Warren County School District

Warren, Pennsylvania

PROPOSED FINAL BUDGET

<u>2015-2016</u>

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 ¹/₂ 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.

					(0) Low priority addition	(1)	Medium pr	iority additio	n		(2)	High	pri	ority	ad	ditic
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 Knann
1	2			1	RTII Model	\$	8,000	\$ 8,000	2	2		1	2	2	2	2
-	2			1	Textbooks - Adjustment to 7 year plan	\$	200,000	\$ 208,000	1	2		1	2	2	2	2
_	2			1	High School Reform Plan	\$	4,000	\$ 212,000	2	2	R. IS	1	2	2	2	2
-	2			1	Elementary Teachers to reduce class sizes 2 FTE	\$	140,000	\$ 352,000	2	2		1	2	1	2	0
-	2	\rightarrow	_	3	Centralized Registration/Volunteers/Child Abuse Mandate: Secretary (1 FTE)	\$	41,000	\$ 393,000	2	2	ALCOSE .	1	1	2	1	1
-	2	_	_	2	Building Systems - Engage experts/Implementation	\$	100,000	\$ 493,000	2	2	12 m	1	1	2	1	1
-	2	_	_	2&1	Teacher Coaches (1 additional)	\$	70,000		1	2		1	1	2	2	1
-	2		_	1	Increase to curriculum mapping	\$	5,000	\$ 568,000	2	2	Party States	0	1	2	2	1
_	2	-	_	1	Transition Teacher at YHS	\$	70,000	\$ 638,000	2	2	COLUMN TWO IS NOT		1	-1	2	0
_	2				Elementary Intervention	\$	200,000		2	2	Children and	0	2	1	2	0
_	2	_		1	Additional Guidance (1FTE)	\$	70,000			-	Concernance of the local diversion of the local diversion of the local diversion of the local diversion of the		2	-	1	-
-	2			1	Review of content/curriculum resources	\$	20,000	\$ 928,000	2	2	Concession and	0	2	2	2	1
_	_	-		1	Elementary Teachers to reduce class sizes 2 FTE		140,000	\$ 1,068,000	2	2	distanting the second	0	2	2	0	0
-	2	-		4	Cyber/Charter Marketing	\$	10,000	\$ 1,078,000	2	2	stini. Tetter	0	0	- 2	1	1 :
1	_	3	-	1	Custodial Add Eisenhower (1 FTE)	\$	41,000	\$ 1,119,000 \$ 1,169,000	2	2	Tak ne	0	0	2	2	0
1	_	3		3	Unique Need Certification	\$	4,000	\$ 1,173,000	2	2	And the second s	0	0	- 1	2	1
$\frac{1}{1}$	_	3	-	1	Payment for Student Testing	\$	200,000	\$ 1,373,000		2	COLUMN PLOY	0	2	-	2	0
1	_	3		284	Elementary Intervention (Added level of support) Technology - Adjust plan to 5 year plan	Ś	340,000	\$ 1,713,000	1	2	Contraction of the	1	0	2	2	0
1	+	-	4	1	Creation of Common Assessments & review reporting tools	S	5,000	\$ 1,718,000	2	2		0	0	2	2	0
1	+	+	4	NG	PMEA Events	S	15,000	\$ 1,733,000	2	2	The second	0	2	- 1	1	0 .
1	+		4		First Aid Certification	\$	7,000	\$ 1,740,000	2	2	1.200	1	0	1	1	1 0
1	+	-	4		Increase Support Staff Substitutes	\$	85,000	\$ 1,825,000	1	2	Tentre	1	0	1	2	0
1	+	-	4	1	Elementary Intervention (Added level of support)	Ś	200,000	\$ 2,025,000		2	1999 (A)	1	1	0	2	0 .
1	+	-	4	1	Drop out prevention/Alt Ed Staffing (1 aide)	Ś	29,000	\$ 2,054,000	1	2	Charles and	1	0	1	1	0
1	+	+	4	2&1	Teacher Coaches (1 additional)	\$	70,000	\$ 2,124,000	2	2		1	0	0	1	0 0
1	+	+	4	-	Cafeteria Tables	Ś	40,000	\$ 2,164,000	2	2		0	0	1	0	0
1	+	-	4	1	Additional Professional Development	Ś	30,000	\$ 2,194,000	1	2		0	0	1	1	0
1	+		4	NG	After School Transportation - Late Runs	\$	35,694	\$ 2,229,694	0	1		2	0	1	0	0 2
1			4	2	Resource Officer	\$	60,000	\$ 2,289,694	1	2		0	0	1	1	0 (
1			5		Athletic Trainers	Ś	15,000	\$ 2,304,694	1	1		0	0	0	1	0 3
1	+		5	NG	Building & Grounds Utilities	\$	35,000	\$ 2,339,694	0	0		0	0	0	0	1
1			5	NG	Band Uniforms (WAHS)	\$	50,000	\$ 2,389,694	0	0		1	0	0	0	0 0
1			5	2&1	Teacher Coaches (1 additional)	\$	70,000	\$ 2,459,694	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
						\$	2,509,694									
EN	IS E	BEL	OW A	-	PART OF 7 YEAR MUST PLANS, INCLUDED IN BUDGET OR FUNDED											
-	_		_		Bond - Fund WAHS WCCC (Included in previous budget)	\$	213,972								_	_
-	_	_	_	2&4	Technology	\$	196,000			_				_	+	_
-	+	_	_	1	Youngsville Special Ed Teacher (1 FTE) Added after budget presentation	\$	70,000	\$ 479,972						\rightarrow	+	+
-		-		1	District Textbooks cycle	\$	-	\$ 479,972		_			_	\rightarrow	+	
-	+	+	_	1	Drop out prevention/Alt Ed Staffing (1 teacher) Contribution to Capital Reserve Fund	\$	70,000	\$ 549,972 \$ 749,972							+	+
-	+	+		2	· · · · · · · · · · · · · · · · · · ·	\$	200,000			_			_		+	_
+	+			3 NG	Cogent finger printing system (purchased 14-15: \$2,500 donation WBL) Band Uniforms (WAHS) (3 year track with \$7k for each of 2 years)	\$	-	\$ 749,972 \$ 763,972						\rightarrow	+	+
	+		_	NG	Band Uniforms (WAHS) (3 year track with \$7k for each of 2 years) Admin Support Growth Development	\$	14,000 4,000							\rightarrow	+	+
-	+	-	_	NG	St Bonaventure Transportation	\$	4,000	\$ 784,972		_				-+	+	+
	+	+		NO	Athletic Trainers	\$	40,000	\$ 784,972		_				\rightarrow	+	+
	+	-			Athletic Trainers	\$	120,000	\$ 944,972						+	+	+
+	+	+				\$	944,972	y 544,572						+	+	+
		\rightarrow	_	<u> </u>			577,572			-			-	\rightarrow	+	+

