

Warren County School District

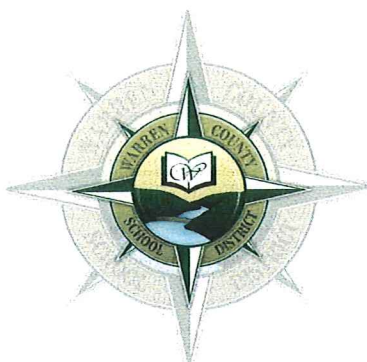
Warren, Pennsylvania

FINAL BUDGET

2015-2016

June 29, 2015





Warren County School District

Final Budget 2015-2016

1. Introduction

The Warren County School District's (WCSD) Final Budget for the 2015-2016 school year is \$76,801,339. This is \$6,084,203 or 8.6% more than the 2014-2015 school year budget of \$70,717,136. The Final Budget includes purchases of Technology, Textbooks and Building Maintenance that have been deferred over a period of time. Committed Fund Balance will be used to offset these expenditures. Additionally, unassigned fund balance in the amount of \$2,974,675 will be used if Governor's Proposed Funding for the WCSD does not materialize. This budget restores some previously cut items and adds items that will enhance the educational opportunities for students in the district. The 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 Final Budget is presented in 7 sections.

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**WARREN COUNTY SCHOOL DISTRICT
WARREN COUNTY, PENNSYLVANIA**

RESOLUTION NO. _____

2015-2016 ANNUAL TAX LEVY AND RESOURCE ALLOCATION RESOLUTION

NOW THEREFORE, BET IT RESOLVED by the Board of School Directors of the Warren County School District as follows:

The Board of School Directors, for school purposes, hereby approves the following annual tax levy/structure and resource allocation as a part of its Budget for the 2015-2016 fiscal year, with proposed expenditures of \$76,801,339:

1. A tax 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% Earned Income and Net Profits Tax
 - b. A 1% Real Estate Transfer Tax
 - c. A Local Services Tax of \$5.00
3. Estimated Undesignated/Unassigned Fund Balance of \$2,974,675 as of June 30, 2015
4. Designated/Committed Fund Balance of \$14,786,968 as of June 30, 2015
 - a. Capital Projects \$4,100,000
 - b. PSERS \$4,614,002
 - c. School Board and Tax Compliance \$500,000
 - d. Medical \$1,356,681
 - e. Textbook \$900,000
 - f. Technology \$3,070,000
 - g. Building Furniture/Fixtures \$216,285
 - h. WCCC Health Program \$30,000

ADOPTED as a Resolution of the Warren County School District Board of School Directors this 29th day of June, 2015.

ATTEST:

WARREN COUNTY SCHOOL
DISTRICT

Secretary, Board of School Directors

BY _____
President, Board of School Directors

6/29/2015

(1) Medium priority addition

(2) High priority addition

* 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 | \$ 1,713,000 283 |
| PACKAGE 4 | \$ | 576,694 | 4 | \$ 2,289,694 283&4 |
| PACKAGE 5 | \$ | 220,000 | 5 | \$ 2,509,694 283&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 being included in the 2015-2016 budget. Should the Governor not come through with the approx. \$2.4m of proposed funding increase for the WCSD, the WCSD will use uncommitted fund balance or look to make adjustments to the add/restoration plan.

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 \$4,000 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. This cost is net of reimbursement that will be received during the 2016-2017 school year.

