial Staff (2 FTE)	\$ 85,000	\$ 643,220	2	1	1	2	1	2	2	1	2	2	1.6
WCCC budget reduction	\$ 95,000	\$ 738,220	1	1	1	2	2	2	2	1	2	2	1.6
Reduce Online Cyber Supplementals	\$ 52,265	\$ 790,485	2	1	0	2	2	2	1	2	2	2	1.6
English (1 FTE)	\$ 56,250	\$ 846,735	2	1	0	1	2	2	2	1	2	2	1.4
German (1 FTE)	\$ 56,250	\$ 902,985	1	1	0	1	2	2	2	1	2	2	1.3
Art (1 FTE)	\$ 56,250	\$ 959,235	2	1	0	1	2	2	2	1	1	2	1.3
Kindergarten (2 FTE)	\$ 112,500	\$ 1,071,735	1	1	1	1	2	1	1	2	2	2	1.3
Elementary (7 FTE)	\$ 393,750	\$ 1,465,485	1	1	1	1	2	2	1	1	2	2	1.3
Reading (1 FTE)	\$ 56,250	\$ 1,521,735	2	1	0	1	0	2	2	1	2	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	2	1.2
Eliminate Summer School (Reduce to \$20k from \$40k)	\$ 20,000	\$ 1,551,735	2	1	1	0	2	1	1	1	2	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	2	1.1
Music (1 FTE)	\$ 56,250	\$ 1,889,235	1	1	0	1	2	0	2	1	1	2	1.0

Priority List of Potential Reductions

Expenditure Reductions	Additional Amount	Cumulative Reductions	(2) Willing to cut										Average Rating
			Mike Zamborik	Paul Mangione	Tom Knapp	Marcy Morgan	Mary Anne Paris	Arthur Stewart	Trish Rosenstein	Jack Werner	Donna Zariczny		
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	0	1	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 Zamboni	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	0.6
Administrative Staffing: YEMS, YHS (1 FTE)	\$ -	\$ 320,250	0	0	1	0	0	1	1	0	1	0.4
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	0.2
Rental or procurement of delivery truck	\$ 35,000	\$ 515,250	0	0	0	1	0	1	0	0	0	0.1
Weather Bug (2 buildings)	\$ 24,000	\$ 539,250	0	0	0	1	0	0	0	0	0	0.0
Band Uniforms (WAHS)	\$ 50,000	\$ 589,250	0	0	0	0	0	0	0	0	0	0.0
Band Uniforms (WAHS)	\$ 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

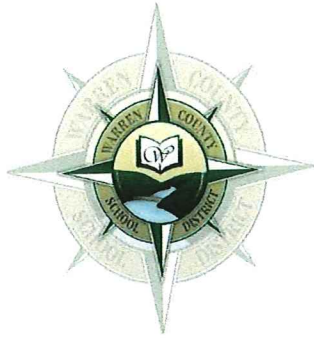
The Nutrition Group's contract will be renewed for the 2014-2015 school year with a projected loss of \$126,000. This is the same financial position that was contracted via the Request for Proposal (RFP) process during the 2013-2014 school year. Nutrition continues to monitor the food services program 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.

