

Warren County School District

Warren, Pennsylvania

PROPOSED FINAL BUDGET

2015-2016

May 28, 2015





Warren County School District

Proposed Final Budget 2015-2016

1. Introduction

The Warren County School District's (WCSD) Proposed Final Budget for the 2015-2016 school year is \$77,711,511. This is \$6,994,375 or 9.89% more than the 2014-2015 school year budget of \$70,717,136. The Proposed Final Budget includes purchases of Technology, Textbooks and Building Maintenance that has been deferred over a period of time. Committed Fund Balance will be used to offset these expenditures. Additionally, should the Governor's Proposed Funding for the WCSD materialize, this budget restores some previously cut items and adds some items that will enhance the educational opportunities for students in the district. The Proposed Final Budget is designed to serve an estimated enrollment of 4,366 students, which is a decrease of approximately 133 students or 2.96% from the 2014-2015 school year.

The Proposed Final Budget is presented in 7 sections.

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WARREN COUNTY SCHOOL DISTRICT

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

WILLIAM A. CLARK, D.Ed.
SUPERINTENDENT

May 28, 2015

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

Ladies and Gentlemen:

The following tax structure and resource allocation is presented for your consideration in support of the **Proposed Final Budget** for the 2015-16 school year with expenditures of \$77,711,511.

1. A tax rate of **53.3688 Mills (\$5.33688 per hundred dollars)** of assessed valuation on all the real estate in the District.
2. Local Enabling Taxes under ACT 511:
 - A. A ½ of 1% Wage and Income Tax
 - B. A 1% Real Estate Transfer Tax
 - C. Local Services Tax of \$5.00
3. Estimated Fund Balance and Budgetary Reserve of \$11,967,684

Authorization to advertise as legally required is requested

Respectfully submitted,

FINANCE COMMITTEE

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

Priority List of Potential Additions

5/27/2015

(0) Low priority addition

(1) Medium priority addition

(2) High priority addition

PACKAGE	PACKAGE	PACKAGE	PACKAGE	Goal	Expenditure Additions	Additional Amount	Cumulative Additions	Donna Zariczny	Arthur Stewart	John Anderson	Mike Zamborik	Jack Werner	Marcy Morgan	Paul Mangione	Mary Ann Paris	Tom Knapp	Average Rating
1	2			1	RTII Model	\$ 8,000	\$ 8,000	2	2		1	2	2	2	2	2	1.9
*	1	2		1	Textbooks - Adjustment to 7 year plan	\$ 200,000	\$ 208,000	1	2		1	2	2	2	2	2	1.8
1	2			1	High School Reform Plan	\$ 4,000	\$ 212,000	2	2		1	2	2	2	2	1	1.8
1	2			1	Elementary Teachers to reduce class sizes 2 FTE	\$ 140,000	\$ 352,000	2	2		1	2	1	2	0	2	1.5
1	2			3	Centralized Registration/Volunteers/Child Abuse Mandate: Secretary (1 FTE)	\$ 41,000	\$ 393,000	2	2		1	1	2	1	1	1	1.4
1	2			2	Building Systems - Engage experts/Implementation	\$ 100,000	\$ 493,000	2	2		1	1	2	1	1	1	1.4
1	2			2 & 1	Teacher Coaches (1 additional)	\$ 70,000	\$ 563,000	1	2		1	1	2	2	1	1	1.4
1	2			1	Increase to curriculum mapping	\$ 5,000	\$ 568,000	2	2		0	1	2	2	1	0	1.3
1	2			1	Transition Teacher at YHS	\$ 70,000	\$ 638,000	2	2		1	1	1	2	0	1	1.3
1	2			1	Elementary Intervention	\$ 200,000	\$ 838,000	2	2		0	2	1	2	0	1	1.3
1	2			1	Additional Guidance (1 FTE)	\$ 70,000	\$ 908,000	2	2		2	2	0	1	0	1	1.3
1	2			1	Review of content/curriculum resources	\$ 20,000	\$ 928,000	2	2		0	0	2	2	1	1	1.3
1	2			1	Elementary Teachers to reduce class sizes 2 FTE	\$ 140,000	\$ 1,068,000	1	2		1	2	0	2	0	2	1.3
1	2			4	Cyber/Charter Marketing	\$ 10,000	\$ 1,078,000	2	2		0	2	2	0	0	1	1.1
1	2			1	Custodial Add Eisenhower (1 FTE)	\$ 41,000	\$ 1,119,000	2	2		0	0	1	1	1	2	1.1
1	3			3	Unique Need Certification	\$ 50,000	\$ 1,169,000	2	2		0	0	2	2	0	1	1.1
1	3			1	Payment for Student Testing	\$ 4,000	\$ 1,173,000	2	2		0	0	1	2	1	1	1.1
1	3			1	Elementary Intervention (Added level of support)	\$ 200,000	\$ 1,373,000	1	2		0	2	1	2	0	1	1.1
*	1	3		2 & 4	Technology - Adjust plan to 5 year plan	\$ 340,000	\$ 1,713,000	1	2		1	0	2	2	0	1	1.1
1	4			1	Creation of Common Assessments & review reporting tools	\$ 5,000	\$ 1,718,000	2	2		0	0	2	2	0	1	1.1
1	4			NG	PMEA Events	\$ 15,000	\$ 1,733,000	2	2		0	2	1	1	0	1	1.1
1	4			NG	First Aid Certification	\$ 7,000	\$ 1,740,000	2	2		1	0	1	1	1	0	1.0
1	4			1	Increase Support Staff Substitutes	\$ 85,000	\$ 1,825,000	1	2		1	0	1	2	0	1	1.0
1	4			1	Elementary Intervention (Added level of support)	\$ 200,000	\$ 2,025,000	1	2		1	1	0	2	0	1	1.0
1	4			1	Drop out prevention/Alt Ed Staffing (1 aide)	\$ 29,000	\$ 2,054,000	1	2		1	0	1	1	0	1	0.9
1	4			2 & 1	Teacher Coaches (1 additional)	\$ 70,000	\$ 2,124,000	2	2		1	0	0	1	0	0	0.8
1	4			NG	Cafeteria Tables	\$ 40,000	\$ 2,164,000	2	2		0	0	1	0	0	1	0.8
1	4			1	Additional Professional Development	\$ 30,000	\$ 2,194,000	1	2		0	0	1	1	0	1	0.8
1	4			NG	After School Transportation - Late Runs	\$ 35,694	\$ 2,229,694	0	1		2	0	1	0	0	2	0.8
1	4			2	Resource Officer	\$ 60,000	\$ 2,289,694	1	2		0	0	1	1	0	0	0.6
1	5			5	Athletic Trainers	\$ 15,000	\$ 2,304,694	1	1		0	0	0	1	0	2	0.6
1	5			NG	Building & Grounds Utilities	\$ 35,000	\$ 2,339,694	0	0		0	0	0	0	1	1	0.3
1	5			NG	Band Uniforms (WAHS)	\$ 50,000	\$ 2,389,694	0	0		1	0	0	0	0	0	0.1
1	5			2 & 1	Teacher Coaches (1 additional)	\$ 70,000	\$ 2,459,694	0	0		0	0	0	0	0	0	0.0
1	5			NG	Increase to Athletics	\$ 50,000	\$ 2,509,694	0	0		0	0	0	0	0	0	0.0
						\$ 2,509,694											
ITEMS BELOW ARE: PART OF 7 YEAR MUST PLANS, INCLUDED IN BUDGET OR FUNDED ELSEWHERE																	
				4	Bond - Fund WAHS WCCC (Included in previous budget)	\$ 213,972	\$ 213,972										
*				2 & 4	Technology	\$ 196,000	\$ 409,972										
				1	Youngsville Special Ed Teacher (1 FTE) Added after budget presentation	\$ 70,000	\$ 479,972										
*				1	District Textbooks cycle	\$ -	\$ 479,972										
				1	Drop out prevention/Alt Ed Staffing (1 teacher)	\$ 70,000	\$ 549,972										
*				2	Contribution to Capital Reserve Fund	\$ 200,000	\$ 749,972										
				3	Cogent finger printing system (purchased 14-15: \$2,500 donation WBL)	\$ -	\$ 749,972										
				NG	Band Uniforms (WAHS) (3 year track with \$7k for each of 2 years)	\$ 14,000	\$ 763,972										
				1	Admin Support Growth Development	\$ 4,000	\$ 767,972										
				NG	St Bonaventure Transportation	\$ 17,000	\$ 784,972										
					Athletic Trainers	\$ 40,000	\$ 824,972										
					Athletic Trainers	\$ 120,000	\$ 944,972										
						\$ 944,972											
TOTAL FOR ALL						\$ 3,454,666											

* Items are part of a spending plan using previously Board Committed Funds.