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

dministration rated as High Priority Addition					
dministration rated as Medium Priority Addition					
dministration rated as Low Priority Addition			Packages		Packages
 Comparison Construction Construction Construction International International Construction Construction 	PACKAGE 1	\$ 2,509,694	1		
	PACKAGE 2	\$ 1,119,000	2		
	PACKAGE 3	\$ 594,000	3	\$ 1,713,000	2&3
	PACKAGE 4	\$ 576,694	4	\$ 2,289,694	2&3&4
	PACKAGE 5	\$ 220,000	5	\$ 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 a	iccept		(2) M	/illing	to cu	It					
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	ALCO:	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	Sec.	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	展發	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	24	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.

<u>World Languages</u>—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.

<u>*Curriculum Writing*</u> - 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.

<u>Curriculum Mapping</u> – 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.

<u>Multi-Tiered Systems of Support</u> (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.

<u>Assessment</u> - 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.

<u>After School Programming</u> – 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 20 0 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.

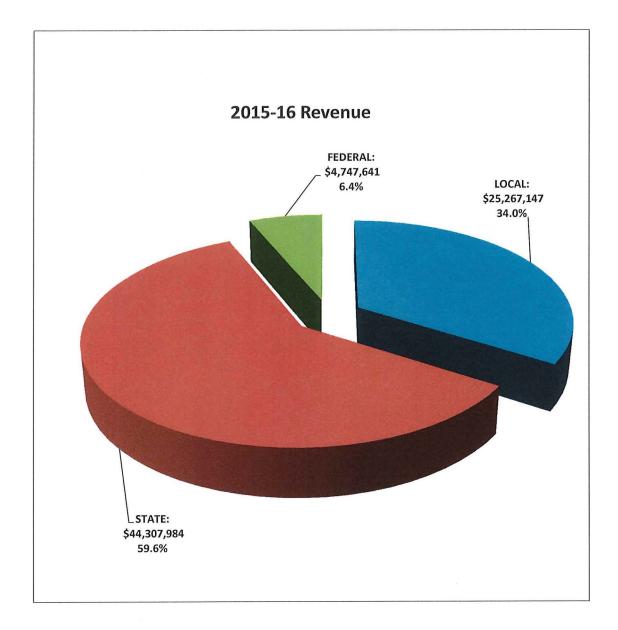


Warren County School District 2015-2016 Budgeted Revenues

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

		2% TAX INC			ļ	2.70% Fully Adj Index
	F	2014-2015 INAL BUDGET 6.30.14		2015-2016 PRELIMINARY	PF	2015-2016 ROPOSED FINAL
LOCAL						
6010 Assessed Value	\$	452,993,596	\$	452,993,596	\$	455,237,202
		2.00%		3.85%		2.70%
Mill Rate		51.9658000		53.9658000		53.3688000
Mill Increase		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
Estimated % collected net		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
Value Per Collected Mill	\$	413,958	\$	412,012	\$	415,863
Value Per Collected Mill excl. gaming/home	\$	361,326	\$	361,330	\$	364,614
6113 Public Utility Realty	\$	30,648	\$	30,648	\$	30,648
	\$	400,000	\$	360,000	\$	360,000
6114 Pay in Lieu of Taxes & Forestry	Ş	400,000	2	500,000	Ş	500,000
6143 Occupational Privelage/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	A CONTRACTOR OF	1,250,852	\$	1,200,000
		.,,		.,,	Ť	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
TOTAL TAXES	\$	26,618,180	\$	27,312,326	\$	27,334,747
	Y	20,010,100	÷	11,012,020	÷	21,001,111
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