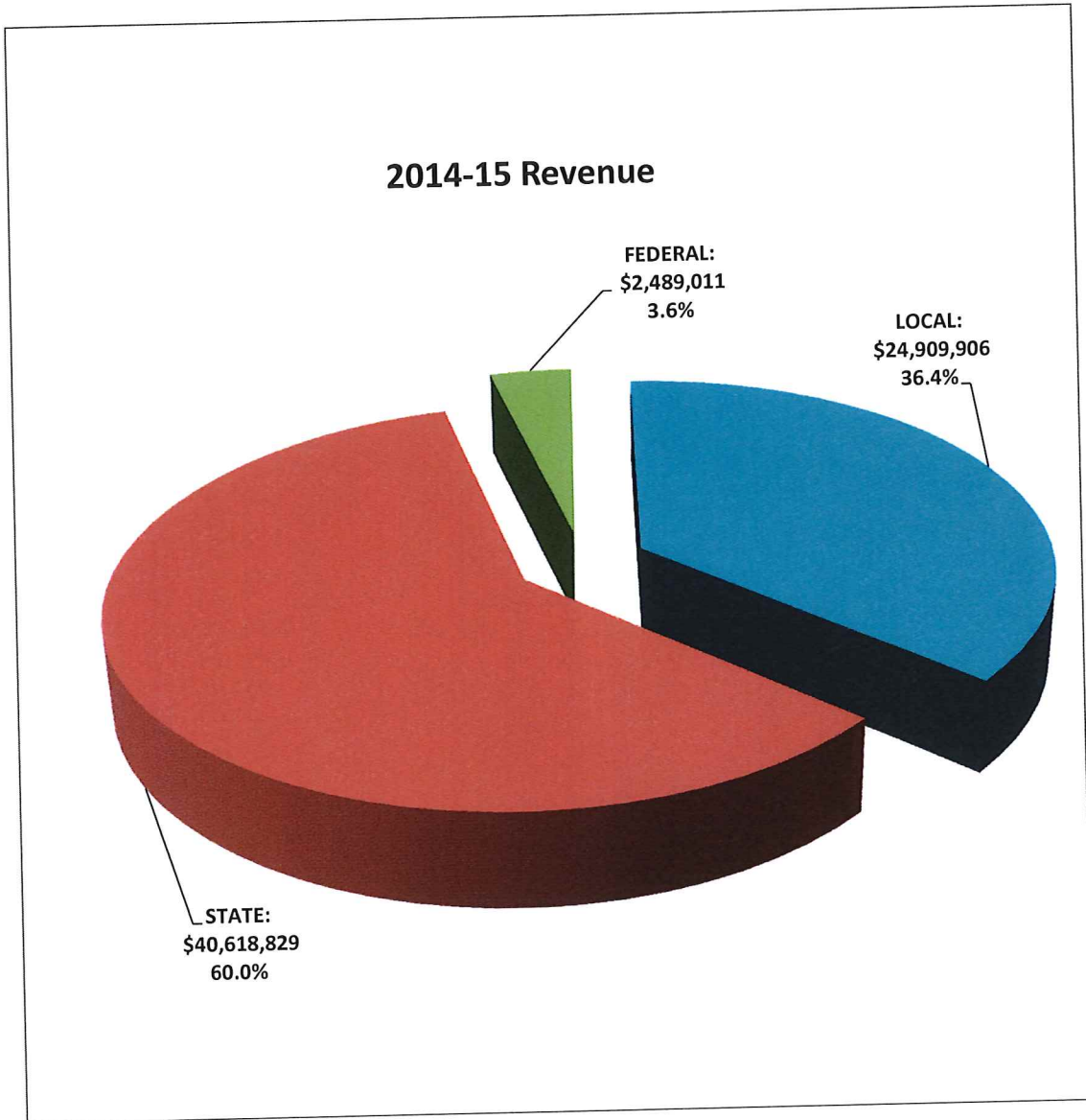


Warren County School District **2014-2015** **Budgeted Revenues**

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 36.6%
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	\$	341,000		
	7810 Soc Sec/State Share	\$	1,250,000		
	7820 Retirement/State Share	\$	3,565,000	\$	40,618,829 59.7%
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 3.7%
		\$	68,017,746		

Warren County School District
Revenue

LOCAL: \$ 24,909,906
STATE: \$ 40,618,829
FEDERAL: \$ 2,489,011



Warren County School District
Final Budget - Revenues
2014-2015

		4% TAX INC	3.92% TAX INC
	2013-2014 Final Budget 6.19.13	2014-2015 Prelim 2.10.14	2014-2015 Working 6.30.14
LOCAL			
6010 Assessed Value	\$ 452,993,596	\$ 452,993,596	\$ 452,993,596
<i>Mill Rate</i>	<i>50.9658</i>	<i>4.00%</i> <i>53.0044320</i> 2.03863	<i>3.92%</i> <i>52.9658000</i> 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>	<i>94.00%</i>	<i>90.25%</i>	<i>90.25%</i>
6111 Current Real Est Tax	\$ 19,130,963	\$ 21,669,615	\$ 19,185,408
TOTAL CURRENT & GAMING	\$ 21,866,056	\$ 21,669,615	\$ 21,920,508
<i>Value Per Collected Mill</i>	<i>\$ 429,034</i>	<i>\$ 408,826</i>	<i>\$ 413,862</i>
<i>Value Per Collected Mill excl. gaming/home</i>	<i>\$ 375,369</i>	<i>\$ 408,826</i>	<i>\$ 362,223</i>
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 Privilege/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	\$ 26,776,115	\$ 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	\$ 27,256,114	\$ 27,645,006

STATE				
7110 Basic Ed Subsidy	\$ 24,145,859	\$ 24,145,859	\$ 24,179,272	
Percent Increase				
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	\$ -	\$ -	\$ 341,000	
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	\$ 37,883,729	
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				
87XX STIMULUS				
8734 Race To The Top	\$ 120,429	\$ 10,000	\$ 120,000	
8810 Medical Assistance	\$ 94,039	\$ 50,000	\$ 30,000	
8820 Medical Assistance/Health				
TOTAL FEDERAL REVENUE	\$ 2,728,583	\$ 2,515,011	\$ 2,489,011	
9000 Other Revenue	\$ -	\$ -	\$ -	
TOTAL REVENUE	\$ 67,559,635	\$ 67,724,979	\$ 68,017,746	



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

Function	Description	Final
1100	Regular Instruction	\$ 29,364,812
1190	Federal Programs	\$ 1,051,720
1200	Special Education	\$ 8,071,569
1243	Gifted Support	\$ 537,748
1290	IDEA and Access	\$ 988,315
1320	Vocational: Marketing	\$ 692
1360	Vocational: Business Education	\$ 1,148
1370	Vocational: Electronics	\$ 7,756
1380	Vocational: Trade & Industry	\$ 1,092,410
1390	Vocational Instructions	\$ 165,282
1420	Summer School	\$ 20,383
1430	Homebound	\$ 14,000
1440	Alt Ed	\$ 16,772
1490	Other Instruction: Tutoring/Coaches	\$ 86,611
1500	Title I Non Pub	\$ 5,423
2120	Guidance	\$ 1,256,307
2140	Scoring	\$ 6,120
2160	Attendance Services	\$ 50,881
2190	Administrative Supplemental	\$ 1,020
2220	Technology Services	\$ 2,085,027
2250	Library Services	\$ 646,729
2260	Curriculum Development	\$ 5,100
2270	Staff Development	\$ 295,729
2271	Professional Development: Certificated Staff	\$ 5,100
2310	Board of Education Services	\$ 106,502
2330	Tax Collection	\$ 132,487
2350	Legal Services	\$ 216,240
2360	Office of the Superintendent	\$ 444,140
2380	Office of the Principal	\$ 3,036,237
2390	Administrative Support Services	\$ 527,816
2440	Nursing Services	\$ 891,502
2500	Business Administrative Services	\$ 867,878
2610	Physical Plant & Facilities	\$ 3,155,773
2620	Plant Maintenance & Operations	\$ 2,636,926
2710	Student Transportation Services	\$ 102,706
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	\$ 134,949
2900	Media Services	\$ 79,652
3200	Student Activities	\$ 220,627
3390	Title I: Parent Involvement	\$ 17,850
5110	Debt Service	\$ 4,021,854
5220	Athletics	\$ 770,812
5230	Capital Reserve	\$ -
5900	Contingencies	\$ 450,000