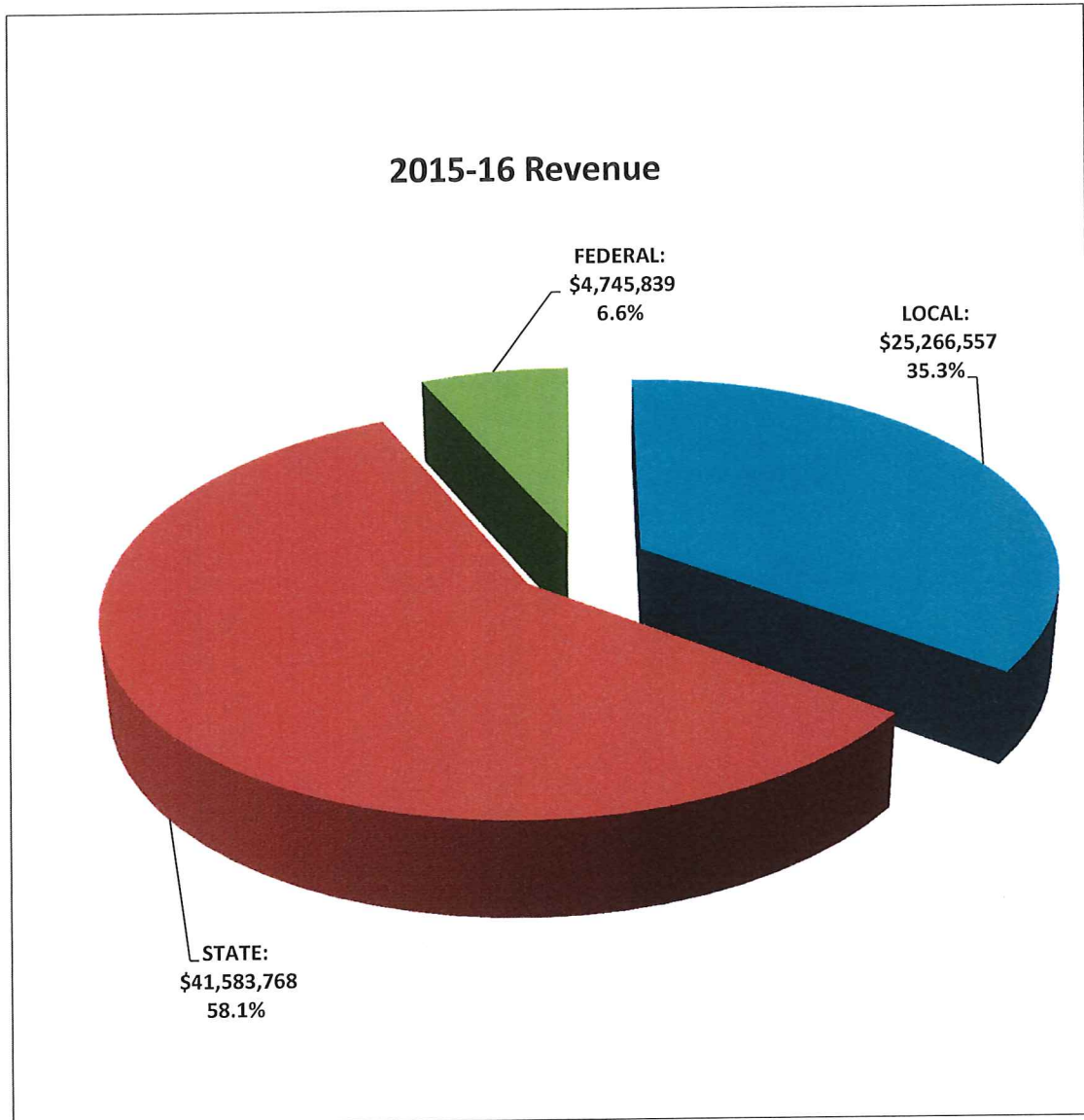


Warren County School District **2015-2016** **Budgeted Revenues**

| | | | | | |
|----------|--------------------------------------|----|------------|----|------------------|
| LOCAL: | 6111 Current Real Estate Tax | \$ | 19,458,410 | | |
| | 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 | \$ | 25,266,557 35.3% |
| STATE: | 7110 Basic Education Subsidy | \$ | 25,018,819 | | |
| | 7140 Subsidies for Charter Schools | \$ | - | | |
| | 7160 Tuition Orph/Private | \$ | 27,612 | | |
| | 7220 Vocational Education | \$ | 300,000 | | |
| | 7271 Special Education Subsidy | \$ | 3,945,689 | | |
| | 7310 Pupil Transportation | \$ | 3,250,000 | | |
| | 7320 Rentals & Sinking Fund | \$ | 507,129 | | |
| | 7330 Medical & Dental Srvcs | \$ | 90,000 | | |
| | 7340 Gaming Revenue | \$ | 2,734,898 | | |
| | 7501 Block Grant | \$ | - | | |
| | 75XX Ready to Learn | \$ | - | | |
| | 7810 Soc Sec/State Share | \$ | 1,365,650 | | |
| | 7820 Retirement/State Share | \$ | 4,343,971 | \$ | 41,583,768 58.1% |
| 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 | \$ | 1,670,861 | | |
| | 8810 Medical Asst. Reimb/ACCESS | \$ | 150,000 | \$ | 4,745,839 6.6% |
| | | \$ | 71,596,164 | | |