		2% TAX INC			F	2.70% Fully Adj Index
	F	2014-2015 INAL BUDGET 6.30.14		2015-2016 PRELIMINARY	PR	2015-2016 ROPOSED FINAL
STATE						
7110 Basic Ed Subsidy	\$	24,179,272	\$	24,179,272	\$	26,770,408
Percent Increase						
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						
TO TO DESCRIPTION DATE AND DESCRIPTION OF THE DESCR	•	110.050		110.050		110.050
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 8519 Rural Low Income Schools	\$		\$		\$	399,000
8521 Vocational Carl Perkins	¢	20.000	¢	00.000	¢	72.000
8691 Other Federal Medical Access	\$	80,000	\$	80,000	\$	72,000
87XX STIMULUS	And States					
8733 QZAB Interest			¢	1,802,439	¢	1,672,663
8734 Race To The Top			\$	1,002,439	\$	1,072,003
8810 Medical Assistance	\$	120,000	\$	120,000	\$	120,000
8820 Medical Assistance/Health	\$	30,000	\$	30,000	э \$	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	\$	29,989,81
1190	Federal Programs	\$	1,157,68
1200	Special Education	\$	10,022,30
1243	Gifted Support	\$	558,32
1290	IDEA and Access	\$	1,383,21
1320	Vocational: Marketing	\$	70
1330	Health Occupations Education	\$	20,00
1360	Vocational: Business Education	\$	1,17
1370	Vocational: Electronics	\$	7,91
1380	Vocational: Trade & Industry	\$	1,206,88
1390	Vocational Instructions	\$	154,63
1420	Summer School	\$	21,19
1430	Homebound	\$	14,14
1440	Alt Ed	\$	17,17
1490	Other Instruction: Tutoring/Coaches	\$	91,93
1500	Title I Non Pub	\$	5,53
2110	Supervision of Student Services	\$	84,08
2120	Guidance	\$	1,384,45
		\$ \$	
2140	Scoring Attendance Services	\$ \$	10,24 52,69
2160 2190	Administrative Supplemental	\$	
			1,04
2220	Technology Services	\$	4,257,06
2250	Library Services	\$	667,38
2260	Curriculum Development	\$	315,14
2270	Staff Development	\$	124,54
2271	Professional Development: Certificated Staff	\$	15,92
2310	Board of Education Services	\$	87,77
2330	Tax Collection	\$	231,84
2350	Legal Services	\$	220,56
2360	Office of the Superintendent	\$	462,41
2380	Office of the Principal	\$	3,032,06
2390	Administrative Support Services	\$	699,96
2440	Nursing Services	\$	923,62
2500	Business Administrative Services	\$	906,87
2610	Physical Plant & Facilities	\$	3,335,31
2620	Plant Maintenance & Operations	\$	2,849,98
2660	Safety & Security Services	\$	60,00
2710	Student Transportation Services	\$	106,77
2720	Vehicle Operations	\$	5,396,09
2750	Non-Public Transportation	\$	104,56
2834	Professional Development: Certificated, Non-Instructional	\$	3,12
2843	Programming	\$	3,12
2850	Federal Programs	\$	58,94
2900	Media Services	\$	81,24
3200	Student Activities	\$	205,68
3390	Title I: Parent Involvement	\$	18,20
5110	Debt Service	\$	5,933,24
5130	Refund of Prior Yr Revenues	\$	40,00
5220	Athletics	\$	752,05
5230	Capital Reserve	\$	200,00
		1 *	200,00

\$ 77,711,511

0	B Warran County School District	С	D	E	AB	AC
2	Expenses by Function and Account					
4	2015-2016 Proposed Final Budget					
6	Function	Description	Account Number	Budget Responsibility	2015-2016 Preliminary	2015-2016 Proposed Fina
7		Salaries/Wages	100	Weber	14,400,464	15,046,70
8	Regular	Benefits & Burden	200	Weber	10,402,081	10,193,82
9	Instruction	Professional Svc.	300	Weber	1,010,134	1,022,63
10		Property Maint. Svc.	400	Weber	17,961	16,95
11		Transp/Training/Comm/Tuit	500	Weber	2,488,267	2,610,58
12		Supplies	600	Weber	941,811	1,072,10
13		Equipment	700	Weber	23,556	15,50
14		Dues/Judgements/Misc.	800	Weber	11,138	11,50
15	4400	0.1.1.04	100		29,295,412	29,989,81
16	1190	Salaries/Wages	100	Weber	642,772	642,77
17	Federal Programs	Benefits	200	Weber	466,302	456,89
18		Professional Svc.	300 400	Weber	17,409	17,40
19		Property Maint. Svc. Transp/Training/Comm/Tuit	500	Weber Weber	0	1,62
20		Supplies	600	Weber	1,626	1,62 38,98
21 22		Equipment	700	Weber	38,987	38,98
22	-	Dues/Judgements/Misc.	800	Weber	0	
23 24			000	TTODOI	1,167,096	1,157,68
24	1200	Salaries/Wages	100	Nelson	4,692,782	4,796,03
-	Special	Benefits	200	Nelson	3,122,788	3,068,33
27	Education	Professional Svc.	300	Nelson	275,959	275,43
28	-	Transp/Training/Comm/Tuit	500	Nelson	1,822,303	1,872,30
29		Supplies	600	Nelson	8,160	8,16
30		Equipment	700	Nelson	2,040	2,04
31			and providence		9,924,032	10,022,30
32	1211	Salaries/Wages	100	Nelson	0	
33	Life Skills	Benefits	200	Nelson	0	
34	F	Supplies	600	Nelson	0	
35					0	
36	1221 / Deaf	Professional Svc.	300	Nelson	0	
37					0	
38	1224 / Visual	Professional Svc.	300	Nelson	0	
39					0	
10	1225	Salaries/Wages	100	Nelson	0	
41	Speech	Benefits	200	Nelson	0	
12		Professional Svc.	300	Nelson	0	
13	4004				0	
14	1231	Salaries/Wages	100	Nelson	0	
-	Emotional	Benefits	200	Nelson	0	
16		Professional Svc.	300	Nelson	0	
17		Supplies	600	Nelson	0	
18	1241	Salaries/Wages	100	Nelson	0	
19 70	Learning	Benefits	200	Nelson	0	
50		Professional Svc.	300	Nelson	0	
51 52	Support	Supplies	600	Nelson	0	
52 53	FF ALL	ouppiloo	000		0	Contraction of the local distance
53 54	1243	Salaries/Wages	100	Nelson	334,927	335,65
55	Gifted	Benefits	200	Nelson	192,300	189,26
55 56		Professional Svc.	300	Nelson	192,500	109,20
56 57	F	Property Maint. Svc.	400	Nelson	0	
57 58	E E	Transp/Training/Comm/Tuit	500	Nelson	10,440	10,44
58 59	F	Supplies	600	Nelson	21,104	21,10
13	-	Equipment	700	Nelson	1,873	1,875