Administration rated as High Priority Addition
Administration rated as Medium Priority Addition
Administration rated as Low Priority Addition

	Packages	Packages
PACKAGE 1 \$	2,509,694	1
PACKAGE 2 \$	1,119,000	2
PACKAGE 3 \$	594,000	3
PACKAGE 4 \$	576,694	4
PACKAGE 5 \$	220,000	5
	\$ 1,713,000	2&3
	\$ 2,289,694	2&3&4
	\$ 2,509,694	2&3&4&5

Priority List of Potential Reductions

(0) Can't Live with Cutting it

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

(2) Willing to cut

Expenditure Reductions	Additional Amount	Cumulative Reductions	Mike Zamborik	Paul Mangione	Tom Knapp	Marcy Morgan	Mary Anne Paris	Arthur Stewart	John Anderson	Jack Werner	Donna Zariczny	Average Rating
Reduce teachers due to declining enrollment in Kindergarten: (2 FTE)	\$ 140,000	\$ 140,000	2	2	1	2	2	2		2	2	1.9
* Reduce teachers due to declining enrollment: (1 FTE)	\$ 70,000	\$ 210,000	2	2	0	1	2	2		2	2	1.6
Job sharing - (EXAMPLE - Aides part time with no medical/dental/life)	\$ 1,056,000	\$ 1,266,000	2	2	0	1	2	1		0	0	1.0
* Reduce business program @ HS - change requirements (1 FTE of 3.5 FTE)	\$ 70,000	\$ 1,336,000	1	0	1	1	2	1		0	1	0.9
* Reduce Family Consumer Science @ HS (2 FTE of 4.5 FTE)	\$ 140,000	\$ 1,476,000	1	0	1	1	2	0		0	1	0.8
Job sharing - (EXAMPLE - Custodians part time with no medical/dental/life)	\$ 455,000	\$ 1,931,000	2	2	0	1	0	1		0	0	0.8
* Reduce High School elective offerings - Different for each building (4 FTE)	\$ 280,000	\$ 2,211,000	1	0	0	1	2	0		0	1	0.6
* Reduce Tech Ed program @ HS - change requirements (2 FTE of 5 FTE)	\$ 140,000	\$ 2,351,000	0	0	0	1	2	1		0	1	0.6
Eliminate employee/retiree activity passes	\$ 2,000	\$ 2,353,000	2	0	1	0	2	0		0	0	0.6
* Reduce Library program @ HS (2 FTE of 7 FTE)	\$ 140,000	\$ 2,493,000	1	0	0	0	2	0		0	1	0.5
Evaluate athletic opportunities supported by district funds	\$ 50,000	\$ 2,543,000	1	0	0	0	2	0		0	1	0.5
* Reduce art program @ HS (2 FTE of 8.5FTE)	\$ 140,000	\$ 2,683,000	1	0	0	1	2	0		0	0	0.5
* Eliminate Alternative Education program (2.25 Prof FTE and 1 Aide FTE)	\$ 186,500	\$ 2,869,500	2	0	1	0	0	0		0	0	0.4
* Eliminate Full Day Kindergarten and go to 1/2 Day Kindergarten (7 FTE)	\$ 490,000	\$ 3,359,500	0	0	0	1	2	0		0	0	0.4
* Reduce health & P/E program @ HS (0 FTE as this is a requirement)	\$ -	\$ 3,359,500	1	0	0	0	2	0		0	0	0.4
Evaluate libraries(reduce from 7FTE to 1FTE Librarians and add 7FTE Library Secy)	\$ 126,000	\$ 3,485,500	1	0	0	0	2	0		0	0	0.4
* Increase Elementary class size in K-2 to 30 (2 FTE)	\$ 140,000	\$ 3,625,500	0	0	0	0	2	0		0	0	0.3
District-level marching band (reduce one marching band)	\$ 10,000	\$ 3,635,500	1	1	0	0	0	0		0	0	0.3
District-level athletics (combining sports across district)	\$ 300,000	\$ 3,935,500	1	1	0	0	0	0		0	0	0.3
* Eliminate Vocational Program (1 FTE)	\$ 70,000	\$ 4,005,500	0	0	0	0	0	0		0	1	0.1
Eliminate All District sponsored field trips and competitions	\$ 75,000	\$ 4,080,500	1	0	0	0	0	0		0	0	0.1
* Reduce music program @ HS (0 FTE)	\$ -	\$ 4,080,500	1	0	0	0	0	0		0	0	0.1
Eliminate Textbook purchases	\$ 284,499	\$ 4,364,999	1	0	0	0	0	0		0	0	0.1
* Eliminate all day kindergarten	\$ 980,000	\$ 5,344,999	0	0	0	0	0	0		0	0	0.0
TOTAL FOR ALL	\$ 5,344,999											

* Staffing reductions will be impacted by bumping process and will also have an impact on Unemployment expense. The reduced revenue reimbursement impact for Social Security and Retirement are considered in the expense reduction (For each full time professional and aide reduction, revenue will be reduced by approx \$9k and \$3k, respectively)

What does the 2015 - 2016 budget include?

Alternative Education/Discipline Strategies

The 2015-2016 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 2015-2016 budget as was used in 2014-2015. This provides for \$50 and \$80 per student for Elementary and Secondary, respectively.

Career and Technology Programs

The 2015-2016 budget supports the operation of the Warren County Career Center (WCCC), the district's Area Vocational-Technical School (AVTS). In 2015-2016, the WCCC will offer fifteen programs (Accounting, Auto Collision, Auto Technology, Building and Construction, Business Education, Computer Specialist Technology, Electronics, Food Production, Health Care, 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.

Curriculum

The budget supports the annual curriculum needs of the students, with \$285,000 for new textbooks to replace aged textbooks and to align with curriculum changes that are taking place because of the move to the PA Core Standards. The proposed seven year textbook plan will put the District back on a scheduled curriculum rewrite and textbook purchase schedule.

World Languages—The District will be offering Spanish in all four high schools for students in grades 9-12. French will be offered at Warren Area High School only.

Curriculum Writing - During the 2015-2016 school year several content areas will update planned instruction and align curriculum maps to the PA Core Standards. This will be on the same timeline as textbook purchases.

Curriculum Mapping – The District will continue to support the development of curriculum to adapt to the PA Core. It is expected that the majority of the curriculum will be mapped before the beginning of the 2015-2016 school year. Curriculum mapping will continue during the 2015-2016 school year. Professional development for the 2015-2016 school year will continue to incorporate time for curriculum review as well as lesson planning and instructional practice based on curriculum mapping. The District has budgeted \$20,000 for curriculum development in the 2015-2016 school year and has requested additional funding to support both curriculum writing and professional development.

Multi-Tiered Systems of Support (MTSS) – The District elementary staff received professional development on the initial implementation of the MTSS Model, formerly named Response to Instruction and Intervention (RTII) during the 2014-2015 school year. During the 2015-16 school year, initial implementation will formally begin.

Assessment - The 2015-2016 school year will be the third year of a three year purchase of benchmark assessments using Study Island. With the new assessments taking place this year based on PA Core Standards an analysis of benchmark testing will be taking place to determine purchase for future years. The district will continue to have a goal to implement common assessment throughout a number of content areas.

After School Programming – The 21st Century after school program would continue in all four attendance areas.

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. 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 at 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 2014-2015 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. The district is continuing the Highly Gifted Pilot program for students meeting the requirements.

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 2015-2016 school year. During the 2014-2015 school year, the Warren County School District Virtual Academy serviced a total of 248 students county wide, ranging from 1st grade through 12th grade. Of the 248 students, 76 students enrolled in full time cyber, 12 students enrolled in a part time or blended program, and 160 students took enrichment courses. These 248 students have taken a total of 358 full year/credit courses and 341 half year/credit courses. The Warren County School District Virtual Academy is able to offer flexibility in student scheduling by allowing them to take a core course virtually, thus freeing up a period in school where they can take another course they are interested in such as band, an art class, a foreign language, or a class they cannot get because they wish to attend the Warren County Career Center. Many students take an elective class because it is something they are interested in and it is something we do not offer in the traditional brick and mortar setting.

Additionally, online learning is utilized to support credit recovery. Currently, there are another 165 users across the district using GradPoint which is the online program the Virtual Academy oversees to recover their credits. By the end of the 2014-2015 school year there will be over 200 courses attempted. Over 400 students this year alone have taken advantage of online learning. The WCSD Virtual Academy continues to grow and is changing the face of education today.

Special Education

Special Education: As required by law, the district will continue to provide a free and appropriate education to students with disabilities. Both the Youngsville Elementary Middle School and the Youngsville High School will fully implement 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 2015 - 2016 school year at the level they were staffed during the 2014 - 2015 school year.

