LEA Name: Warren County SD Class: 2 AUN Number: 105628302 County: Warren

PDE-2028 - PRELIMINARY GENERAL FUND BUDGET Fiscal Year 07/01/2015 - 06/30/2016

General Fund Budget Ap	<u>proval</u>	
Date of Adoption of the General Fund Bud	et:	
President of the Board - Original Signature Required	Date	
Secretary of the Board - Original Signature Required	Date	
Chief School Administrator - Original Signature Required	Date	
James M Grosch	(814) 723-6903	1030
Contact Person	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

Page A-1

AUN: 105628302 Warren County SD

Printed 2/13/2015 1:37:44 PM v1.0

	<u>ITEM</u>	AMOUN	тѕ
Appro	ated Beginning Unreserved Fund Balance Available for priation and Reserves Scheduled For Liquidation During iscal Year		
1	Estimated Beginning Fund Balance - Committed	7,987,533	
2	Estimated Beginning Fund Balance - Assigned	0	
3	Estimated Beginning Fund Balance - Unassigned	3,259,896	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		11,247,429
Estim	ated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	27,979,827	
7000	Revenue from State Sources	39,054,277	
8000	Revenue from Federal Sources	4,368,850	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		71,402,954
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	=	82,650,383

2015-2016 Preliminary General Fund Budget (PDE-2028) Real Estate Tax Rate (RETR) Report for 2015-2016 AUN: 105628302 Warren County SD Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Printed 2/13/2015 1:37:46 PM v1.0 Page C-1 Act 1 Index (current): 2.7% Calculation Method: Rate Approx. Tax Revenue from RE Taxes: \$22,233,784 Amount of Tax Relief for Homestead Exclusions + <u>\$0</u> Total Approx. Tax Revenue: \$22,233,784 Approx. Tax Levy for Tax Rate Calculation: \$24,446,162 Warren Total 2014-15 Data a. Assessed Value \$452,993,596 \$452,993,596 b. Real Estate Mills 51.9658 I. 2015-16 Data c. 2013 STEB Market Value \$1,297,538,862 \$1,297,538,862 d. Assessed Value \$452,993,596 \$452,993,596 e. Assessed Value of New Constr/ Renov \$0 \$0 2014-15 Calculations \$23,540,175 f. 2014-15 Tax Levy \$23,540,175 (a * b) 2015-16 Calculations g. Percent of Total Market Value 100.00000% 100.00000% h. Rebalanced 2014-15 Tax Levy \$23,540,175 \$23,540,175 (f Total * g) i. Base Mills Subject to Index 51.9658 (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment Calculation of Tax Rates and Levies Generated j. Weighted Avg. Collection Percentage 90.95000% 90.95000% k. Tax Levy Needed \$24,446,162 \$24,446,162 (Approx. Tax Levy * g) I. 2015-16 Real Estate Tax Rate 53.9658 III. (k / d * 1000) m. Tax Levy Generated by Mills \$24,446,162 \$24,446,162 (1 / 1000 * d) n. Tax Levy minus Tax Relief for Homestead Exclusions \$24,446,162 (m - Amount of Tax Relief for Homestead Exclusions) o. Net Tax Revenue Generated By Mills \$22,233,784

(n * Est. Pct. Collection)

AUN: 105628302 Warren County SD

Printed 2/13/2015 1:37:46 PM v1.0

Real Estate Tax Rate (RETR) Report for 2015-2016

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

Page C-2

Act 1 Index (current): 2.7%

Calculation Method:

IV.

Rate

Approx. Tax Revenue from RE Taxes:

\$22,233,784

Amount of Tax Relief for Homestead Exclusions +

<u>\$0</u>

Total Approx. Tax Revenue:

\$22,233,784

Approx. Tax Levy for Tax Rate Calculation:

\$24,446,162

Warren

Total

ndex Maximums		119614
p. Maximum Mills Based On Index (i * (1 + Index))	53.3688	
q. Mills In Excess of Index if (I > p), (I - p)	0.5970	
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$24,175,725	
s. Millage Rate within Index? (If I > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$270,437	
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$245,962	

	Information Related to Property Tax Relief	
	Assessed Value Exclusion per Homestead	\$0
	Number of Homestead/Farmstead Properties	0
V.	Median Assessed Value of Homestead Properties	

AUN: 105628302 Warren County SD

Printed 2/13/2015 1:37:46 PM v1.0

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$22,233,784

Amount of Tax Relief for Homestead Exclusions +

<u>\$0</u>

Total Approx. Tax Revenue:

\$22,233,784

Approx. Tax Levy for Tax Rate Calculation:

\$24,446,162

Warren

ering ne rax nate #0	\$0 \$0 \$0
/6	ring RE Tax Rate \$0

Real Estate Tax Rate (RETR) Report for 2015-2016

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

Page C-3

Total

AUN: 105628302 Warren County SD

Printed 2/13/2015 1:37:47 PM v1.0

LOCAL EDUCATION AGENCY TAX DATA (TAXD) REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