	В	С	D	E	AB	AC
2	Warren County School District					
	Expenses by Function and Account 2015-2016 Proposed Final Budget					
5	2010-2010 Proposed Pillar Budget					
			nt er		2045 2046	2045 2046
G	Function	Description	Account Number	Budget Responsibility	2015-2016 Preliminary	2015-2016 Proposed Final
6 61					560,643	558,327
62	1260 Physical	Professional Svc.	300	Nelson	0	0
63			See as the	A CONTRACTOR OF THE	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	F	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		Salaries/Wages	100	Weber	670,753	670,753
92	Vocational	Benefits	200	Weber	431,748	424,394
93		Professional Svc.	300	Weber	0	0
01	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
00	1390	Salaries/Wages	100	Weber	89,225	89,225
	Vocational	Benefits	200	Weber	21,144	21,144
100	Instructional	Professional Svc.	300	Weber	714	714
101	L	Property Maint. Svc.	400	Weber	2,101	2,081
102	L	Transp/Training/Comm/Tuit	500	Weber	13,702	13,690
103		Supplies	600	Weber	17,751	17,751
104	L	Equipment	700	Weber	4,831	4,831
105		Dues/Judgements/Misc.	800	Weber	5,202	5,202
106					154,669	154,637
_	1400	Property Maint. Svc.	400	Weber	0	0
108					0	0
	1420	Salaries/Wages	100	Weber	20,200	20,806
110		Benefits	200	Weber	0	0
	Summer School	Supplies	600	Weber	390	390
112					20,590	21,196
	1430	Salaries/Wages	100	Nelson	14,140	14,140
114	Homebound	Benefits	200	Nelson	0	0

-	B	С	D	E	AB	AC
2	Warren County School District Expenses by Function and Account					
4	2015-2016 Proposed Final Budget					
			t t		0045 0040	0045 0046
6	Function	Description	Account Number	Budget Responsibility	2015-2016 Preliminary	2015-2016 Proposed Final
115		Professional Svc.	300	Nelson	0	C
116					14,140	14,140
117	1440 Alt ED	Transp/Training/Comm/Tuit	500	Nelson	0	(
118					0	
_	1490	Salaries/Wages	100	Weber	54,463	54,463
120	4 L	Benefits	200	Weber	35,729	35,072
121	Tutoring/Coaches	Professional Svc.	300	Weber Weber	0	211
122	1 F	Transp/Training/Comm/Tuit Supplies	500 600	Weber	315 2,081	31
123	1 –	Equipment	700	Weber	2,001	2,00
124	The second se	Ldupment	700	VVEDEI	92,588	91,931
125 126	4500 11 11	Supplies	300	Weber	5,440	5,440
120		Саррнос	600	Weber	92	92
128			and Mariana	Inder Contractor	5,532	5,532
129	0110	Transp/Training/Comm/Tuit	500	Weber	0	53,197
130		Supplies	600	Weber	0	28,423
31		Equipment	700	Weber	0	2,465
132					0	84,085
	2120	Salaries/Wages	100	Weber	815,504	885,504
34		Benefits	200	Weber	477,582	468,987
135	1	Transp/Training/Comm/Tuit	500	Weber	2,122	2,122
136	1 F	Supplies	600	Weber	26,655	26,655
137		Equipment	700	Weber	1,182	1,182
138				The set fray to t	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
42	Attendance	Benefits	200	Weber	23,076	22,535
43	Services	Professional Svc.	300	Weber	0	(
144		Transp/Training/Comm/Tuit	500	Weber	4,334	4,334
45		Supplies	600	Weber	0	(
146			100	Mich er	53,232	52,690
	2190	Salaries/Wages	100	Weber	0	(
148	Administrative Supplemental	Benefits Professional Svc.	200	Weber	0	
		Supplies	600	Weber	1,040	1,040
150		Supplies	000	VVEDEI	1,040	1,040
151	2220	Salaries/Wages	100	Stewart	473,257	474,199
	Technology	Benefits	200	Stewart	277,278	272,645
	Services	Professional Svc.	300	Stewart	10,404	10,404
55		Property Maint. Svc.	400	Stewart	791,479	791,479
56		Transp/Training/Comm/Tuit	500	Stewart	373,812	373,765
57	-	Supplies	600	Stewart	222,542	222,542
58		Equipment	700	Stewart	5,202	2,111,202
59		Dues/Judgements/Misc.	800	Stewart	832	832
60	the second s				2,154,805	4,257,067
	2240	Salaries/Wages	100	Weber	0	(
62	Tech Teaching	Benefits	200	Weber	0	(
	Title IID	Professional Svc.	300	Weber	0	(
64				The second state	0	
	2250	Salaries/Wages	100	Weber	397,699	397,699
66		Benefits	200	Weber	230,693	227,005
67		Professional Svc.	300	Weber	0	(
68		Transp/Training/Comm/Tuit	500	Weber	0	(