Technology

The 2015 - 2016 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. Improvements from the Technology 7 Year Plan are being planned at this time, and installation will take place throughout the 2015-2016 school year.

Athletics

This budget provides \$677,053 to support athletic opportunities for the 2015-2016 school year. The total is distributed among the schools based on participation numbers from the prior year. This amount is used toward salaries, game fees, and some transportation. Communities will once again need to support the athletic teams at the schools in a manner similar to what has been done the past few years to help offset costs associated with supplies, uniforms, transportation, dues/fees, and game fees.

K-12 Co-curricular Offerings

The District will continue to offer co-curricular offerings comparable to prior years in the 2015-2016 school year. Funding for co-curricular activities is primarily used for salary which pays for an adviser for each program. There is approximately \$48,743 budgeted in the 2015-2016 budget for supplemental contracts for co-curricular offerings.

Buildings and Grounds

The 2015-2016 school budget continues to provide for custodial, and continued planned maintenance, utilities, and grounds upkeep for each school plant in the Warren County School District.

Contingency Funding

The 2015-2016 budget has a contingency fund in the amount of \$450,000 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 2015-2016 school year with a projected loss of \$35,000. 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.

Transportation

The District will continue to contract for student transportation that is safe, reliable, efficient, and cost effective. The district transports students over 11,000 miles per school day, or 1.9 million miles annually. Transportation contract rates will increase by .8% for the 2015-2016 school year in correspondence with PDE cost index.

The following additional items are conditionally included in the 2015-2016 budget. These items are dependent upon the amount of funding allocated to the Warren County School District in the Governor's 2015-2016 Budget.

Transition Classroom

The District will add a secondary transition classroom at Youngsville High School to better meet the needs of at risk students.

Elementary Interventions

The District will reinstate staff and supports to elementary classrooms that have been cut in recent budgets. These supports will include a combination of professional staff, support staff, tutoring, and curriculum tools and resources to address student needs.

Additional Staff

The district will be able to restore staff resources:

- 2 Teacher Coaches
- 1 Secretary
- 1 Custodian
- 1 Alternative Education Aide
- Support Staff Substitutes
- 1 Guidance Counselor
- Joplin Teachers - TBD
- Aides - TBD
- Tutors - TBD

Resource Officer

The 2015-2016 budget provides the dollars to pilot a resource officer in the district. Administration intends to maximize available grant resources to offset these costs.

Increases in Support Staff Substitutes

The 2015-2016 budget provides an additional \$85,000 to fill support staff vacancies.

First Aid Certification for Students

The 2015-2016 budget provides the dollars necessary to train and certify appropriate staff and students in first aid.

Initial Phase of 5 Year Technology Plan

The 2015-2016 budget supports technology improvements and replacements as a part of the proposed 5 year technology plan. This includes replacement of the server farm, wireless coverage, and addition or replacement of technology.

Initial Phase of 7 Year Textbook Plan

The 2015-2016 budget supports the purchase of new textbooks as a part of the 7 year textbook plan.

Initial Phase of 7 Year Buildings & Grounds Plan

The 2015-2016 budget supports the 7 year buildings & grounds plan.

Unique Need Tuition

The 2015-2016 budget includes an additional \$50,000 for unique need tuition. This will allow the district to provide reimbursement to teachers for coursework in areas that the district deems necessary.

PSAT Testing

The 2015-2016 budget includes \$4000 to provide the PSAT to each student in ninth grade.

Cafeteria Tables

The 2015-2016 budget includes \$40,000 to replace old cafeteria tables.

After School Bus Runs

The 2015-2016 budget includes \$35,694 to cover the post-reimbursement cost of running late buses in each of the four attendance areas.

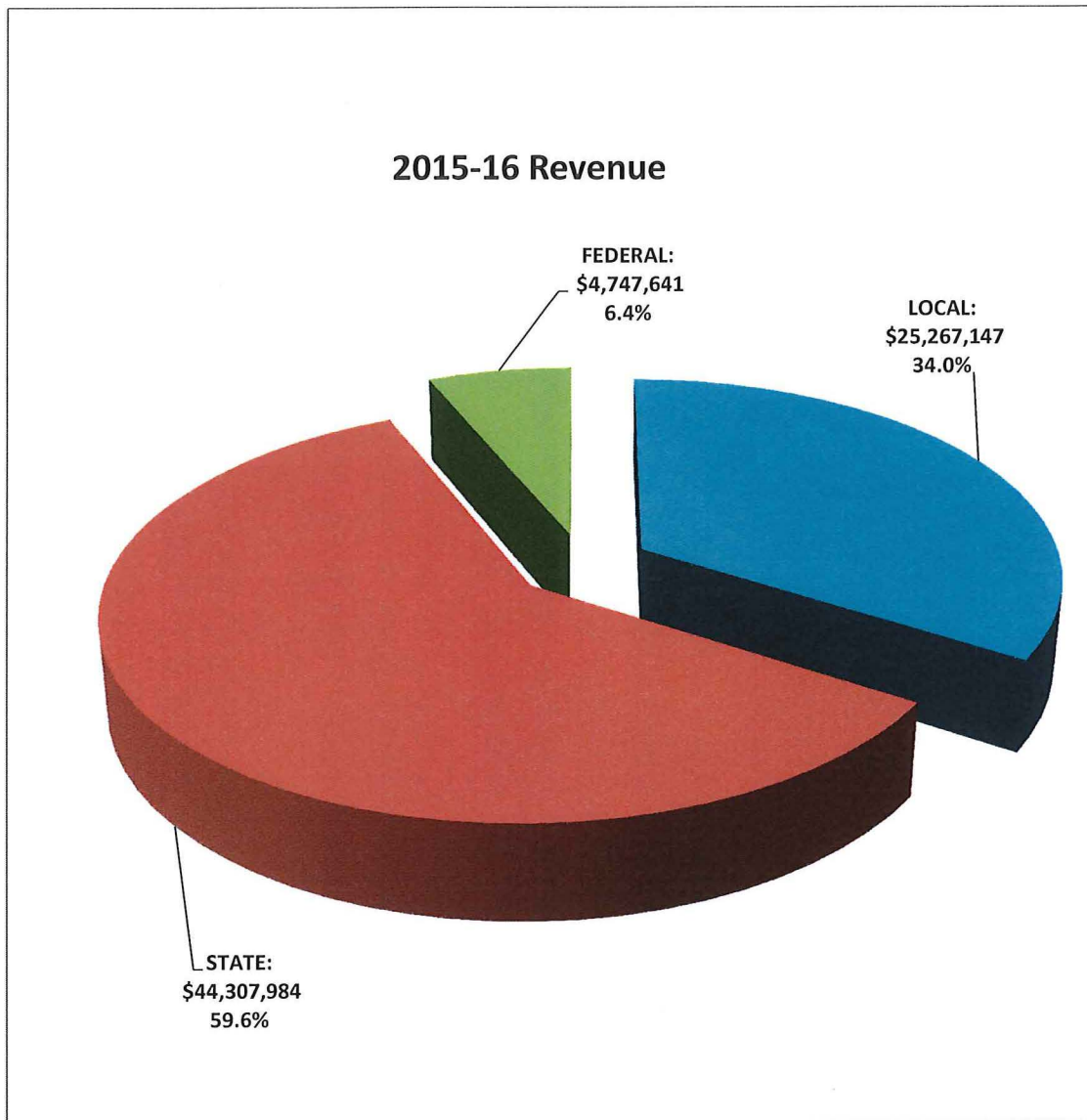


Warren County School District **2015-2016** **Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	19,459,000		
	6113 Public Utility Realty	\$	30,648		
	6114 Pay In Lieu of Taxes/Forestry	\$	360,000		
	6143 Occupational Privilege/511	\$	100,000		
	6151 Earned Income/511	\$	3,200,000		
	6153 Real Estate Transfer/511	\$	250,000		
	6400 Delinquent Taxes	\$	1,200,000		
	6500 Earnings/Temp Investments	\$	42,000		
	6900 Tuition and Other	\$	150,000		
	6900 Contributions/Student Fees/Misc	\$	262,500		
	6900 Miscellaneous	\$	213,000	\$	25,267,147 34.0%
STATE:	7110 Basic Education Subsidy	\$	26,770,408		
	7140 Subsidies for Charter Schools	\$	342,215		
	7160 Tuition Orph/Private	\$	27,612		
	7220 Vocational Education	\$	300,000		
	7271 Special Education Subsidy	\$	4,239,948		
	7310 Pupil Transportation	\$	3,250,000		
	7320 Rentals & Sinking Fund	\$	901,952		
	7330 Medical & Dental Srvcs	\$	90,000		
	7340 Gaming Revenue	\$	2,735,100		
	7501 Block Grant	\$	-		
	75XX Ready to Learn	\$	-		
	7810 Soc Sec/State Share	\$	1,304,611		
	7820 Retirement/State Share	\$	4,346,138	\$	44,307,984 59.6%
FEDERAL:	8100 Unrestricted Impact Aid	\$	119,850		
	8512 Restricted, IDEA, Part B	\$	911,842		
	8514 ECIA Title I	\$	1,131,272		
	8515 Title IID/Tch Quality	\$	291,014		
	8517 21st Century	\$	399,000		
	8521 Vocational Carl Perkins	\$	72,000		
	8733 QZAB Interest	\$	1,672,663		
	8810 Medical Asst. Reimb/ACCESS	\$	150,000	\$	4,747,641 6.4%
		\$	74,322,772		