\$ 69,028,743

	B	C	D	E	Y	Z	AA
	Function	Description	Account Number	Budget Responsibility	2014-2015 Preliminary	2014-2015 Proposed Final	2014-2015 Final
6							
7	1100	Salaries/Wages	100	Weber	16,012,519	13,758,684	14,111,749
8	Regular	Benefits & Burden	200	Weber	9,944,429	9,880,651	9,423,559
9	Instruction	Professional Svc.	300	Weber	222,559	1,008,659	1,008,659
10		Property Maint. Svc.	400	Weber	25,639	25,639	17,438
11		Transp/Training/Comm/Tuit	500	Weber	3,526,441	3,806,041	3,808,675
12		Supplies	600	Weber	1,124,494	951,066	961,404
13		Equipment	700	Weber	26,254	26,254	22,408
14		Dues/Judgements/Misc.	800	Weber	17,606	15,606	10,920
15					30,899,940	29,472,599	29,364,812
16	1190	Salaries/Wages	100	Weber	763,218	758,055	603,382
17	Federal Programs	Benefits	200	Weber	482,152	482,152	391,467
18		Professional Svc.	300	Weber	17,068	17,068	17,068
19		Property Maint. Svc.	400	Weber	0	0	0
20		Transp/Training/Comm/Tuit	500	Weber	1,581	1,581	1,581
21		Supplies	600	Weber	38,222	38,222	38,222
22		Equipment	700	Weber	0	0	0
23		Dues/Judgements/Misc.	800	Weber	0	0	0
24					1,302,241	1,297,077	1,051,720
25	1200	Salaries/Wages	100	Nelson	4,368,118	4,501,810	4,703,641
26	Special	Benefits	200	Nelson	2,649,814	2,649,814	2,859,805
27	Education	Professional Svc.	300	Nelson	144,433	272,411	272,411
28		Transp/Training/Comm/Tuit	500	Nelson	228,462	225,712	225,712
29		Supplies	600	Nelson	15,810	8,000	8,000
30		Equipment	700	Nelson	6,120	2,000	2,000
31					7,412,758	7,659,748	8,071,569
32	1211	Salaries/Wages	100	Nelson	0	0	0
33	Life Skills	Benefits	200	Nelson	0	0	0
34		Supplies	600	Nelson	0	0	0
35					0	0	0
36	1221 / Deaf	Professional Svc.	300	Nelson	0	0	0
37					0	0	0
38	1224 / Visual	Professional Svc.	300	Nelson	0	0	0
39					0	0	0
40	1225	Salaries/Wages	100	Nelson	0	0	0
41	Speech	Benefits	200	Nelson	0	0	0
42		Professional Svc.	300	Nelson	0	0	0
43					0	0	0
44	1231	Salaries/Wages	100	Nelson	0	0	0
45	Emotional	Benefits	200	Nelson	0	0	0
46		Professional Svc.	300	Nelson	0	0	0
47		Supplies	600	Nelson	0	0	0
48					0	0	0

	B	C	D	E	Y	Z	AA
	Function	Description	Account Number	Budget Responsibility	2014-2015 Preliminary	2014-2015 Proposed Final	2014-2015 Final
6							
49	1241	Salaries/Wages	100	Nelson	0	0	0
50	Learning	Benefits	200	Nelson	0	0	0
51		Professional Svc.	300	Nelson	0	0	0
52	Support	Supplies	600	Nelson	0	0	0
53					0	0	0
54	1243	Salaries/Wages	100	Nelson	265,957	263,349	331,611
55	Gifted	Benefits	200	Nelson	150,039	150,039	173,411
56		Professional Svc.	300	Nelson	1,051	0	0
57		Property Maint. Svc.	400	Nelson	0	0	0
58		Transp/Training/Comm/Tuit	500	Nelson	10,200	10,200	10,200
59		Supplies	600	Nelson	20,690	20,690	20,690
60		Equipment	700	Nelson	1,836	1,836	1,836
61					449,772	446,114	537,748
62	1260 Physical	Professional Svc.	300	Nelson	0	0	0
63					0	0	0
64	1270 Multi	Professional Svc.	300	Nelson	0	0	0
65					0	0	0
66	1290	Salaries/Wages	100	Nelson	483,840	481,165	428,103
67	IDEA, ACCESS, SPEC ED	Benefits	200	Nelson	327,164	327,164	327,746
68		Professional Svc.	300	Nelson	211,140	102,151	102,151
69		Transp/Training/Comm/Tuit	500	Nelson	40,800	72,215	72,215
70		Supplies	600	Nelson	69,972	44,600	44,600
71		Equipment	700	Nelson	22,440	13,500	13,500
72					1,155,356	1,040,795	988,315
73	1320	Salaries/Wages	100	Weber	66,631	65,977	0
74	Vocational	Benefits	200	Weber	37,053	37,053	0
75		Professional Svc.	300	Weber	0	0	0
76	Marketing	Supplies	600	Weber	692	692	692
77		Equipment	700	Weber	0	0	0
78					104,376	103,723	692
79	1360	Salaries/Wages	100	Weber	0	0	0
80	Vocational	Benefits	200	Weber	0	0	0
81		Professional Svc.	300	Weber	0	0	0
82	Business	Property Maint. Svc.	400	Weber	0	0	0
83	Education	Supplies	600	Weber	1,148	1,148	1,148
84		Equipment	700	Weber	0	0	0
85					1,148	1,148	1,148
86	1370	Supplies	600	Weber	7,756	7,756	7,756
87	Electronics	Equipment	700	Weber	0	0	0
88					7,756	7,756	7,756
89	1380	Salaries/Wages	100	Weber	645,885	639,553	620,310
90	Vocational	Benefits	200	Weber	410,624	410,624	362,556
91		Professional Svc.	300	Weber	0	0	0
92	Trade &	Property Maint. Svc.	400	Weber	5,304	5,304	5,304
93	Industry	Supplies	600	Weber	173,210	78,210	78,210
94		Equipment	700	Weber	26,030	26,030	26,030
95					1,261,053	1,159,720	1,092,410