	В	C	D	E	AB	AC
2	Warren County School District 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
	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			間前部		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 Dues/Judgements/Misc.	700 800	Weber	0 1,040	0
184		Dues/Judgements/Misc.	000	Webei	82,214	1,040
185	2271 Prof Devel	Salaries/Wages	100	Weber	02,214	3,240
186	Certificated	Benefits	200	Weber	0	5,240
187		Professional Svc.	300	Weber	0	1,000
188 189	l –	Transp/Training/Comm/Tuit	500	Weber	5,202	11,000
190					5,202	15,926
190	2272 Non-Cert PD	Transp/Training/Comm/Tuit	500	Weber	0	0
191					0	Ű
_	2275	Salaries/Wages	100	Weber	0	0
	Staff Support	Benefits	200	Weber	0	0
195					0	0
	2310	Salaries/Wages	100	Clark	6,655	6,655
	Board of Education	Benefits	200	Clark	2,185	2,185
	Services	Professional Svc.	300	Clark	43,064	43,064
199	F	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			96 (M. 196		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	Γ	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	1	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
- 10	2360	Salaries/Wages	100	Clark	293,106	295,613
	Office of the	Benefits	200	Clark	125,466	124,171
218	Superintendent	Transp/Training/Comm/Tuit	500	Clark	11,382	11,382
_		Supplies	600	Clark	18,042	18,042
219						
_	E	Equipment Dues/Judgements/Misc.	700	Clark	2,081	2,081

2 Watern County School Dilatrict 2 3 Expenses by Function and Account 2015-2016 Prof. 4 2015-2016 Prop. 2015-2016 Prof. 5 Function Description 000 Weber 1926.844 22 2200 Statine-Wages 000 Weber 1926.844 225 Professional Sec. 300 Weber 1926.844 0 226 Professional Sec. 300 Weber 43.910 0 228 Equipment 000 Weber 43.910 0 228 Equipment 000 Weber 43.910 0 228 Statien-Mages 100 Stewart 43.910 0 229 Statien-Mages 100 Stewart 43.920 0 229 Statien-Mages 100 Stewart 4.920 0 220 Statien-Mages 100 Stewart 4.920 0 220 Statien-Mages	AB	E	D	с	В		E	AB	AC
a b c b c	7.15			trict	Warren County School District		L		
6 Function Description 8 Budget Respontibility 2015-2016 Prefinancy Products 223 280 Salares/Mages 100 Weber 1.926.864 1.022.253 224 Office of the Benefils 2.00 Weber 1.012.253 1.01 225 Principal Transpfraining/Corm/1/ult 500 Weber 4.01.02.253 1.01 226 Equipment 700 Weber 4.01.02.253 1.01 1.01 228 Equipment 700 Weber 4.01.01.01 1.01				Account	Expenses by Function and Account				
Function Description budget budget budget geoparticity Statics/Wages Statiget (New Preisons) 2015-2016 (Preisons) 2015-2016 (Preisons)<				Sudget	2015-2016 Proposed Final Budget				
o o -			* *			* *			
o o o weber 1.926,64 23 Office of the Berefils 200 Weber 1.012,233 236 Principal 200 Weber 1.012,233 237 Principal 200 Weber 1.012,233 238 Principal 200 Weber 4.47,932 239 Suppris 600 Weber 4.47,932 230 Suppris 600 Weber 4.47,932 231 Administrative Barefils 200 Suppris 3.041,831 233 Administrative Barefils 200 Suppris Suppris 600 Supurit 1.4260 234 Equiprentis 600 Supurit 3.121 1.4260 235 DesclutaprentisMics. 800 Supurit 3.121 1.4260 236 Protessional Svs. 300 Weber 0 1.4200 236 Protessional Svs. 300 Weber 0 1.4200			npe	Description	Function	npe		the second second second second	2015-2016
223 200 Salarier/Wages 100 Weber 1,926,664 224 Office of the Benefits 200 Weber 1,922,664 225 Pricipal Predessional Svc. 500 Weber 47,932 228 Pricipal Frendessional Svc. 500 Weber 443,310 228 Pricipal Frendessional Svc. 500 Weber 443,310 228 Pricipal Frendessional Svc. 500 Weber 443,310 228 Pricipal Frendessional Svc. 500 Weber 443,361 229 Pricipal Services Frendersing Services 100 Slewart 37,603 231 Moniterative Berefits 200 Slewart 7,603 232 Pricipal Services Frendersing Services 11,444 200 234 Pricipal Pricessional Svc. 300 Weber 0 235 Professional Svc. 300 Weber 0 236 Professional Svc. 300 Weber 0 237 M40 ABG Prof Dev Slewart Slewart	liminary	Responsibility	Aci			Ac	Responsibility	Preliminary	Proposed Final
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Principal Productional Size S00 Weber 0 226 Principal TransprTraining/Carm/Tuit 600 Weber 49,330 227 Equipment 700 Weber 49,310 228 Equipment 700 Weber 3,071 229 230 300 Sizevit 3,041,831 220 230 Sizevit 3,041,831 3,072 231 Mainistrative Burglins 200 Sizevit 3,041,831 232 Support Services Transp/Trainsp/Carm/Tuit 500 Sizevit 14,220 233 Maport Services Burglins 600 Sizevit 14,420 234 Datas/Ladgement.Misc. 800 Sizevit 11,444 235 Datas/Ladgement.Misc. 800 Weber 0 0 236 Datas/Ladgement.Misc. 800 Weber 0 0 237 Maport Datas Sizevite 0 0 0 238	1,012,25	Weber	200	Benefits	Office of the	200	Weber	1,012,253	996,650
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Equipment 700 Weber 3.672 220 1 1 1 1 3.041,831 220 230 0 Stabries/Mages 100 Stewart 3.7059 231 Administrative Benefits 200 Stawart 14.200 232 Support Services Stawart 14.200 14.200 233 Support Services 800 Stewart 7.303 234 DateS/uppernts/Mate. 800 Stewart 3.111 235 DateS/uppernts/Mate. 800 Stewart 0 662,331 236 Control Control 0 1662,341 0 1662,341 237 2400 ABG Prof Dev Salaries/Wages 100 Weber 0 1 240 Banefits 200 Weber 0 1 1 241 Abl Dental Salaries/Wages 100 Weber 0 1 243 Banefits 200 Weber 0 </td <td>49,31</td> <td>Weber</td> <td>600</td> <td>Supplies</td> <td></td> <td>600</td> <td>Weber</td> <td>49,310</td> <td>46,011</td>	49,31	Weber	600	Supplies		600	Weber	49,310	46,011
230 231 Salaries/Mages 100 Slewart 370,059 231 Administative Benefits 200 Silvevart 255,73 232 Support Services TranspfTraining/CommTult 500 Silvevart 14,280 234 Equipment 700 Silvevart 3,121 235 Dues/Judgements/Misc. 600 Silvevart 3,121 236 Dues/Judgements/Misc. 600 Silvevart 3,121 237 2400 ABO Prof Dev Salaries/Mages 100 Weber 0 239 Professional Svc. 300 Weber 0 1 241 240 Dental Salaries/Mages 100 Silvevart 0 241 Vato Dental Salaries/Mages 100 Weber 0 1 244 Naring Services Benefits 200 Weber 0 1 244 Vato Dental Salaries/Mages 100 Weber 0 1 244 Sa	3,67	Weber	700	Equipment		700	Weber	3,672	3,200
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Image Image <th< td=""><td>14,28</td><td>Stewart</td><td>500</td><td>Transp/Training/Comm/Tuit</td><td>Support Services</td><td>500</td><td>Stewart</td><td>14,280</td><td>14,274</td></th<>	14,28	Stewart	500	Transp/Training/Comm/Tuit	Support Services	500	Stewart	14,280	14,274
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270 Professional Svc. 300 Kennerknecht 30,000		Kennerknecht	200	Benefits	Plant Maintenance	200	Kennerknecht		1,028,045
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271 & Operation Property Maint. Svc. 400 Kennerknecht 110,464		Kennerknecht	400	Property Maint. Svc.	& Operation	400	Kennerknecht	110,464	110,464
272 Supplies 600 Kennerknecht 391,759	391,75	Kennerknecht	600	Supplies		600	Kennerknecht	391,759	391,759
273 2,746,421	2,746,42							2,746,421	2,849,982
274 2660 Safety & Security Services Salaries/Wages 100 Kennerknecht 0		Kennerknecht	100	Salaries/Wages	2660 Safety & Security Services	100	Kennerknecht	0	60,000
275								0	60,000
276 2710 Salaries/Wages 100 Bus Admin 59,819	59,81	Bus Admin	100	Salaries/Wages	2710	100	Bus Admin	59,819	60,139