Warren County School District
Revenue

LOCAL: \$ 25,267,147
STATE: \$ 44,307,984
FEDERAL: \$ 4,747,641



**Warren County School District
Proposed Final Budget - Revenues
2015-2016**

5/27/2015

	2% TAX INC		2.70% Fully Adj Index	
	2014-2015 FINAL BUDGET 6.30.14	2015-2016 PRELIMINARY	2015-2016 PROPOSED FINAL	
LOCAL				
6010 Assessed Value	\$ 452,993,596	\$ 452,993,596	\$ 455,237,202	
	2.00%	3.85%	2.70%	
<i>Mill Rate</i>	51.9658000	53.9658000	53.3688000	
<i>Mill Increase</i>	1.00	2.00	1.4030	
Gross Levy	\$ 23,540,175	\$ 24,446,162	\$ 24,295,463	
7340 Gaming/Homestead	\$ 2,735,100	\$ 2,735,100	\$ 2,735,100	
NET TAX LEVY	\$ 20,805,075	\$ 21,711,062	\$ 21,560,363	
<i>Estimated % collected net</i>	90.25%	89.81%	90.25%	
6111 Current Real Est Tax	\$ 18,776,581	\$ 19,499,477	\$ 19,459,000	
TOTAL CURRENT & GAMING	\$ 21,511,681	\$ 22,234,577	\$ 22,194,100	
<i>Value Per Collected Mill</i>	\$ 413,958	\$ 412,012	\$ 415,863	
<i>Value Per Collected Mill excl. gaming/home</i>	\$ 361,326	\$ 361,330	\$ 364,614	
6113 Public Utility Realty	\$ 30,648	\$ 30,648	\$ 30,648	
6114 Pay in Lieu of Taxes & Forestry	\$ 400,000	\$ 360,000	\$ 360,000	
6143 Occupational Privilege/511	\$ 100,000	\$ 100,000	\$ 100,000	
TOTAL ACT 511 FLAT TAX	100,000	100,000	100,000	
6151 Earned Income/511	\$ 3,100,000	\$ 3,100,000	\$ 3,200,000	
6153 Real Estate Transfer/511	\$ 225,000	\$ 236,250	\$ 250,000	
TOTAL ACT 511 PROP TAX	\$ 3,325,000	\$ 3,336,250	\$ 3,450,000	
6400 Delinquent Taxes	\$ 1,250,852	\$ 1,250,852	\$ 1,200,000	
TOTAL DELINQUENT TAXES	\$ 1,250,852	\$ 1,250,852	\$ 1,200,000	
TOTAL TAXES	\$ 26,618,180	\$ 27,312,326	\$ 27,334,747	
6500 Earnings/Temp Dep	\$ 30,000	\$ 42,000	\$ 42,000	
6900 Tuition & Other	\$ 25,000	\$ 150,000	\$ 150,000	
6920 Contributions/Student Fees/misc	\$ 225,000	\$ 262,500	\$ 262,500	
6900 Misc Revenue	\$ 338,000	\$ 213,000	\$ 213,000	
TOTAL OTHER	\$ 618,000	\$ 667,500	\$ 667,500	
TOTAL LOCAL REVENUE	\$ 27,236,179	\$ 27,979,825	\$ 28,002,246	

**Warren County School District
Proposed Final Budget - Revenues
2015-2016**

5/27/2015

	2% TAX INC		2.70% Fully Adj Index	
	2014-2015 FINAL BUDGET 6.30.14	2015-2016 PRELIMINARY	2015-2016 PROPOSED FINAL	
STATE				
7110 Basic Ed Subsidy	\$ 24,179,272	\$ 24,179,272	\$	26,770,408
<i>Percent Increase</i>				
7140 Subsidy for Charter Schools	\$ -	\$ -	\$	342,215
7160 Tuition-Orph/Private	\$ 55,223	\$ 27,612	\$	27,612
7220 Vocational Education	\$ 300,000	\$ 300,000	\$	300,000
7271 Special Education	\$ 3,876,382	\$ 3,915,146	\$	4,239,948
7310 Pupil Transportation	\$ 3,150,000	\$ 3,150,000	\$	3,250,000
7320 Rentals & Sinking Fund	\$ 578,305	\$ 901,952	\$	901,952
7330 Medical & Dental Services	\$ 90,000	\$ 90,000	\$	90,000
7501 Block Grant	\$ 498,547	\$ 839,547	\$	-
7xxx Ready to Learn	\$ 341,000	\$ -	\$	-
7505 Extra Grants	\$ -	\$ -	\$	-
7810 Soc Cec/State Share	\$ 1,250,000	\$ 1,304,611	\$	1,304,611
7820 Retirement/State Share	\$ 3,565,000	\$ 4,346,138	\$	4,346,138
TOTAL STATE REVENUE	\$ 37,883,729	\$ 39,054,278	\$	41,572,884
FEDERAL				
8100 Unrestricted Grants (Impact Aid)	\$ 119,850	\$ 119,850	\$	119,850
8512 Restricted, IDEA, Part B	\$ 774,000	\$ 851,400	\$	911,842
8514 Ed of Disadvantages ECIA Title I	\$ 1,120,161	\$ 1,120,161	\$	1,131,272
8515 Title IIA Improv Tchr Qual	\$ 245,000	\$ 245,000	\$	291,014
8517 21st Century	\$ -	\$ -	\$	399,000
8519 Rural Low Income Schools				
8521 Vocational Carl Perkins	\$ 80,000	\$ 80,000	\$	72,000
8691 Other Federal Medical Access				
87XX STIMULUS				
8733 QZAB Interest		\$ 1,802,439	\$	1,672,663
8734 Race To The Top				
8810 Medical Assistance	\$ 120,000	\$ 120,000	\$	120,000
8820 Medical Assistance/Health	\$ 30,000	\$ 30,000	\$	30,000
TOTAL FEDERAL REVENUE	\$ 2,489,011	\$ 4,368,850	\$	4,747,641
9000 Other Revenue	\$ -	\$ -	\$	-
TOTAL REVENUE	\$ 67,608,919	\$ 71,402,953	\$	74,322,772



**Warren County School District
Budgeted Expenses by Function
2015-2016 Proposed Final Budget**

Function	Description	Final
1100	Regular Instruction	\$ 29,989,810
1190	Federal Programs	\$ 1,157,686
1200	Special Education	\$ 10,022,305
1243	Gifted Support	\$ 558,327
1290	IDEA and Access	\$ 1,383,219
1320	Vocational: Marketing	\$ 706
1330	Health Occupations Education	\$ 20,000
1360	Vocational: Business Education	\$ 1,170
1370	Vocational: Electronics	\$ 7,911
1380	Vocational: Trade & Industry	\$ 1,206,882
1390	Vocational Instructions	\$ 154,637
1420	Summer School	\$ 21,196
1430	Homebound	\$ 14,140
1440	Alt Ed	\$ -
1490	Other Instruction: Tutoring/Coaches	\$ 91,931
1500	Title I Non Pub	\$ 5,532
2110	Supervision of Student Services	\$ 84,085
2120	Guidance	\$ 1,384,451
2140	Scoring	\$ 10,242
2160	Attendance Services	\$ 52,690
2190	Administrative Supplemental	\$ 1,040
2220	Technology Services	\$ 4,257,067
2250	Library Services	\$ 667,383
2260	Curriculum Development	\$ 315,144
2270	Staff Development	\$ 124,543
2271	Professional Development: Certificated Staff	\$ 15,926
2310	Board of Education Services	\$ 87,777
2330	Tax Collection	\$ 231,849
2350	Legal Services	\$ 220,565
2360	Office of the Superintendent	\$ 462,412
2380	Office of the Principal	\$ 3,032,061
2390	Administrative Support Services	\$ 699,968
2440	Nursing Services	\$ 923,626
2500	Business Administrative Services	\$ 906,878
2610	Physical Plant & Facilities	\$ 3,335,314
2620	Plant Maintenance & Operations	\$ 2,849,982
2660	Safety & Security Services	\$ 60,000
2710	Student Transportation Services	\$ 106,773
2720	Vehicle Operations	\$ 5,396,098
2750	Non-Public Transportation	\$ 104,565
2834	Professional Development: Certificated, Non-Instructional	\$ 3,121
2843	Programming	\$ 3,121
2850	Federal Programs	\$ 58,941
2900	Media Services	\$ 81,245
3200	Student Activities	\$ 205,688
3390	Title I: Parent Involvement	\$ 18,207
5110	Debt Service	\$ 5,933,245
5130	Refund of Prior Yr Revenues	\$ 40,000
5220	Athletics	\$ 752,053
5230	Capital Reserve	\$ 200,000
5900	Contingencies	\$ 450,000