Warren County School District Revenue

LOCAL: \$ 25,266,557
STATE: \$ 41,583,768
FEDERAL: \$ 4,745,839



Warren County School District
Final Budget - Revenues
2015-2016

6/29/2015

| | 2% TAX INC | | 2.70% Fully Adj Index | | NO ADDITIONAL GOVERNOR FUNDING Option B 2.70% Fully Adj Index |
|---------------------------------------------------|--------------------------------------|--------------------------|-----------------------------------------------|--------------------------------------|---------------------------------------------------------------------|
| | 2014-2015 FINAL BUDGET 6.30.14 | 2015-2016 PRELIMINARY | 2015-2016 PROPOSED FINAL 1.403 Mill Inc | 2015-2016 Final 1.403 Mill Inc | |
| LOCAL | | | | | |
| 6010 Assessed Value | \$ 452,993,596 | \$ 452,993,596 | \$ 455,237,202 | \$ 455,237,202 | |
| | 2.00% | 3.85% | 2.70% | 2.70% | |
| <i>Mill Rate</i> | 51.9658000 | 53.9658000 | 53.3688000 | 53.3688000 | |
| <i>Mill Increase</i> | 1.00 | 2.00 | 1.4030 | 1.4030 | |
| Gross Levy | \$ 23,540,175 | \$ 24,446,162 | \$ 24,295,463 | \$ 24,295,463 | |
| 7340 Gaming/Homestead | \$ 2,735,100 | \$ 2,735,100 | \$ 2,735,100 | \$ 2,734,898 | |
| NET TAX LEVY | \$ 20,805,075 | \$ 21,711,062 | \$ 21,560,363 | \$ 21,560,565 | |
| <i>Estimated % collected net</i> | 90.25% | 89.81% | 90.25% | 90.25% | |
| 6111 Current Real Est Tax | \$ 18,776,581 | \$ 19,499,477 | \$ 19,459,000 | \$ 19,458,410 | |
| TOTAL CURRENT & GAMING | \$ 21,511,681 | \$ 22,234,577 | \$ 22,194,100 | \$ 22,193,308 | |
| <i>Value Per Collected Mill</i> | \$ 413,958 | \$ 412,012 | \$ 415,863 | \$ 415,848 | |
| <i>Value Per Collected Mill excl. gaming/home</i> | \$ 361,326 | \$ 361,330 | \$ 364,614 | \$ 364,603 | |
| 6113 Public Utility Realty | \$ 30,648 | \$ 30,648 | \$ 30,648 | \$ 30,648 | |
| 6114 Pay in Lieu of Taxes & Forestry | \$ 400,000 | \$ 360,000 | \$ 360,000 | \$ 360,000 | |
| 6143 Occupational Privelage/511 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | |
| TOTAL ACT 511 FLAT TAX | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | |
| 6151 Earned Income/511 | \$ 3,100,000 | \$ 3,100,000 | \$ 3,200,000 | \$ 3,200,000 | |
| 6153 Real Estate Transfer/511 | \$ 225,000 | \$ 236,250 | \$ 250,000 | \$ 250,000 | |
| TOTAL ACT 511 PROP TAX | \$ 3,325,000 | \$ 3,336,250 | \$ 3,450,000 | \$ 3,450,000 | |
| 6400 Delinquent Taxes | \$ 1,250,852 | \$ 1,250,852 | \$ 1,200,000 | \$ 1,200,000 | |
| TOTAL DELINQUENT TAXES | \$ 1,250,852 | \$ 1,250,852 | \$ 1,200,000 | \$ 1,200,000 | |
| TOTAL TAXES | \$ 26,618,180 | \$ 27,312,326 | \$ 27,334,747 | \$ 27,333,956 | |
| 6500 Earnings/Temp Dep | \$ 30,000 | \$ 42,000 | \$ 42,000 | \$ 42,000 | |
| 6900 Tuition & Other | \$ 25,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | |
| 6920 Contributions/Student Fees/misc | \$ 225,000 | \$ 262,500 | \$ 262,500 | \$ 262,500 | |
| 6900 Misc Revenue | \$ 338,000 | \$ 213,000 | \$ 213,000 | \$ 213,000 | |
| TOTAL OTHER | \$ 618,000 | \$ 667,500 | \$ 667,500 | \$ 667,500 | |
| TOTAL LOCAL REVENUE | \$ 27,236,179 | \$ 27,979,825 | \$ 28,002,246 | \$ 28,001,455 | |