	B	C	D	E	Y	Z	AA
	Function	Description	Account Number	Budget Responsibility	2014-2015 Preliminary	2014-2015 Proposed Final	2014-2015 Final
6							
96	1390	Salaries/Wages	100	Weber	66,972	66,972	51,335
97	Vocational	Benefits	200	Weber	60,398	60,398	14,982
98	Instructional	Professional Svc.	300	Weber	1,530	1,530	1,530
99		Property Maint. Svc.	400	Weber	2,040	2,040	2,040
100		Transp/Training/Comm/Tuit	500	Weber	11,322	11,322	11,322
101		Supplies	600	Weber	66,734	66,734	66,734
102		Equipment	700	Weber	12,240	12,240	12,240
103		Dues/Judgements/Misc.	800	Weber	5,100	5,100	5,100
104					226,336	226,336	165,282
105	1400	Property Maint. Svc.	400	Weber	0	0	0
106					0	0	0
107	1420	Salaries/Wages	100	Weber	0	0	15,000
108		Benefits	200	Weber	0	0	5,000
109	Summer School	Supplies	600	Weber	383	383	383
110					383	383	20,383
111	1430	Salaries/Wages	100	Nelson	0	0	10,000
112	Homebound	Benefits	200	Nelson	0	0	4,000
113		Professional Svc.	300	Nelson	0	0	0
114					0	0	14,000
115	1440 Alt ED	Transp/Training/Comm/Tuit	500	Nelson	0	0	16,772
116					0	0	16,772
117	1490	Salaries/Wages	100	Weber	0	0	53,924
118	Other Instruction	Benefits	200	Weber	0	0	32,381
119	Tutoring/Coaches	Professional Svc.	300	Weber	0	0	0
120		Transp/Training/Comm/Tuit	500	Weber	306	306	306
121		Supplies	600	Weber	0	0	0
122		Equipment	700	Weber	0	0	0
123					306	306	86,611
124	1500 - Nonpublic	Supplies	300	Weber	5,334	5,334	5,334
125			600	Weber	90	90	90
126					5,423	5,423	5,423
127	2110	Transp/Training/Comm/Tuit	500	Weber	0	0	0
128	Pupil Services	Supplies	600	Weber	0	0	0
129		Equipment	700	Weber	0	0	0
130					0	0	0
131	2120	Salaries/Wages	100	Weber	793,190	786,547	787,913
132	Guidance	Benefits	200	Weber	480,637	480,637	439,042
133		Transp/Training/Comm/Tuit	500	Weber	2,060	2,060	2,060
134		Supplies	600	Weber	26,132	26,132	26,132
135		Equipment	700	Weber	1,159	1,159	1,159
136					1,303,179	1,296,535	1,256,307
137	2140 Scoring	Professional Svc.	300	Weber	6,120	6,120	6,120
138					6,120	6,120	6,120

	B	C	D	E	Y	Z	AA
	Function	Description	Account Number	Budget Responsibility	2014-2015 Preliminary	2014-2015 Proposed Final	2014-2015 Final
6							
139	2160	Salaries/Wages	100	Weber	29,824	29,824	25,565
140	Attendance	Benefits	200	Weber	26,482	26,482	21,083
141	Services	Professional Svc.	300	Weber	0	0	0
142		Transp/Training/Comm/Tuit	500	Weber	4,233	4,233	4,233
143		Supplies	600	Weber	1,020	0	0
144					61,559	60,539	50,881
145	2190	Salaries/Wages	100	Weber	0	0	0
146	Administrative	Benefits	200	Weber	0	0	0
147	Supplemental	Professional Svc.	300	Weber	0	0	0
148		Supplies	600	Weber	0	1,020	1,020
149					0	1,020	1,020
150	2220	Salaries/Wages	100	Stewart	474,656	473,804	468,572
151	Technology	Benefits	200	Stewart	264,568	264,568	250,514
152	Services	Professional Svc.	300	Stewart	10,200	10,200	10,200
153		Property Maint. Svc.	400	Stewart	667,426	668,426	768,426
154		Transp/Training/Comm/Tuit	500	Stewart	269,690	269,690	363,221
155		Supplies	600	Stewart	218,178	118,178	218,178
156		Equipment	700	Stewart	10,200	5,100	5,100
157		Dues/Judgements/Misc.	800	Stewart	816	816	816
158					1,915,734	1,810,781	2,085,027
159	2240	Salaries/Wages	100	Weber	0	0	0
160	Tech Teaching	Benefits	200	Weber	0	0	0
161	Title IID	Professional Svc.	300	Weber	0	0	0
162					0	0	0
163	2250	Salaries/Wages	100	Weber	433,751	429,499	393,761
164	Library Services	Benefits	200	Weber	266,140	266,140	208,158
165		Professional Svc.	300	Weber	0	0	0
166		Transp/Training/Comm/Tuit	500	Weber	0	0	0
167		Supplies	600	Weber	56,895	56,895	44,811
168		Equipment	700	Weber	0	0	0
169					756,786	752,534	646,729
170	2260	Salaries/Wages	100	Weber	0	0	0
171	Curriculum	Benefits	200	Weber	0	0	0
172		Professional Svc.	300	Weber	0	0	0
173	Development	Transp/Training/Comm/Tuit	500	Weber	5,100	5,100	5,100
174		Supplies	600	Weber	0	0	0
175					5,100	5,100	5,100
176	2270	Salaries/Wages	100	Weber	124,385	123,166	134,046
177	Staff Development	Benefits	200	Weber	73,172	73,172	72,373
178		Professional Svc.	300	Weber	0	0	0
179		Transp/Training/Comm/Tuit	500	Weber	86,761	86,761	86,761
180		Supplies	600	Weber	1,530	1,530	1,530
181		Equipment	700	Weber	0	0	0
182		Dues/Judgements/Misc.	800	Weber	1,020	1,020	1,020
183					286,868	285,649	295,729
184	2271 Prof Devel	Salaries/Wages	100	Weber	0	0	0
185	Certificated	Benefits	200	Weber	0	0	0
186		Transp/Training/Comm/Tuit	500	Weber	5,100	5,100	5,100
187					5,100	5,100	5,100
188	2272 Non-Cert PD	Transp/Training/Comm/Tuit	500	Weber	0	0	0
189					0	0	0
190	2275	Salaries/Wages	100	Weber	0	0	0
191	Staff Support	Benefits	200	Weber	0	0	0
192					0	0	0