	B	C	D	E	AB	AC
2	Warren County School District					
3	Expenses by Function and Account					
4	2015-2016 Proposed Final Budget					
5						
	Function	Description	Account Number	Budget Responsibility	2015-2016 Preliminary	2015-2016 Proposed Final
6						
7	Regular Instruction	Salaries/Wages	100	Weber	14,400,464	15,046,706
8		Benefits & Burden	200	Weber	10,402,081	10,193,827
9		Professional Svc.	300	Weber	1,010,134	1,022,634
10		Property Maint. Svc.	400	Weber	17,961	16,953
11		Transp/Training/Comm/Tuit	500	Weber	2,488,267	2,610,580
12		Supplies	600	Weber	941,811	1,072,105
13		Equipment	700	Weber	23,556	15,503
14		Dues/Judgements/Misc.	800	Weber	11,138	11,501
15					29,295,412	29,989,810
16	1190 Federal Programs	Salaries/Wages	100	Weber	642,772	642,772
17		Benefits	200	Weber	466,302	456,891
18		Professional Svc.	300	Weber	17,409	17,409
19		Property Maint. Svc.	400	Weber	0	0
20		Transp/Training/Comm/Tuit	500	Weber	1,626	1,626
21		Supplies	600	Weber	38,987	38,987
22		Equipment	700	Weber	0	0
23		Dues/Judgements/Misc.	800	Weber	0	0
24					1,167,096	1,157,686
25	1200 Special Education	Salaries/Wages	100	Nelson	4,692,782	4,796,038
26		Benefits	200	Nelson	3,122,788	3,068,333
27		Professional Svc.	300	Nelson	275,959	275,432
28		Transp/Training/Comm/Tuit	500	Nelson	1,822,303	1,872,303
29		Supplies	600	Nelson	8,160	8,160
30		Equipment	700	Nelson	2,040	2,040
31					9,924,032	10,022,305
32	1211 Life Skills	Salaries/Wages	100	Nelson	0	0
33		Benefits	200	Nelson	0	0
34		Supplies	600	Nelson	0	0
35					0	0
36	1221 / Deaf	Professional Svc.	300	Nelson	0	0
37					0	0
38	1224 / Visual	Professional Svc.	300	Nelson	0	0
39					0	0
40	1225 Speech	Salaries/Wages	100	Nelson	0	0
41		Benefits	200	Nelson	0	0
42		Professional Svc.	300	Nelson	0	0
43					0	0
44	1231 Emotional	Salaries/Wages	100	Nelson	0	0
45		Benefits	200	Nelson	0	0
46		Professional Svc.	300	Nelson	0	0
47		Supplies	600	Nelson	0	0
48					0	0
49	1241 Learning	Salaries/Wages	100	Nelson	0	0
50		Benefits	200	Nelson	0	0
51		Professional Svc.	300	Nelson	0	0
52	Support	Supplies	600	Nelson	0	0
53					0	0
54	1243 Gifted	Salaries/Wages	100	Nelson	334,927	335,650
55		Benefits	200	Nelson	192,300	189,260
56		Professional Svc.	300	Nelson	0	0
57		Property Maint. Svc.	400	Nelson	0	0
58		Transp/Training/Comm/Tuit	500	Nelson	10,440	10,440
59		Supplies	600	Nelson	21,104	21,104
60		Equipment	700	Nelson	1,873	1,873

	B	C	D	E	AB	AC
2	Warren County School District					
3	Expenses by Function and Account					
4	2015-2016 Proposed Final Budget					
5						
6	Function	Description	Account Number	Budget Responsibility	2015-2016 Preliminary	2015-2016 Proposed Final
61					560,643	558,327
62	1260 Physical	Professional Svc.	300	Nelson	0	0
63					0	0
64	1270 Multi	Professional Svc.	300	Nelson	0	0
65					0	0
66	1290	Salaries/Wages	100	Nelson	455,737	612,661
67	IDEA, ACCESS, SPEC ED	Benefits	200	Nelson	375,383	396,040
68		Professional Svc.	300	Nelson	126,794	182,435
69		Transp/Training/Comm/Tuit	500	Nelson	72,726	84,270
70		Supplies	600	Nelson	26,892	90,443
71		Equipment	700	Nelson	17,370	17,370
72					1,074,902	1,383,219
73	1320	Salaries/Wages	100	Weber	0	0
74	Vocational	Benefits	200	Weber	0	0
75		Professional Svc.	300	Weber	0	0
76	Marketing	Supplies	600	Weber	706	706
77		Equipment	700	Weber	0	0
78					706	706
79	1330 Health Occupations Education	Supplies	600	Weber	0	20,000
80					0	20,000
81	1360	Salaries/Wages	100	Weber	0	0
82	Vocational	Benefits	200	Weber	0	0
83		Professional Svc.	300	Weber	0	0
84	Business	Property Maint. Svc.	400	Weber	0	0
85	Education	Supplies	600	Weber	1,170	1,170
86		Equipment	700	Weber	0	0
87					1,170	1,170
88	1370	Supplies	600	Weber	7,911	7,911
89	Electronics	Equipment	700	Weber	0	0
90					7,911	7,911
91	1380	Salaries/Wages	100	Weber	670,753	670,753
92	Vocational	Benefits	200	Weber	431,748	424,394
93		Professional Svc.	300	Weber	0	0
94	Trade &	Property Maint. Svc.	400	Weber	5,463	5,410
95	Industry	Supplies	600	Weber	85,677	83,757
96		Equipment	700	Weber	20,648	22,568
97					1,214,289	1,206,882
98	1390	Salaries/Wages	100	Weber	89,225	89,225
99	Vocational	Benefits	200	Weber	21,144	21,144
100	Instructional	Professional Svc.	300	Weber	714	714
101		Property Maint. Svc.	400	Weber	2,101	2,081
102		Transp/Training/Comm/Tuit	500	Weber	13,702	13,690
103		Supplies	600	Weber	17,751	17,751
104		Equipment	700	Weber	4,831	4,831
105		Dues/Judgements/Misc.	800	Weber	5,202	5,202
106					154,669	154,637
107	1400	Property Maint. Svc.	400	Weber	0	0
108					0	0
109	1420	Salaries/Wages	100	Weber	20,200	20,806
110		Benefits	200	Weber	0	0
111	Summer School	Supplies	600	Weber	390	390
112					20,590	21,196
113	1430	Salaries/Wages	100	Nelson	14,140	14,140
114	Homebound	Benefits	200	Nelson	0	0

