

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 Approval**

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
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

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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>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
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	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b>11,247,429</b>
<b>Estimated Revenues And Other Financing Sources</b>		
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	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b>71,402,954</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b>82,650,383</b>

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 + \$0

Total Approx. Tax Revenue: \$22,233,784

Approx. Tax Levy for Tax Rate Calculation: \$24,446,162  
Warren

Total

<b>2014-15 Data</b>		
a. Assessed Value	\$452,993,596	\$452,993,596
b. Real Estate Mills	51.9658	
<b>I. 2015-16 Data</b>		
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
<b>2014-15 Calculations</b>		
f. 2014-15 Tax Levy	\$23,540,175	\$23,540,175
(a * b)		
<b>2015-16 Calculations</b>		
II. 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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.95000%	90.95000%
k. Tax Levy Needed	\$24,446,162	\$24,446,162
(Approx. Tax Levy * g)		
III. I. 2015-16 Real Estate Tax Rate	53.9658	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$24,446,162	\$24,446,162
(I / 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)		

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 + \$0

Total Approx. Tax Revenue: \$22,233,784

Approx. Tax Levy for Tax Rate Calculation: \$24,446,162

Warren

Total

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

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

Total Approx. Tax Revenue: \$22,233,784

Approx. Tax Levy for Tax Rate Calculation: \$24,446,162  
Warren

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$0

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	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>	<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%	3,100,000	3,100,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	236,250	236,250
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			3,336,250	3,336,250

**Total Act 511, Current Taxes**

Act 511 Tax Limit --->	1,297,538,862	X	12	15,570,466
	Market Value		Mills	(511 Limit)

[illegible]

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
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	
	<b>Total 1000 Instruction</b>	<b>46,494,849</b>	
2000	Support Services		
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	
	<b>Total 2000 Support Services</b>	<b>23,145,480</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	199,914	
3300	Community Services	18,149	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>218,063</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>	<b>69,858,392</b>	
5000	Other Expenditures and Financing Uses		
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	
	<b>Total Other Financing Uses</b>	<b>4,163,653</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>74,022,045</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>74,022,045</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>8,628,338</b>