	В	С	D	E	AB	AC
2	Warren County School District Expenses by Function and Account	-4				
4	2015-2016 Proposed Final Budget					
5				,,		
		24.	unt	Budget	2015-2016	2015-2016
	Function	Description	Account Number	Responsibility	Preliminary	Proposed Final
6						
277	Student	Benefits	200	Bus Admin	39,920	39,172
278		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	0700		500	D. AL.	107,201	106,773
	2720	Transp/Training/Comm/Tuit	500	Bus Admin	5,408,935	5,396,098
-	Vehicle Operation	Supplies(Bulk Fuel)	600	Bus Admin	0	0
285			500	D AL	5,408,935	5,396,098
-	2750 Non-Pub Trans	Transp/Training/Comm/Tuit	500	Bus Admin	104,565	104,565
287	2010		100		104,565	104,565
	2813	Salaries/Wages	100	Weber	0	0
	Program	Benefits	200	Weber	0	0
	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
-	Staff Dev. Cert.	Benefits	200	Weber	0	0
296	Non-Instructional	Transp/Training/Comm/Tuit	500	Weber	3,121	3,121
297				Disarati (1970)	3,121	3,121
	2836	Salaries/Wages	100	Weber	0	0
	Prof. Development	Benefits	200	Weber	0	0
	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
	2849	Professional Svc.	300	Bus Admin	0	0
	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			1. at 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		0	0
	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
	3201	Salaries/Wages	100	Weber	0	0
328	Student Activities	Benefits	200	Weber	0	0
329					0	0
200	3390	Salaries/Wages	100	Weber	0	0

Eurotion Description O.E.	
4 2015-2016 Proposed Final Budget Description 5 8 Budget Responsibility 2015-2016 Preliminary 20 331 Parent Benefits 200 Weber 0 0 332 annotement Benefits 200 Weber 0 0 332 annotement Supplies 600 Weber 10,924 0 334 2005100 Dues/Judgements/Misc. 800 Bus Admin 0 0 335 420/5100 Dues/Judgements/Misc. 800 Bus Admin 0,924,945 0 336 Dues/Judgements/Misc. 800 Bus Admin 2,904,300 0 337 5110 Debt Service Fund Transfers 900 Bus Admin 40,000 0 0 344 40,000 40,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td></td></t<>	
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355 5900 Contingency Fuel Transportation Contingency 933 Clark 50,000 356 5900 Contingency Superintendent Reserve 934 Clark 0	300,000
356 5900 Contingency Superintendent Reserve 934 Clark 0	0
	50,000
357 5900 Contingency Board Goals/Facilities Plan 950 Clark 100,000	0
	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	74 000 770
363 Revenue (1.403 Mill) \$ 364 Expenses \$	74,322,772 77,711,511
365 Surplus (Deficit) \$	(3,388,739)
366 Use Committed Fund \$	2,230,501
367 368	(1,158,239)
369	

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: 2/16/201	5	
resident of the Board - Original Signature Required	Date	
ecretary of the Board - Original Signature Required	Date	
hief School Administrator - Original Signature Required	Date	
ames M Grosch	(814) 723-6903	1030
ontact Person	Telephone	Extension
roschj@wcsdpa.org -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