CODE

6111 Current Real Estate Taxes

				Amount of Tax Relief	for]	Tax Levy Minus Homestead		Net Tax Revenue
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclusio	<u>ns</u>	Exclusions	Percent Collected	Generated By Mills
Warren	452,993,596	53.9658	24,446,162				90.95000%	
	0		0				0.00000%	
	0		0				0.00000%	
	0		0				0.00000%	
Totals:	452,993,596		24,446,162	0		24,446,162	90.95000%	= 22,233,784
				<u>Rate</u>				Estimated Revenue
6120 Per Capita	a Taxes, Section 679			0.00				0

Current Act 511 Taxes - Flat Rate Assessments	<u>Rate</u>	<u>Ad</u>	ld'l Rate (if appl.)		<u>Tax Levy</u>	Estimated Revenue
Per Capita Taxes, Act 511	\$0.00		\$0.00		0	0
Procupation Taxes - Flat Rate	\$0.00		\$0.00		0	0
Local Services / Occupational Privilege Taxes	\$5.00		\$0.00		100,000	100,000
Trailer Taxes	\$0.00		\$0.00		0	0
Business Privilege Taxes - Flat Rate	\$0.00		\$0.00		0	0
Mechanical Device Taxes - Flat Rate	\$0.00		\$0.00		0	0
Other Flat Rate Assessments	\$0.00		\$0.00		0	0
Total Current Act 511 Taxes - Flat Rate Assessments					100,000	<u>100,000</u>
Current Act 511 Taxes - Proportional Assessments	<u>Rate</u>	<u>Ad</u>	d'l Rate (if appl.)		<u>Tax Levy</u>	Estimated Revenue
Earned Income Taxes, Act 511	0.50%		0.00%		3,100,000	3,100,000
Coccupation Taxes - Proportional Rate	0		0		0	0
Real Estate Transfer Taxes	1.00%		0.00%		236,250	236,250
Amusement Taxes	0.00%		0.00%		0	0
Business Privilege Taxes - Proportional Rate	0		0		0	0
Mechanical Device Taxes - Percentage	0.00%		0.00%		0	0
Mercantile Taxes	0		0		0	0
Other Proportional Assessments	0		0		0	0
Total Current Act 511 Taxes - Proportional Assessments					<u>3,336,250</u>	<u>3,336,250</u>
Total Act 511, Current Taxes						<u>3,436,250</u>
	Act 511 Tax Limit	>	1,297,538,862	Χ	12	15,570,466
	Per Capita Taxes, Act 511 Occupation Taxes - Flat Rate Local Services / Occupational Privilege Taxes Trailer Taxes Business Privilege Taxes - Flat Rate Mechanical Device Taxes - Flat Rate Other Flat Rate Assessments Total Current Act 511 Taxes - Flat Rate Assessments Current Act 511 Taxes - Proportional Assessments Earned Income Taxes, Act 511 Occupation Taxes - Proportional Rate Real Estate Transfer Taxes Amusement Taxes Business Privilege Taxes - Proportional Rate Mechanical Device Taxes - Percentage Mercantile Taxes Other Proportional Assessments Total Current Act 511 Taxes - Proportional Assessments	Per Capita Taxes, Act 511 \$0.00 Cocupation Taxes - Flat Rate \$0.00 Local Services / Occupational Privilege Taxes \$5.00 Trailer Taxes \$0.00 Business Privilege Taxes - Flat Rate \$0.00 Mechanical Device Taxes - Flat Rate \$0.00 Other Flat Rate Assessments \$0.00 Total Current Act 511 Taxes - Flat Rate Assessments Current Act 511 Taxes - Proportional Assessments Earned Income Taxes, Act 511 \$0.50% Cocupation Taxes - Proportional Rate \$0.00% Real Estate Transfer Taxes \$0.00% Mechanical Device Taxes - Proportional Rate \$0.00% Mechanical Device Taxes - Proportional Rate \$0.00% Mechanical Device Taxes - Proportional Rate \$0.00% Mercantile Taxes \$0.00% Total Current Act 511 Taxes - Proportional Rate \$0.00% Mercantile Taxes \$0.00% Total Current Act 511 Taxes - Proportional Assessments Total Act 511, Current Taxes	Per Capita Taxes, Act 511 \$0.00 2 Occupation Taxes - Flat Rate \$0.00 3 Local Services / Occupational Privilege Taxes \$5.00 4 Trailer Taxes \$0.00 5 Business Privilege Taxes - Flat Rate \$0.00 6 Mechanical Device Taxes - Flat Rate \$0.00 7 Other Flat Rate Assessments \$0.00 8 Other Flat Rate Assessments \$0.00 9 Other Flat Rate Assessments \$0.00 1 Total Current Act 511 Taxes - Flat Rate Assessments \$0.00 2 Current Act 511 Taxes - Proportional Assessments \$0.50% 3 Cocupation Taxes - Proportional Rate \$0.00% 4 Advancement Taxes \$0.00% 5 Business Privilege Taxes - Proportional Rate \$0.00% 6 Mechanical Device Taxes - Percentage \$0.00% 7 Mercantile Taxes \$0 9 Other Proportional Assessments \$0 Total Current Act 511 Taxes - Proportional Assessments \$0 Total Act 511, Current Taxes \$0	Per Capita Taxes, Act 511 \$0.00 \$0.00 Cocupation Taxes - Flat Rate \$0.00 \$0.00 Local Services / Occupational Privilege Taxes \$5.00 \$0.00 Trailer Taxes \$0.00 \$0.00 Business Privilege Taxes - Flat Rate \$0.00 \$0.00 Mechanical Device Taxes - Flat Rate \$0.00 \$0.00 Other Flat Rate Assessments \$0.00 \$0.00 Total Current Act 511 Taxes - Flat Rate Assessments \$0.00 \$0.00 Current Act 511 Taxes - Proportional Assessments Rate Add'l Rate (if appl.) Earned Income Taxes, Act 511 0.50% 0.00% Occupation Taxes - Proportional Rate 0 0 Occupation Taxes - Proportional Rate 0 0 Amusement Taxes 1.00% 0.00% Business Privilege Taxes - Proportional Rate 0 0 Mechanical Device Taxes - Percentage 0.00% 0.00% Mercantile Taxes 0 0 Other Proportional Assessments 0 0 Total Current Act 511 Taxes - Proportional Assessments 0 <	Per Capita Taxes, Act 511	Per Capita Taxes, Act 511