	B	C	D	E	Y	Z	AA
	Function	Description	Account Number	Budget Responsibility	2014-2015 Preliminary	2014-2015 Proposed Final	2014-2015 Final
6							
193	2310	Salaries/Wages	100	Clark	0	0	6,589
194	Board of Education	Benefits	200	Clark	0	0	1,914
195	Services	Professional Svc.	300	Clark	42,220	42,220	42,220
196		Transp/Training/Comm/Tuit	500	Clark	9,564	8,564	8,564
197		Supplies	600	Clark	6,415	6,415	6,415
198		Dues/Judgements/Misc.	800	Clark	69,870	40,800	40,800
199					128,068	97,998	106,502
200	2320 Board Treas.	Salaries/Wages	100	Clark	0	0	0
201					0	0	0
202	2330	Salaries/Wages	100	Bus Admin	66,479	66,479	65,040
203	Tax Collection	Benefits	200	Bus Admin	42,976	42,976	30,566
204		Professional Svc.	300	Bus Admin	149,050	149,050	149,050
205		Property Maint. Svc.	400	Bus Admin	816	816	816
206		Transp/Training/Comm/Tuit	500	Bus Admin	4,095	4,095	4,095
207		Supplies	600	Bus Admin	2,295	2,295	2,295
208		Equipment	700	Bus Admin	1,020	1,020	1,020
209		Dues/Judgements/Misc.	800	Bus Admin	(120,395)	(120,395)	(120,395)
210					146,336	146,336	132,487
211	2350 Legal Svc.	Professional Svc.	300	Clark	216,240	216,240	216,240
212					216,240	216,240	216,240
213	2360	Salaries/Wages	100	Clark	286,455	284,323	290,204
214	Office of the	Benefits	200	Clark	95,609	95,609	112,194
215	Superintendent	Transp/Training/Comm/Tuit	500	Clark	11,110	11,110	11,110
216		Supplies	600	Clark	18,218	17,688	17,688
217		Equipment	700	Clark	2,040	2,040	2,040
218		Dues/Judgements/Misc.	800	Clark	10,905	10,905	10,905
219					424,337	421,675	444,140
220	2380	Salaries/Wages	100	Weber	1,947,391	1,848,169	1,962,014
221	Office of the	Benefits	200	Weber	1,030,932	1,030,932	976,367
222	Principal	Professional Svc.	300	Weber	0	0	0
223		Transp/Training/Comm/Tuit	500	Weber	52,798	52,798	46,274
224		Supplies	600	Weber	49,023	49,023	47,982
225		Equipment	700	Weber	191	191	3,600
226					3,080,335	2,981,113	3,036,237

	B	C	D	E	Y	Z	AA
	Function	Description	Account Number	Budget Responsibility	2014-2015 Preliminary	2014-2015 Proposed Final	2014-2015 Final
6							
227	2390	Salaries/Wages	100	Stewart	458,458	456,502	316,851
228	Administrative	Benefits	200	Stewart	277,822	277,822	175,060
229	Support Services	Transp/Training/Comm/Tuit	500	Stewart	13,974	13,974	13,974
230		Supplies	600	Stewart	7,650	7,650	7,650
231		Equipment	700	Stewart	3,060	3,060	3,060
232		Dues/Judgements/Misc.	800	Stewart	11,220	11,220	11,220
233					772,184	770,229	527,816
234	2400 ABG Prof Dev	Salaries/Wages	100	Weber	0	0	0
235		Benefits	200	Weber	0	0	0
236		Professional Svc.	300	Weber	0	0	0
237					0	0	0
238	2430 Dental	Salaries/Wages	100	Stewart	0	0	0
239					0	0	0
240	2440	Salaries/Wages	100	Weber	461,198	457,841	531,512
241	Nursing Services	Benefits	200	Weber	327,019	327,019	332,852
242		Professional Svc.	300	Weber	12,075	12,075	12,075
243		Transp/Training/Comm/Tuit	500	Weber	2,040	2,040	2,040
244		Supplies	600	Weber	6,342	6,342	6,342
245		Equipment	700	Weber	6,681	6,681	6,681
246					815,356	811,999	891,502
247	2500	Salaries/Wages	100	Bus Admin	537,160	535,903	525,764
248	Business	Benefits	200	Bus Admin	281,496	281,496	269,278
249	Administration	Professional Svc.	300	Bus Admin	0	0	0
250		Property Maint. Svc.	400	Bus Admin	0	0	0
251	Services	Transp/Training/Comm/Tuit	500	Bus Admin	30,661	30,661	30,661
252		Supplies	600	Bus Admin	13,922	13,922	13,922
253		Equipment	700	Bus Admin	2,244	2,244	2,244
254		Dues/Judgements/Misc.	800	Bus Admin	26,009	26,009	26,009
255					891,492	890,235	867,878
256	2610	Salaries/Wages	100	Kennerknecht	952,135	895,078	990,280
257	Physical Plant	Benefits	200	Kennerknecht	510,177	510,177	483,779
258	Facilities	Professional Svc.	300	Kennerknecht	24,164	24,164	24,164
259		Property Maint. Svc.	400	Kennerknecht	1,034,069	1,069,069	1,069,069
260		Transp/Training/Comm/Tuit	500	Kennerknecht	226,302	226,302	261,302
261		Supplies	600	Kennerknecht	287,909	287,909	287,909
262		Equipment	700	Kennerknecht	35,700	35,700	35,700
263		Dues/Judgements/Misc.	800	Kennerknecht	3,570	3,570	3,570
264					3,074,025	3,051,968	3,155,773