	B	C	D	E	AB	AC
2	Warren County School District					
3	Expenses by Function and Account					
4	2015-2016 Proposed Final Budget					
5						
6	Function	Description	Account Number	Budget Responsibility	2015-2016 Preliminary	2015-2016 Proposed Final
115		Professional Svc.	300	Nelson	0	0
116					14,140	14,140
117	1440 Alt ED	Transp/Training/Comm/Tuit	500	Nelson	0	0
118					0	0
119	1490	Salaries/Wages	100	Weber	54,463	54,463
120	Other Instruction	Benefits	200	Weber	35,729	35,072
121	Tutoring/Coaches	Professional Svc.	300	Weber	0	0
122		Transp/Training/Comm/Tuit	500	Weber	315	315
123		Supplies	600	Weber	2,081	2,081
124		Equipment	700	Weber	0	0
125					92,588	91,931
126	1500 - Nonpublic	Supplies	300	Weber	5,440	5,440
127			600	Weber	92	92
128					5,532	5,532
129	2110	Transp/Training/Comm/Tuit	500	Weber	0	53,197
130	Pupil Services	Supplies	600	Weber	0	28,423
131		Equipment	700	Weber	0	2,465
132					0	84,085
133	2120	Salaries/Wages	100	Weber	815,504	885,504
134	Guidance	Benefits	200	Weber	477,582	468,987
135		Transp/Training/Comm/Tuit	500	Weber	2,122	2,122
136		Supplies	600	Weber	26,655	26,655
137		Equipment	700	Weber	1,182	1,182
138					1,323,046	1,384,451
139	2140 Scoring	Professional Svc.	300	Weber	6,242	10,242
140					6,242	10,242
141	2160	Salaries/Wages	100	Weber	25,821	25,821
142	Attendance	Benefits	200	Weber	23,076	22,535
143	Services	Professional Svc.	300	Weber	0	0
144		Transp/Training/Comm/Tuit	500	Weber	4,334	4,334
145		Supplies	600	Weber	0	0
146					53,232	52,690
147	2190	Salaries/Wages	100	Weber	0	0
148	Administrative	Benefits	200	Weber	0	0
149	Supplemental	Professional Svc.	300	Weber	0	0
150		Supplies	600	Weber	1,040	1,040
151					1,040	1,040
152	2220	Salaries/Wages	100	Stewart	473,257	474,199
153	Technology	Benefits	200	Stewart	277,278	272,645
154	Services	Professional Svc.	300	Stewart	10,404	10,404
155		Property Maint. Svc.	400	Stewart	791,479	791,479
156		Transp/Training/Comm/Tuit	500	Stewart	373,812	373,765
157		Supplies	600	Stewart	222,542	222,542
158		Equipment	700	Stewart	5,202	2,111,202
159		Dues/Judgements/Misc.	800	Stewart	832	832
160					2,154,805	4,257,067
161	2240	Salaries/Wages	100	Weber	0	0
162	Tech Teaching	Benefits	200	Weber	0	0
163	Title IID	Professional Svc.	300	Weber	0	0
164					0	0
165	2250	Salaries/Wages	100	Weber	397,699	397,699
166	Library Services	Benefits	200	Weber	230,693	227,005
167		Professional Svc.	300	Weber	0	0
168		Transp/Training/Comm/Tuit	500	Weber	0	0

	B	C	D	E	AB	AC
2	Warren County School District					
3	Expenses by Function and Account					
4	2015-2016 Proposed Final Budget					
5						
6	Function	Description	Account Number	Budget Responsibility	2015-2016 Preliminary	2015-2016 Proposed Final
169		Supplies	600	Weber	45,707	42,679
170		Equipment	700	Weber	0	0
171					674,099	667,383
172	2260	Salaries/Wages	100	Weber	189,488	199,488
173	Curriculum	Benefits	200	Weber	107,104	80,454
174		Professional Svc.	300	Weber	0	0
175	Development	Transp/Training/Comm/Tuit	500	Weber	5,202	35,202
176		Supplies	600	Weber	0	0
177					301,794	315,144
178	2270	Salaries/Wages	100	Weber	0	38,000
179	Staff Development	Benefits	200	Weber	(8,925)	(8,596)
180		Professional Svc.	300	Weber	0	0
181		Transp/Training/Comm/Tuit	500	Weber	88,538	92,538
182		Supplies	600	Weber	1,561	1,561
183		Equipment	700	Weber	0	0
184		Dues/Judgements/Misc.	800	Weber	1,040	1,040
185					82,214	124,543
186	2271 Prof Devel	Salaries/Wages	100	Weber	0	3,240
187	Certificated	Benefits	200	Weber	0	609
188		Professional Svc.	300	Weber		1,000
189		Transp/Training/Comm/Tuit	500	Weber	5,202	11,077
190					5,202	15,926
191	2272 Non-Cert PD	Transp/Training/Comm/Tuit	500	Weber	0	0
192					0	0
193	2275	Salaries/Wages	100	Weber	0	0
194	Staff Support	Benefits	200	Weber	0	0
195					0	0
196	2310	Salaries/Wages	100	Clark	6,655	6,655
197	Board of Education	Benefits	200	Clark	2,185	2,185
198	Services	Professional Svc.	300	Clark	43,064	43,064
199		Transp/Training/Comm/Tuit	500	Clark	8,724	8,724
200		Supplies	600	Clark	6,543	6,543
201		Dues/Judgements/Misc.	800	Clark	41,616	20,606
202					108,787	87,777
203	2320 Board Treas.	Salaries/Wages	100	Clark	0	0
204					0	0
205	2330	Salaries/Wages	100	Bus Admin	65,691	27,884
206	Tax Collection	Benefits	200	Bus Admin	34,027	33,571
207		Professional Svc.	300	Bus Admin	152,031	152,031
208		Property Maint. Svc.	400	Bus Admin	840	840
209		Transp/Training/Comm/Tuit	500	Bus Admin	4,274	3,738
210		Supplies	600	Bus Admin	2,341	2,341
211		Equipment	700	Bus Admin	1,040	1,040
212		Dues/Judgements/Misc.	800	Bus Admin	10,404	10,404
213					270,648	231,849
214	2350 Legal Svc.	Professional Svc.	300	Clark	220,565	220,565
215					220,565	220,565
216	2360	Salaries/Wages	100	Clark	293,106	295,613
217	Office of the	Benefits	200	Clark	125,466	124,171
218	Superintendent	Transp/Training/Comm/Tuit	500	Clark	11,382	11,382
219		Supplies	600	Clark	18,042	18,042
220		Equipment	700	Clark	2,081	2,081
221		Dues/Judgements/Misc.	800	Clark	11,123	11,123
222					461,199	462,412

	B	C	D	E	AB	AC
2	Warren County School District					
3	Expenses by Function and Account					
4	2015-2016 Proposed Final Budget					
5						
6	Function	Description	Account Number	Budget Responsibility	2015-2016 Preliminary	2015-2016 Proposed Final
223	2380	Salaries/Wages	100	Weber	1,928,664	1,943,461
224	Office of the Principal	Benefits	200	Weber	1,012,253	996,650
225		Professional Svc.	300	Weber	0	0
226		Transp/Training/Comm/Tuit	500	Weber	47,932	42,739
227		Supplies	600	Weber	49,310	46,011
228		Equipment	700	Weber	3,672	3,200
229					3,041,831	3,032,061
230	2390	Salaries/Wages	100	Stewart	370,059	412,697
231	Administrative Support Services	Benefits	200	Stewart	255,673	250,628
232		Transp/Training/Comm/Tuit	500	Stewart	14,280	14,274
233		Supplies	600	Stewart	7,803	7,803
234		Equipment	700	Stewart	3,121	3,121
235		Dues/Judgements/Misc.	800	Stewart	11,444	11,444
236					662,381	699,968
237	2400 ABG Prof Dev	Salaries/Wages	100	Weber	0	0
238		Benefits	200	Weber	0	0
239		Professional Svc.	300	Weber	0	0
240					0	0
241	2430 Dental	Salaries/Wages	100	Stewart	0	0
242					0	0
243	2440	Salaries/Wages	100	Weber	536,827	536,827
244	Nursing Services	Benefits	200	Weber	366,340	359,098
245		Professional Svc.	300	Weber	12,316	12,316
246		Transp/Training/Comm/Tuit	500	Weber	2,101	2,101
247		Supplies	600	Weber	6,469	6,469
248		Equipment	700	Weber	6,815	6,815
249					930,868	923,626
250	2500	Salaries/Wages	100	Bus Admin	531,021	538,245
251	Business Administration Services	Benefits	200	Bus Admin	298,979	293,906
252		Professional Svc.	300	Bus Admin	0	0
253		Property Maint. Svc.	400	Bus Admin	0	0
254		Transp/Training/Comm/Tuit	500	Bus Admin	31,708	31,708
255		Supplies	600	Bus Admin	14,201	14,201
256		Equipment	700	Bus Admin	2,289	2,289
257		Dues/Judgements/Misc.	800	Bus Admin	26,529	26,529
258					904,727	906,878
259	2610	Salaries/Wages	100	Kennerknecht	869,609	872,866
260	Physical Plant Facilities	Benefits	200	Kennerknecht	535,801	527,535
261		Professional Svc.	300	Kennerknecht	4,647	4,164
262		Property Maint. Svc.	400	Kennerknecht	1,139,641	1,223,800
263		Transp/Training/Comm/Tuit	500	Kennerknecht	278,227	278,227
264		Supplies	600	Kennerknecht	369,667	369,667
265		Equipment	700	Kennerknecht	15,414	55,414
266		Dues/Judgements/Misc.	800	Kennerknecht	3,641	3,641
267					3,216,648	3,335,314
268	2620	Salaries/Wages	100	Kennerknecht	1,163,714	1,204,714
269	Plant Maintenance & Operation	Benefits	200	Kennerknecht	1,050,484	1,028,045
270		Professional Svc.	300	Kennerknecht	30,000	115,000
271		Property Maint. Svc.	400	Kennerknecht	110,464	110,464
272		Supplies	600	Kennerknecht	391,759	391,759
273					2,746,421	2,849,982
274	2660 Safety & Security Services	Salaries/Wages	100	Kennerknecht	0	60,000
275					0	60,000
276	2710	Salaries/Wages	100	Bus Admin	59,819	60,139