AUN: 105628302 Warren County SD

Printed 2/13/2015 1:37:50 PM v1.0

Comparison of Tax Rate Changes to Index (CTRI) 2014-2015 vs. 2015-2016

Page E-1

		Tax Rate C	narged in:	Percent	Less than		Additional Tax Rate Charged in:	Percent	Less than
Tax Function	Description	2014-2015 (Rebalanced)	2015-2016	Change in Rate	or equal to Index	Index	2014-2015 2015-2016 (Rebalanced)	Change in Rate	or equal to Index
6111	Current Real Estate Taxes	·						J	'
	Warren County	51.9658	53.9658	3.85%	No	2.7%			
6120	Per Capita Taxes, Section 679								
Act 1	<u>EIT/PIT</u>								
6131	Earned Income Taxes, Act 1								
6132	Personal Income Taxes, Act 1								
Act 5	11 Flat Rate Taxes								
6141	Per Capita Taxes, Act 511								
6142	Occupation Taxes - Flat Rate								
6143	Local Services / Occupational Privilege Tax	\$5.00	\$5.00	0.00%	Yes	2.7%			
6144	Trailer Taxes								
6145	Business Privilege Taxes - Flat Rate								
6146	Mechanical Device Taxes - Flat Rate								
6149	Other Flat Rate Assessments								
Act 5	11 Proportional Rate Taxes								
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.7%			
6152	Occupation Taxes - Proportional Rate								
6153	Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.7%			
6154	Amusement Taxes								
6155	Business Privilege Taxes - Proportional Rate								
6156	Mechanical Device Taxes - Percentage								
6157	Mercantile Taxes								
6159	Other Proportional Assessments								

AUN: 105628302 Warren County SD

Printed 2/13/2015 1:37:53 PM v1.0

Page F-1

	ITEM			AMOUN'	тѕ	
1000	Instructi	ion				
1000	1100	Regular Programs - Elementary/Secondary	30,490,762			
	1200	Special Programs - Elementary/Secondary	11,474,775			
	1300	Vocational Education	1,305,576			
	1400	Other Instructional Programs - Elementary/Secondary	125,432			
	1500	Nonpublic School Programs	3,098,304			
	1600	Adult Education Programs	0			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	0			
		000 Instruction	46,494,849			
2000		t Services				
2000	2100	Support Services - Pupil Personnel	1,385,156			
	2200	Support Services - Instructional Staff	3,199,208			
	2300	Support Services - Administration	4,735,824			
	2400	Support Services - Pupil Health	932,801			
	2500	Support Services - Business	903,644			
	2600	Operation & Maintenance of Plant Services	5,982,049			
	2700	Student Transportation Services	5,752,210			
	2800	Support Services - Central	171,816			
	2900	Other Support Services	82,772			
		000 Support Services	23,145,480			
3000		ion of Non-instructional Services				
	3100	Food Services	0			
	3200	Student Activities	199,914			
	3300	Community Services	18,149			
	3400	Scholarships and Awards	0			
	Total 3	000 Operation of Non-instructional Services	218,063			
4000		es Acquisition, Construction and Improvement Services				
	4000	Facilities Acquisition, Construction and Improvement Services	0			
		1000 Facilities Acquisition, Construction and Improvement	0			
		Estimated Expenditures		69,858,392		
5000		Expenditures and Financing Uses				
0000	5100	Debt Service	2,904,300			
	5200	Interfund Transfers - Out	809,353			
	5300	Transfers Involving Component Units	0			
	5500	Special and Extraordinary Items	0			
	5900	Budgetary Reserve	450,000			
		Other Financing Uses		4,163,653		
		otal Estimated Expenditures and Other Financing Uses			74,022,045	
		ppropriation of Prior Year Fund Balance			0	
	• •	Total Appropriations				74,022,045
		Ending Committed, Assigned and Unassigned Fund Balance				8,628,338