	B	C	D	E	Y	Z	AA
	Function	Description	Account Number	Budget Responsibility	2014-2015 Preliminary	2014-2015 Proposed Final	2014-2015 Final
6							
265	2620	Salaries/Wages	100	Kennerknecht	1,291,148	1,172,148	1,145,418
266	Plant Maintenance	Benefits	200	Kennerknecht	1,057,172	1,057,172	883,829
267		Professional Svc.	300	Kennerknecht	0	0	0
268	& Operation	Property Maint. Svc.	400	Kennerknecht	228,687	183,237	183,237
269		Supplies	600	Kennerknecht	424,442	424,442	424,442
270					3,001,450	2,837,000	2,636,926
271	2710	Salaries/Wages	100	Bus Admin	60,552	60,552	59,227
272	Student	Benefits	200	Bus Admin	34,675	34,675	36,192
273	Transportation	Transp/Training/Comm/Tuit	500	Bus Admin	3,970	3,970	3,970
274	Services	Supplies	600	Bus Admin	2,133	2,133	2,133
275		Equipment	700	Bus Admin	510	510	510
276		Dues/Judgements/Misc.	800	Bus Admin	673	673	673
277					102,514	102,514	102,706
278	2720	Transp/Training/Comm/Tuit	500	Bus Admin	5,955,399	5,329,000	5,329,000
279	Vehicle Operation	Supplies(Bulk Fuel)	600	Bus Admin	0	0	0
280					5,955,399	5,329,000	5,329,000
281	2750 Non-Pub Trans	Transp/Training/Comm/Tuit	500	Bus Admin	103,020	103,020	103,020
282					103,020	103,020	103,020
283	2813	Salaries/Wages	100	Weber	0	0	0
284	Program	Benefits	200	Weber	0	0	0
285	Evaluation	Professional Svc.	300	Weber	0	0	0
286		Transp/Training/Comm/Tuit	500	Weber	0	0	0
287		Supplies	600	Weber	0	0	0
288					0	0	0
289	2834	Salaries/Wages	100	Weber	0	0	0
290	Staff Dev. Cert.	Benefits	200	Weber	0	0	0
291	Non-Instructional	Transp/Training/Comm/Tuit	500	Weber	3,060	3,060	3,060
292					3,060	3,060	3,060
293	2836	Salaries/Wages	100	Weber	0	0	0
294	Prof. Development	Benefits	200	Weber	0	0	0
295	Non-Certified	Professional Svc.	300	Weber	0	0	0
296	Non-Instructional	Transp/Training/Comm/Tuit	500	Weber	0	0	0
297					0	0	0
298	2843 Programming	Professional Svc.	300	Bus Admin	3,060	3,060	3,060
299					3,060	3,060	3,060
300	2849	Professional Svc.	300	Bus Admin	0	0	0
301	Data Processing	Property Maint. Svc.	400	Bus Admin	0	0	0
302	Services	Supplies	600	Bus Admin	0	0	0
303		Equipment	700	Bus Admin	0	0	0
304					0	0	0

	B	C	D	E	Y	Z	AA
	Function	Description	Account Number	Budget Responsibility	2014-2015 Preliminary	2014-2015 Proposed Final	2014-2015 Final
6							
305	2850	Salaries/Wages	100	Weber	60,384	60,252	77,807
306	Federal Programs	Benefits	200	Weber	51,840	51,840	56,683
307		Professional Svc.	300	Weber	0	0	0
308		Transp/Training/Comm/Tuit	500	Weber	255	255	255
309		Supplies	600	Weber	204	204	204
310		Equipment	700	Weber	0	0	0
311					112,682	112,550	134,949
312	2900 Media Svc	Transp/Training/Comm/Tuit	500	Clark	79,652	79,652	79,652
313					79,652	79,652	79,652
314	3200	Salaries/Wages	100	Weber	158,541	158,541	158,646
315	Student Activities	Benefits	200	Weber	8,592	8,592	22,285
316		Professional Svc.	300	Weber	7,650	7,650	7,650
317		Transp/Training/Comm/Tuit	500	Weber	40,771	30,771	30,771
318		Supplies	600	Weber	765	765	765
319		Equipment	700	Weber	510	510	510
320		Dues/Judgements/Misc.	800	Weber	0	0	0
321					216,829	206,829	220,627
322	3201	Salaries/Wages	100	Weber	0	0	0
323	Student Activities	Benefits	200	Weber	0	0	0
324					0	0	0
325	3390	Salaries/Wages	100	Weber	0	0	0
326	Parent	Benefits	200	Weber	0	0	0
327		Professional Svc.	300	Weber	7,140	7,140	7,140
328	Involvement	Supplies	600	Weber	10,710	10,710	10,710
329					17,850	17,850	17,850
330	4200/5100	Dues/Judgements/Misc.	800	Bus Admin	0	0	0
331					0	0	0
332	5110 Debt Service	Fund Transfers	900	Bus Admin	3,656,986	4,021,854	4,021,854
333					3,656,986	4,021,854	4,021,854
334	5220 Athletics	Fund Transfers	900	Bus Admin	694,812	644,812	644,812
335					694,812	644,812	644,812
336	5220 Food Service	Equipment	930	Bus Admin	126,000	126,000	126,000
337					126,000	126,000	126,000
338	5230 Capital Res.	Fund Transfers	900	Bus Admin	480,000	0	0
339					480,000	0	0
340	5240 Debt Service	Fund Transfers	900	Bus Admin	0	0	0
341					0	0	0
342	5900 Contingency	General Contingency	120	Clark	0	0	0
343	5900 Contingency	Non Athletic Supplemental	194	Clark	0	0	0
344	5900 Contingency	Contingency High Ed	910	Clark	0	0	0
345	5900 Contingency	Unresolved Staff	912	Clark	150,000	150,000	300,000
346	5900 Contingency	Heating Fuel Contingency	921	Clark	0	0	0
347	5900 Contingency	Fuel Transportation Contingency	933	Clark	50,000	50,000	50,000
348	5900 Contingency	Superintendent Reserve	934	Clark	0	0	0
349	5900 Contingency	Board Goals/Facilities Plan	950	Clark	100,000	100,000	100,000
350	5900 Contingency	Athletics	999	Bus Admin	0	0	0
351	Contingency Total				300,000	300,000	450,000
352					71,568,979	68,919,498	69,028,743
353							
354							
355					Final Analysis	Revenue (2 mill)	68,017,746
356						Expenses	69,028,743
357						Surplus (Deficit)	(1,010,997)
358						Use Committed PSERS	355,220
359						ADJ Surplus (Deficit)	(655,777)