	B	C	D	E	AB	AC
2	Warren County School District					
3	Expenses by Function and Account					
4	2015-2016 Proposed Final Budget					
5						
6	Function	Description	Account Number	Budget Responsibility	2015-2016 Preliminary	2015-2016 Proposed Final
277	Student	Benefits	200	Bus Admin	39,920	39,172
278	Transportation	Transp/Training/Comm/Tuit	500	Bus Admin	4,079	4,079
279	Services	Supplies	600	Bus Admin	2,176	2,176
280		Equipment	700	Bus Admin	520	520
281		Dues/Judgements/Misc.	800	Bus Admin	687	687
282					107,201	106,773
283	2720	Transp/Training/Comm/Tuit	500	Bus Admin	5,408,935	5,396,098
284	Vehicle Operation	Supplies(Bulk Fuel)	600	Bus Admin	0	0
285					5,408,935	5,396,098
286	2750 Non-Pub Trans	Transp/Training/Comm/Tuit	500	Bus Admin	104,565	104,565
287					104,565	104,565
288	2813	Salaries/Wages	100	Weber	0	0
289	Program	Benefits	200	Weber	0	0
290	Evaluation	Professional Svc.	300	Weber	0	0
291		Transp/Training/Comm/Tuit	500	Weber	0	0
292		Supplies	600	Weber	0	0
293					0	0
294	2834	Salaries/Wages	100	Weber	0	0
295	Staff Dev. Cert.	Benefits	200	Weber	0	0
296	Non-Instructional	Transp/Training/Comm/Tuit	500	Weber	3,121	3,121
297					3,121	3,121
298	2836	Salaries/Wages	100	Weber	0	0
299	Prof. Development	Benefits	200	Weber	0	0
300	Non-Certified	Professional Svc.	300	Weber	0	0
301	Non-Instructional	Transp/Training/Comm/Tuit	500	Weber	0	0
302					0	0
303	2843 Programming	Professional Svc.	300	Bus Admin	3,121	3,121
304					3,121	3,121
305	2849	Professional Svc.	300	Bus Admin	0	0
306	Data Processing	Property Maint. Svc.	400	Bus Admin	0	0
307	Services	Supplies	600	Bus Admin	0	0
308		Equipment	700	Bus Admin	0	0
309					0	0
310	2850	Salaries/Wages	100	Weber	85,939	29,297
311	Federal Programs	Benefits	200	Weber	78,239	29,173
312		Professional Svc.	300	Weber	0	0
313		Transp/Training/Comm/Tuit	500	Weber	263	263
314		Supplies	600	Weber	208	208
315		Equipment	700	Weber	0	0
316					164,649	58,941
317	2900 Media Svc	Transp/Training/Comm/Tuit	500	Clark	81,245	81,245
318					81,245	81,245
319	3200	Salaries/Wages	100	Weber	146,291	150,261
320	Student Activities	Benefits	200	Weber	12,191	11,911
321		Professional Svc.	300	Weber	7,803	7,803
322		Transp/Training/Comm/Tuit	500	Weber	31,387	34,412
323		Supplies	600	Weber	780	780
324		Equipment	700	Weber	520	520
325		Dues/Judgements/Misc.	800	Weber	0	0
326					198,972	205,688
327	3201	Salaries/Wages	100	Weber	0	0
328	Student Activities	Benefits	200	Weber	0	0
329					0	0
330	3390	Salaries/Wages	100	Weber	0	0

	B	C	D	E	AB	AC
2	Warren County School District					
3	Expenses by Function and Account					
4	2015-2016 Proposed Final Budget					
5						
6	Function	Description	Account Number	Budget Responsibility	2015-2016 Preliminary	2015-2016 Proposed Final
331	Parent	Benefits	200	Weber	0	0
332		Professional Svc.	300	Weber	7,283	7,283
333	Involvement	Supplies	600	Weber	10,924	10,924
334					18,207	18,207
335	4200/5100	Dues/Judgements/Misc.	800	Bus Admin	0	0
336					0	0
337	5110 Debt Service	Dues/Judgements/Misc.	800	Bus Admin	3,028,945	3,028,945
338	5110 Debt Service	Fund Transfers	900	Bus Admin	2,904,300	2,904,300
339					5,933,245	5,933,245
340	5130 Refund of Prior Yr Revenues	Dues/Judgements/Misc.	800	Bus Admin	40,000	40,000
341					40,000	40,000
342	5220 Athletics	Fund Transfers	900	Bus Admin	809,353	752,053
343					809,353	752,053
344	5220 Food Service	Equipment	930	Bus Admin	0	0
345					0	0
346	5230 Capital Res.	Fund Transfers	900	Bus Admin	0	200,000
347					0	200,000
348	5240 Debt Service	Fund Transfers	900	Bus Admin	0	0
349					0	0
350	5900 Contingency	General Contingency	120	Clark		0
351	5900 Contingency	Non Athletic Supplemental	194	Clark	0	0
352	5900 Contingency	Contingency High Ed	910	Clark	0	0
353	5900 Contingency	Unresolved Staff	912	Clark	300,000	300,000
354	5900 Contingency	Heating Fuel Contingency	921	Clark	0	0
355	5900 Contingency	Fuel Transportation Contingency	933	Clark	50,000	50,000
356	5900 Contingency	Superintendent Reserve	934	Clark	0	0
357	5900 Contingency	Board Goals/Facilities Plan	950	Clark	100,000	100,000
358	5900 Contingency	Athletics	999	Bus Admin	0	0
359	Contingency Total				450,000	450,000
360					74,022,045	77,711,511
361						
362						
363						
364						
365						
366						
367						
368						
369						

Revenue (1.403 Mill)	\$	74,322,772
Expenses	\$	77,711,511
Surplus (Deficit)	\$	(3,388,739)
Use Committed Fund	\$	2,230,501
	\$	(1,158,239)

LEA Name: Warren County SD

Class: 2

AUN Number: 105628302

County:

Warren

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

PROPOSED VERSION

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 2/16/2015

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) 723-6903 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

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	10,487,533
2 Estimated Beginning Fund Balance - Assigned	742,477
3 Estimated Beginning Fund Balance - Unassigned	3,676,413
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	14,906,423
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	25,267,147
7000 Revenue from State Sources	44,307,984
8000 Revenue from Federal Sources	4,747,641
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	74,322,772
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	89,229,195

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	19,458,410
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	30,648
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	360,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	100,000
6150	Current Act 511 Taxes - Proportional Assessments	3,450,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,200,000
6500	Earnings on Investments	42,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	0
6920	Contributions/Donations/Grants From Private Sources	213,000
6940	Tuition from Patrons	150,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	263,089
REVENUE FROM LOCAL SOURCES		25,267,147

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	26,770,408
7160	Tuition for Orphans and Children Placed in Private Homes	27,612
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	4,239,948
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)	3,250,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	901,952
7330	Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340	State Property Tax Reduction Allocation	2,734,898
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	0
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	342,215
7810	State Share of Social Security and Medicare Taxes	1,304,813
7820	State Share of Retirement Contributions	4,346,138
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		44,307,984

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	119,850
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	911,842
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	1,131,272
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	291,014
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	399,000
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	72,000
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)	1,672,663
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	120,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	30,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		4,747,641

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		74,322,772

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,458,410

Amount of Tax Relief for Homestead Exclusions + \$2,734,898

Total Approx. Tax Revenue: \$22,193,308

Approx. Tax Levy for Tax Rate Calculation: \$24,295,463

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	\$455,237,202	\$455,237,202
e. Assessed Value of New Constr/ Renov	\$0	\$0
2014-15 Calculations		
f. 2014-15 Tax Levy	\$23,540,175	\$23,540,175
(a * b)		
2015-16 Calculations		
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		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.25000%	90.25000%
k. Tax Levy Needed	\$24,295,463	\$24,295,463
(Approx. Tax Levy * g)		
III. I. 2015-16 Real Estate Tax Rate	53.3688	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$24,295,463	\$24,295,463
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,560,565
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,458,410
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,458,410

Amount of Tax Relief for Homestead Exclusions + \$2,734,898

Total Approx. Tax Revenue: \$22,193,308

Approx. Tax Levy for Tax Rate Calculation: \$24,295,463

Warren

Total

Index Maximums			
	p. Maximum Mills Based On Index	53.3688	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	0.0000
	if (l > p), (l - p)		
	r. Maximum Tax Levy Based On Index	\$24,295,463	\$24,295,463
	(p / 1000) * d)		
IV.	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	if (m > r), (m - r)		
	u. Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$4,872