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY Page A-1

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2015-2016 Final General Fund Budget (PDE-2028)

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	1,	4,906,423
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	7.	4,322,772
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		9,229,195

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL Page B-1

2015-2016 Final General Fund Budget (PDE-2028) AUN: 105628302 Warren County SD Printed 5/27/2015 2:08:23 PM v2.1

FUNCTION	DESCRIPTION	Amount	s
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

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2015-2016 Final General Fund Budget (PDE-2028)

FUNCTION	DESCRIPTION	Amounts	
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

2015-2016 Final General Fund Budget (PDE-2028)

PROPOSED VERSION

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL Page B-3

AUN: 105628302 Warren County SD Printed 5/27/2015 2:08:23 PM v2.1

FUNCTIO	N DESCRIPTION	Amou	nts
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

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FUNCTION	DESCRIPTION	Amou	nts
OTHER FIN	IANCING 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 ES	TIMATED REVENUES AND OTHER SOURCES	_	74,322,772

AUN	-2016 Final General Fund Budget (PDE-2028) : 105628302 Warren County SD ed 5/27/2015 2:08:24 PM v2.1	PROPOSED VERSION	Real Estate Tax Rate (RETR) Report for 2015-2016 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page C-1
	l Index (current): 2.7% ulation Method:	Rate	
Арр	rox. Tax Revenue from RE Taxes:	\$19,458,410	
Amo	unt of Tax Relief for Homestead Exclusions	+ <u>\$2,734,898</u>	
Tota	I Approx. Tax Revenue:	\$22,193,308	
Арр	rox. Tax Levy for Tax Rate Calculation:	\$24,295,463 Warren	Total
-	2014-15 Data		
	a. Assessed Value b. Real Estate Mills	\$452,993,596 51.9658	\$452,993,596
I.	2015-16 Data c. 2013 STEB Market Value d. Assessed Value e. Assessed Value of New Constr/ Renov	\$1,297,538,862 \$455,237,202 \$0	\$1,297,538,862 \$455,237,202 \$0
	2014-15 Calculations		
	f. 2014-15 Tax Levy (a * b)	\$23,540,175	\$23,540,175
	2015-16 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.0000%
	 h. Rebalanced 2014-15 Tax Levy (f Total * g) 	\$23,540,175	\$23,540,175
	 i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment 	51.9658	~
	Calculation of Tax Rates and Levies General	ted	
	j. Weighted Avg. Collection Percentage	90.25000%	90.25000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	\$24,295,463	\$24,295,463
111.	I. 2015-16 Real Estate Tax Rate (k / d * 1000)	53.3688	
	m. Tax Levy Generated by Mills (I / 1000 * d)	\$24,295,463	\$24,295,463
	n. Tax Levy minus Tax Relief for Homestead		\$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)		

AUN:	2016 Final General Fund Budget (PDE-2028) 105628302 Warren County SD d 5/27/2015 2:08:25 PM v2.1	PROPOSED VERSION	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
	Index (current): 2.7% lation Method:	Rate	
Amou Total	ox. Tax Revenue from RE Taxes: Int of Tax Relief for Homestead Exclusions Approx. Tax Revenue: ox. Tax Levy for Tax Rate Calculation:	\$19,458,410 + <u>\$2,734,898</u> \$22,193,308 \$24,295,463 Warren	Total
	Index Maximums p. Maximum Mills Based On Index (i * (1 + Index))	53.3688	
	 q. Mills In Excess of Index if (l > p), (l - p) r. Maximum Tax Levy Based On Index 	0.0000 \$24,295,463	0.0000 \$24,295,463
IV.	(p / 1000) * d) s. Millage Rate within Index? (If I > p Then No) t. Tax Levy In Excess of Index	Yes \$0	\$0
	if (m > r), (m - r) u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0 \$0

	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

м			TR) Report for 2015-2016 ion 672.1 of School Code Page C-3
			Total
\$2,734,898 \$0	Lowering RE Tax Rate	\$0	\$2,734,898 \$0 \$2,734,898
	\$2,734,898	Multi-County Rebalancing Based of \$2,734,898 Lowering RE Tax Rate	Multi-County Rebalancing Based on Methodology of Sect \$2,734,898 Lowering RE Tax Rate \$0

2015-2016 Final General Fund Budget (PDE-2028) AUN: 105628302 Warren County SD Printed 5/27/2015 2:08:26 PM v2.1

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 Exclusions		Exclusions	Percent Collected	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				Estimated Revenue
6120 Per Capita	a Taxes, Section 679			0.00				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	<u>100,000</u>
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						3,550,000
		Act 511 Tax Limit	>	1,297,538,862	х	12	15,570,466
				Market Value		Mills	(511 Limit)

2015-2016 Final General Fund Budget (PDE-2028) AUN: 105628302 Warren County SD Printed 5/27/2015 2:08:28 PM v2 1

PROPOSED VERSION

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

Page E-1

Printed 5/2	7/2015 2:08:28 PM v2.1								Page E-
Tax Function	Description	Tax Rate C 2014-2015 (Rebalanced)	harged in: 2015-2016	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2014-2015 2015-2016 (Rebalanced)	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes								
	Warren County	51.9658	53.3688	2.70%	Yes	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								

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)?

 \square

Yes

No

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%
e Estimated Ending Unassigned Fund Balance	Yes

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

SIGNATURE OF SUPERINTENDENT	DATE
DUE DATE: AUGUST 15, 2015	TO: PENNSYLVANIA DEPARTMENT OF EDUCATION BUREAU OF BUDGET AND FISCAL MANAGEMENT DIVISION OF SUBSIDY DATA AND ADMINISTRATION 333 MARKET STREET

HARRISBURG, PA 17126-0333

is within the allowable limits.