LEA Name: Warren County SD

Class: 2

AUN Number: 105628302

County:

Warren

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/30/2014

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

(814) 723-6900 1030
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

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 105628302 Warren County SD

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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
2 Estimated Beginning Fund Balance - Assigned
3 Estimated Beginning Fund Balance - Unassigned

4
5
6

Total Estimated Beginning Unreserved Fund Balance Available
for Appropriation and Reserves Scheduled For Liquidation
During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources
7000 Revenue from State Sources
8000 Revenue from Federal Sources
9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing
Sources Available for Appropriation

8,342,753

701,362

3,173,137

0

0

0

12,217,252

24,909,906

40,618,829

2,489,011

0

68,017,746

80,234,998

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 105628302 Warren County SD

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<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	100,000
6140	Current Act 511 Taxes - Flat Rate Assessments	3,325,000
6150	Current Act 511 Taxes - Proportional Assessments	0
6160	Non-Real Estate Taxes - First Class Districts Only	1,250,852
6400	Delinquencies on Taxes Levied / Assessed by LEA	30,000
6500	Earnings on Investments	0
6700	Revenues from District Activities	25,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	225,000
6920	Contributions/Donations/Grants From Private Sources	0
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

FUNCTION DESCRIPTION

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	341,000
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		40,618,829

Amounts

FUNCTION	DESCRIPTION	Amounts
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	774,000
8512	IDEA, Part B	0
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 Immigrant 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)	120,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	30,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		2,489,011

82

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 +	<u>\$2,735,100</u>	
Total Approx. Tax Revenue:	\$21,920,506	
Approx. Tax Levy for Tax Rate Calculation:	\$23,993,168	Total
	Warren	

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		
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$19,185,406
(n * Est. Pct. Collection)		

2014-2015 Final General Fund Budget (PDE-2028)

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

Information Related to Property Tax Relief	
Assessed Value Exclusion per Homestead	\$4,777
Number of Homestead/Farmstead Properties	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 +	<u>\$2,735,100</u>			
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>

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Warren	452,993,596	52.9658	23,993,168			90.25000%	
			0			0.00000%	
			0			0.00000%	
			0			0.00000%	
Totals:	452,993,596		23,993,168	-	21,258,068	90.25000%	19,185,406
				Rate			Estimated Revenue
				0.00			0

6120 Per Capita Taxes, Section 679

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142	Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	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	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.50%	0.00%	3,300,000	3,100,000
6152	Occupation Taxes - Proportional Rate	0	0.00%	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	0.00%	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			3,425,000	3,425,000
				12	15,514,490
				Market Value	(511 Limit)

Act 511 Tax Limit ---> 1,292,874,181 X 12 Mills

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 105628302 Warren County SD

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Comparison of Tax Rate Changes to Index (CTRI)

2013-2014 vs. 2014-2015

Page E-1

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									
6120	Per Capita Taxes, Section 679	50.9658	52.9658	3.92%	No	3.0%				
	<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									

24 PS 6-688

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

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

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

Total Budgeted Expenditures	\$69,028,743.00
Ending Unassigned Fund Balance	\$3,218,722.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.7%

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

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

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

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 105628302 Warren County SD

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ITEM	AMOUNTS	
1000 Instruction	30,416,533	
1100 Regular Programs - Elementary/Secondary	9,597,632	
1200 Special Programs - Elementary/Secondary	1,267,287	
1300 Vocational Education	137,767	
1400 Other Instructional Programs - Elementary/Secondary	5,423	
1500 Nonpublic School Programs	0	
1600 Adult Education Programs	0	
1700 Higher Education Programs	0	
1800 Pre-Kindergarten	0	
Total 1000 Instruction	41,424,642	
2000 Support Services	1,314,326	
2100 Support Services - Pupil Personnel	3,037,685	
2200 Support Services - Instructional Staff	4,463,421	
2300 Support Services - Administration	891,502	
2400 Support Services - Pupil Health	867,878	
2500 Support Services - Business	5,792,700	
2600 Operation & Maintenance of Plant Services	5,534,725	
2700 Student Transportation Services	141,069	
2800 Support Services - Central	79,652	
2900 Other Support Services	22,122,958	
Total 2000 Support Services	0	
3000 Operation of Non-instructional Services	220,627	
3100 Food Services	17,850	
3200 Student Activities	0	
3300 Community Services	238,477	
3400 Scholarships and Awards	0	
Total 3000 Operation of Non-instructional Services	0	
4000 Facilities Acquisition, Construction and Improvement Services	0	
4000 Facilities Acquisition, Construction and Improvement Services	0	
Total 4000 Facilities Acquisition, Construction and Improvement	63,786,077	
Total Estimated Expenditures		
Other Expenditures and Financing Uses	4,021,854	
5100 Debt Service	770,812	
5200 Interfund Transfers - Out	0	
5300 Transfers Involving Component Units	450,000	
5900 Budgetary Reserve	5,242,666	
Total Other Financing Uses	69,028,743	
Total Estimated Expenditures and Other Financing Uses	0	
Appropriation of Prior Year Fund Balance		
Total Appropriations	69,028,743	
Ending Committed, Assigned and Unassigned Fund Balance	11,206,255	