Number of Homestead/Farmstead Properties 10,534

10,534

V. Median Assessed Value of Homestead Properties

\$19,745

Act 1 Index (current): 2.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$19,458,410

Amount of Tax Relief for Homestead Exclusions + \$2,734,898

Total Approx. Tax Revenue: \$22,193,308

Approx. Tax Levy for Tax Rate Calculation: \$24,295,463

Warren

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,734,898	Lowering RE Tax Rate	\$0	\$2,734,898
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$2,734,898</u>

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	455,237,202	53.3688	24,295,463			90.25000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	455,237,202		24,295,463	- 2,734,898	= 21,560,565	90.25000%	= 19,458,410
				Rate			
6120 Per Capita Taxes, Section 679				0.00			
							Estimated Revenue
							0

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%	3,200,000	3,200,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	250,000	250,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			3,450,000	3,450,000

Total Act 511, Current Taxes

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

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2014-2015 (Rebalanced)	2015-2016				2014-2015 (Rebalanced)	2015-2016		
6111	<u>Current Real Estate Taxes</u>									
	Warren County	51.9658	53.3688	2.70%	Yes	2.7%				
6120	Per Capita Taxes, Section 679									
	<u>Act 1 EIT/PIT</u>									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	<u>Act 511 Flat Rate Taxes</u>									
6141	Per Capita Taxes, Act 511									
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	\$5.00	\$5.00	0.00%	Yes	2.7%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	<u>Act 511 Proportional Rate Taxes</u>									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.7%				
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									

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2015-2016 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Warren County SD	Warren	105628302

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

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

Did you raise property taxes in SY 2015-2016 (compared to 2014-2015)? Yes ☒
No ☐

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$77,711,511.00
Ending Unassigned Fund Balance	\$6,064,476.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2015

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

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	31,427,874	
1200	Special Programs - Elementary/Secondary	11,683,471	
1300	Vocational Education	1,391,306	
1400	Other Instructional Programs - Elementary/Secondary	127,267	
1500	Nonpublic School Programs	5,532	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	44,635,450	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,532,508	
2200	Support Services - Instructional Staff	5,380,063	
2300	Support Services - Administration	4,734,632	
2400	Support Services - Pupil Health	923,626	
2500	Support Services - Business	906,878	
2600	Operation & Maintenance of Plant Services	6,245,296	
2700	Student Transportation Services	5,607,436	
2800	Support Services - Central	65,184	
2900	Other Support Services	81,245	
	Total 2000 Support Services	25,476,868	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	205,688	
3300	Community Services	18,207	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	223,895	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures	70,336,213	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	5,973,245	
5200	Interfund Transfers - Out	952,053	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	450,000	
	Total Other Financing Uses	7,375,298	
	Total Estimated Expenditures and Other Financing Uses		77,711,511
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		77,711,511
	Ending Committed, Assigned and Unassigned Fund Balance		11,517,684

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	15,846,402
200	Personnel Services-Employee Benefits	10,680,187
300	Purchased Professional & Technical Services	1,095,936
400	Purchased Property Services	16,953
500	Other Purchased Services	2,623,750
600	Supplies	1,137,642
700	Property	15,503
800	Other Objects	11,501
	Total Regular Programs - Elementary/Secondary	31,427,874
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,587,424
200	Personnel Services-Employee Benefits	3,624,165
300	Purchased Professional & Technical Services	401,974
400	Purchased Property Services	0
500	Other Purchased Services	1,955,469
600	Supplies	93,156
700	Property	21,283
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	11,683,471
1300	Vocational Education	
100	Personnel Services-Salaries	759,977
200	Personnel Services-Employee Benefits	445,538
300	Purchased Professional & Technical Services	714
400	Purchased Property Services	7,491
500	Other Purchased Services	13,690
600	Supplies	131,295
700	Property	27,399
800	Other Objects	5,202
	Total Vocational Education	1,391,306
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	89,409
200	Personnel Services-Employee Benefits	35,072
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	315
600	Supplies	2,471
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	127,267

<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	5,440
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	92
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	5,532
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		44,635,450

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	964,523
200	Personnel Services-Employee Benefits	519,944
300	Purchased Professional & Technical Services	10,242
400	Purchased Property Services	0
500	Other Purchased Services	8,922
600	Supplies	27,695
700	Property	1,182
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,532,508
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,112,625
200	Personnel Services-Employee Benefits	572,117
300	Purchased Professional & Technical Services	11,404
400	Purchased Property Services	791,479
500	Other Purchased Services	512,582
600	Supplies	266,781
700	Property	2,111,202
800	Other Objects	1,873
	Total Support Services - Instructional Staff	5,380,063
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,686,311
200	Personnel Services-Employee Benefits	1,407,205
300	Purchased Professional & Technical Services	415,660
400	Purchased Property Services	840
500	Other Purchased Services	80,857
600	Supplies	80,740
700	Property	9,442
800	Other Objects	53,577
	Total Support Services - Administration	4,734,632
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	536,827
200	Personnel Services-Employee Benefits	359,098
300	Purchased Professional & Technical Services	12,316
400	Purchased Property Services	0
500	Other Purchased Services	2,101
600	Supplies	6,469
700	Property	6,815
800	Other Objects	0
	Total Support Services - Pupil Health	923,626

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	538,245
200	Personnel Services-Employee Benefits	293,906
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	31,708
600	Supplies	14,201
700	Property	2,289
800	Other Objects	26,529
	Total Support Services - Business	906,878
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,137,581
200	Personnel Services-Employee Benefits	1,555,579
300	Purchased Professional & Technical Services	119,164
400	Purchased Property Services	1,334,264
500	Other Purchased Services	278,227
600	Supplies	761,426
700	Property	55,414
800	Other Objects	3,641
	Total Operation & Maintenance of Plant Services	6,245,296
2700	Student Transportation Services	
100	Personnel Services-Salaries	60,139
200	Personnel Services-Employee Benefits	39,172
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	5,504,742
600	Supplies	2,176
700	Property	520
800	Other Objects	687
	Total Student Transportation Services	5,607,436
2800	Support Services - Central	
100	Personnel Services-Salaries	29,298
200	Personnel Services-Employee Benefits	29,173
300	Purchased Professional & Technical Services	3,121
400	Purchased Property Services	0
500	Other Purchased Services	3,384
600	Supplies	208
700	Property	0
800	Other Objects	0
	Total Support Services - Central	65,184

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	81,245	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	81,245	
	Total Support Services		25,476,868
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	150,262	
200	Personnel Services-Employee Benefits	11,911	
300	Purchased Professional & Technical Services	7,803	
400	Purchased Property Services	0	
500	Other Purchased Services	34,412	
600	Supplies	780	
700	Property	520	
800	Other Objects	0	
	Total Student Activities	205,688	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	7,283	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	10,924	
700	Property	0	
800	Other Objects	0	
	Total Community Services	18,207	
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		223,895
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT		
4000	Facilities Acquisition, Construction and Improvement Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
	Total Facilities Acquisition, Construction and Improvement Services		0
5000	OTHER EXPENDITURES AND FINANCING USES		
5100	Debt Service		
800	Other Objects	3,068,945	
900	Other Uses of Funds	2,904,300	
	Total Debt Service	5,973,245	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	952,053	
	Total Interfund Transfers - Out	952,053	

<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	
5500	Special and Extraordinary Items		
800	Other Objects	0	
900	Other Uses of Funds	0	
	Total Special and Extraordinary Items	0	
5900	Budgetary Reserve		
800	Other Objects	450,000	
	Total Budgetary Reserve	450,000	
	Total Other Expenditures and Financing Uses	7,375,298	
TOTAL EXPENDITURES			77,711,511

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	8,000,000	7,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	9,850,000	32,000,000
Debt Service Fund	5,000	5,000
Enterprise Fund (Food Service, Child Care)	30,000	30,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	292,000	295,000
Agency Fund	0	0
Total Cash and Short-Term Investments	18,177,000	39,330,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	18,177,000	39,330,000

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	75,541,262	71,550,166
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	75,541,262	71,550,166
<u>SHORT-TERM PAYABLES</u>		
General Fund	3,892,781	3,822,361
Other Funds	1,000,000	750,000
TOTAL SHORT-TERM PAYABLES	4,892,781	4,572,361
TOTAL INDEBTEDNESS	<u>80,434,043</u>	<u>76,122,527</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>capital projects, psers, textbooks, technology, etc</i>	5,453,208
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Balance will be reviewed again at EOY for the board to determine proper commitments</i>	6,064,476
Total Ending Fund Balance - Committed, Assigned, and Unassigned		11,517,684
5900	Budgetary Reserve Explanation: <i>staff contingency, gas and negotiations</i>	450,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		11,967,684
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0