2015-2016 Final General Fund Budget (PDE-2028) AUN: 105628302 Warren County SD

PROPOSED VERSION

Page F-1

	ITEM		AMOUN	ITS	
00	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			
000	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			
000	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			
000	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		
000	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	36			11,517,684

2015-2016 Final General Fund Budget (PDE-2028) AUN: 105628302 Warren County SD

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PROPOSED VERSION

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-1

Functi	ion-Obj	ect	Description			Amounts
1000 INSTRUCTION)N				
	1100		ar 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	Speci	al 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	Vocat	ional 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	
		lotal	Other Instructional Programs - Elementary/Secondary	37	127,267	

Function-Obj	ect	Description		Amounts
1500	Nonpu	ublic 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	Highe	r Education Programs		
	500	Other Purchased Services	· 0	
	600	Supplies	0	
	Total	Higher Education Programs	0	
1800	Pre-K	indergarten		
	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	Instruc	tion		44,635,450

 2015-2016 Final General Fund Budget (PDE-2028)

 AUN:
 105628302
 Warren County SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-3

Function-O	bject	Description			Amounts
2000 SUP	PORT S	ERVICES			
		ort 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		ort 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	0 Supp	ort 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	
		Support Services - Administration		4,734,632	
2400	0 Supp	ort 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	
	Iotal	Support Services - Pupil Health	39	923,626	

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-4

Function-Obj	ect Description		Amounts
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	

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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Function	n-Obje	ect	Description		Amounts
29	900	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	
Т	otal S	uppo	rt Services		25,476,868
3000 O	DPER/	TION	OF NON-INSTRUCTIONAL SERVICES		
3	100	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	
33	200	Stude	ent 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	

Functi	on-Obj	ect	Description		Amounts
	3300	Comm	nunity 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	Schol	arships 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	Operat	ion of Non-instructional Services		223,895
4000	FACIL	ITIES /	ACQUISITION, CONSTRUCTION AND IMPROVEMENT		
	4000	Facilit	ties 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	Faciliti	es Acquisition, Construction and Improvement Services		0
5000	OTHE	R EXP	ENDITURES 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	Interf	und Transfers - Out		
		900	Other Uses of Funds	952,053	
		Total	Interfund Transfers - Out	952,053	
			4.0		

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-7

Function-Obj	ect Description		Amounts	
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 EXPE	NDITURES	-		77,711,511

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2015-2016 Final General Fund Budget (PDE-2028)

CASH AND SHORT-TERM INVESTMENTS General Fund Special Revenue Fund Athletic/School-Sponsored Extra Curricular Activities Other Comptroller-Approved Special Revenue Fund Capital Projects Fund Capital Reserve Fund - §690 Capital Reserve Fund - §1431 Capital Projects Fund – Other Debt Service Fund Enterprise Fund (Food Service, Child Care)	8,000,000 0 0 9,850,000 5,000 30,000	7,000,000 0 0 0 32,000,000 5,000
Special Revenue Fund Athletic/School-Sponsored Extra Curricular Activities Other Comptroller-Approved Special Revenue Fund Capital Projects Fund Capital Reserve Fund - §690 Capital Reserve Fund - §1431 Capital Projects Fund – Other Debt Service Fund	0 0 0 9,850,000 5,000	0 0 0 32,000,000
Athletic/School-Sponsored Extra Curricular Activities Other Comptroller-Approved Special Revenue Fund Capital Projects Fund Capital Reserve Fund - §690 Capital Reserve Fund - §1431 Capital Projects Fund – Other Debt Service Fund	0 0 9,850,000 5,000	0 0 0 32,000,000
Other Comptroller-Approved Special Revenue Fund Capital Projects Fund Capital Reserve Fund - §690 Capital Reserve Fund - §1431 Capital Projects Fund – Other Debt Service Fund	0 0 9,850,000 5,000	0 0 0 32,000,000
Capital Projects Fund Capital Reserve Fund - §690 Capital Reserve Fund - §1431 Capital Projects Fund – Other Debt Service Fund	0 0 9,850,000 5,000	0 0 32,000,000
Capital Reserve Fund - §690 Capital Reserve Fund - §1431 Capital Projects Fund – Other Debt Service Fund	0 9,850,000 5,000	0 32,000,000
Capital Reserve Fund - §1431 Capital Projects Fund – Other Debt Service Fund	0 9,850,000 5,000	0 32,000,000
Capital Projects Fund – Other Debt Service Fund	9,850,000 5,000	32,000,000
Debt Service Fund	5,000	
		5.000
Enterprise Fund (Food Service, Child Care)	30,000	- 1
	00,000	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
LONG-TERM INVESTMENTS		
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

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2015-2016 Final General Fund Budget (PDE-2028)

	06/30/2015 Estimate	06/30/2016 Projection
LONG-TERM INDEBTEDNESS		
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
SHORT-TERM PAYABLES		
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	80,434,043	76,122,527

2015-2016 Final General Fund Budget (PDE-2028) AUN: 105628302 Warren County SD Printed 5/27/2015 2:08:36 PM v2.1

Scheduled for Liquidation

Account	Description	Amounts	5
0830	Estimated Ending Committed Fund Balance	5,453,208	
0000			
	Explanation: capital projects, psers, textbooks, technology, etc		
0840	Estimated Ending Assigned Fund Balance	0	
0850	Estimated Ending Unassigned Fund Balance	6,064,476	
	Explanation: Balance will be reviewed again at EOY for the board to determine proper commitments		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		11,517,684
5900	Budgetary Reserve		450,00
	Explanation: <i>staff contingency, gas and negotiations</i>		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	=	11,967,684

PROPOSED VERSION