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2014-2015 Final General Fund Budget (PDE-2028)

AUN: 105628302 Warren County SD

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Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,715,133
200	Personnel Services-Employee Benefits	9,815,025
300	Purchased Professional & Technical Services	1,025,726
400	Purchased Property Services	17,438
500	Other Purchased Services	3,810,256
600	Supplies	999,627
700	Property	22,408
800	Other Objects	10,920
	Total Regular Programs - Elementary/Secondary	30,416,533
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,463,355
200	Personnel Services-Employee Benefits	3,360,962
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	9,597,632
1300	Vocational Education	
100	Personnel Services-Salaries	671,645
200	Personnel Services-Employee Benefits	377,538
300	Purchased Professional & Technical Services	1,530
400	Purchased Property Services	7,344
500	Other Purchased Services	11,322
600	Supplies	154,538
700	Property	38,270
800	Other Objects	5,100
	Total Vocational Education	1,267,287
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	99,853
200	Personnel Services-Employee Benefits	37,225
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	137,767

<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	41,424,642

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000 SUPPORT SERVICES		
2100 Support Services - Pupil Personnel		
100 Personnel Services-Salaries		813,478
200 Personnel Services-Employee Benefits		460,124
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		1,314,326
2200 Support Services - Instructional Staff		
100 Personnel Services-Salaries		996,378
200 Personnel Services-Employee Benefits		531,044
300 Purchased Professional & Technical Services		10,200
400 Purchased Property Services		768,426
500 Other Purchased Services		460,182
600 Supplies		264,519
700 Property		5,100
800 Other Objects		1,836
Total Support Services - Instructional Staff		3,037,685
2300 Support Services - Administration		
100 Personnel Services-Salaries		2,640,698
200 Personnel Services-Employee Benefits		1,296,101
300 Purchased Professional & Technical Services		407,510
400 Purchased Property Services		816
500 Other Purchased Services		84,017
600 Supplies		82,029
700 Property		9,720
800 Other Objects		(57,470)
Total Support Services - Administration		4,463,421
2400 Support Services - Pupil Health		
100 Personnel Services-Salaries		531,512
200 Personnel Services-Employee Benefits		332,852
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		891,502

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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Function-Object Description

Amounts

2500 Support Services - Business

100	Personnel Services-Salaries	525,764
200	Personnel Services-Employee Benefits	269,278
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	867,878

2600 Operation & Maintenance of Plant Services

100	Personnel Services-Salaries	2,135,698
200	Personnel Services-Employee Benefits	1,367,608
300	Purchased Professional & Technical Services	24,164
400	Purchased Property Services	1,252,307
500	Other Purchased Services	261,302
600	Supplies	712,351
700	Property	35,700
800	Other Objects	3,570
	Total Operation & Maintenance of Plant Services	5,792,700

2700 Student Transportation Services

100	Personnel Services-Salaries	59,227
200	Personnel Services-Employee Benefits	36,192
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	5,534,725

2800 Support Services - Central

100	Personnel Services-Salaries	77,807
200	Personnel Services-Employee Benefits	56,683
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	141,069

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Function-Object	Description	Amounts
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	79,652
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	79,652
	Total Support Services	22,122,958
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	158,646
200	Personnel Services-Employee Benefits	22,285
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	220,627

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Function-Object	Description	Amounts
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	10,710
600	Supplies	0
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	238,477
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	0
800	Other Objects	4,021,854
900	Other Uses of Funds	4,021,854
	Total Debt Service	
5200	Interfund Transfers - Out	770,812
900	Other Uses of Funds	770,812
	Total Interfund Transfers - Out	

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<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	450,000
800	Other Objects	450,000
	Total Budgetary Reserve	5,242,666
	Total Other Expenditures and Financing Uses	
	TOTAL EXPENDITURES	69,028,743

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CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
General Fund	9,000,000	9,000,000
Special Revenue Fund	0	0
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund	0	0
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	16,000,000	9,850,000
Capital Projects Fund -- Other	5,000	5,000
Debt Service Fund	30,000	30,000
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	290,000	292,000
Fiduciary Trust Fund (Investment, Pension)	1,580,000	1,600,000
Agency Fund		
Total Cash and Short-Term Investments	26,905,000	20,777,000

LONG-TERM INVESTMENTS

General Fund	0	0
Special Revenue Fund	0	0
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund	0	0
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

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LONG-TERM INDEBTEDNESS

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

SHORT-TERM PAYABLES

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>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
	0	0
	0	0
	94,638,405	90,616,551
	0	0
	0	0
	0	0
	94,638,405	90,616,551
	4,021,854	4,275,909
	2,000,000	1,000,000
	6,021,854	5,275,909
TOTAL INDEBTEDNESS	<u>100,660,259</u>	<u>95,892,460</u>

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Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	7,987,533	
	Explanation: <i>psers, medical payments, textbook replacement, technology infrastructure and replacement, school board tax and contingency, capital improvements</i>	0	
0840	Estimated Ending Assigned Fund Balance		
0850	Estimated Ending Unassigned Fund Balance	3,218,722	
	Explanation: <i>Fund Balance</i>		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		11,206,255
5900	Budgetary Reserve		450,000
	Explanation: <i>unplanned budgetary requirements</i>		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		11,656,255
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0

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