Warren County School District
Final Budget - Revenues
2015-2016

6/29/2015

| | 2% TAX INC | | 2.70% Fully Adj Index | | NO ADDITIONAL GOVERNOR FUNDING Option B 2.70% Fully Adj Index |
|---------------------------------------|--------------------------------------|--------------------------|-----------------------------------------------|--------------------------------------|---------------------------------------------------------------------|
| | 2014-2015 FINAL BUDGET 6.30.14 | 2015-2016 PRELIMINARY | 2015-2016 PROPOSED FINAL 1.403 Mill Inc | 2015-2016 Final 1.403 Mill Inc | |
| | | | | | |
| STATE | | | | | |
| 7110 Basic Ed Subsidy | \$ 24,179,272 | \$ 24,179,272 | \$ 26,770,408 | \$ 25,018,819 | |
| <i>Percent Increase</i> | | | | | |
| 7140 Subsidy for Charter Schools | \$ - | \$ - | \$ 342,215 | \$ - | |
| 7160 Tuition-Orph/Private | \$ 55,223 | \$ 27,612 | \$ 27,612 | \$ 27,612 | |
| 7220 Vocational Education | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | |
| 7271 Special Education | \$ 3,876,382 | \$ 3,915,146 | \$ 4,239,948 | \$ 3,945,689 | |
| 7310 Pupil Transportation | \$ 3,150,000 | \$ 3,150,000 | \$ 3,250,000 | \$ 3,250,000 | |
| 7320 Rentals & Sinking Fund | \$ 578,305 | \$ 901,952 | \$ 901,952 | \$ 507,129 | |
| 7330 Medical & Dental Services | \$ 90,000 | \$ 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 | \$ 1,365,650 | |
| 7820 Retirement/State Share | \$ 3,565,000 | \$ 4,346,138 | \$ 4,346,138 | \$ 4,343,971 | |
| TOTAL STATE REVENUE | \$ 37,883,729 | \$ 39,054,278 | \$ 41,572,884 | \$ 38,848,870 | |
| FEDERAL | | | | | |
| 8100 Unrestricted Grants (Impact Aid) | \$ 119,850 | \$ 119,850 | \$ 119,850 | \$ 119,850 | |
| 8512 Restricted, IDEA, Part B | \$ 774,000 | \$ 851,400 | \$ 911,842 | \$ 911,842 | |
| 8514 Ed of Disadvantages ECIA Title I | \$ 1,120,161 | \$ 1,120,161 | \$ 1,131,272 | \$ 1,131,272 | |
| 8515 Title IIA Improv Tchr Qual | \$ 245,000 | \$ 245,000 | \$ 291,014 | \$ 291,014 | |
| 8517 21st Century | \$ - | \$ - | \$ 399,000 | \$ 399,000 | |
| 8519 Rural Low Income Schools | | | | | |
| 8521 Vocational Carl Perkins | \$ 80,000 | \$ 80,000 | \$ 72,000 | \$ 72,000 | |
| 8691 Other Federal Medical Access | | | | | |
| 87XX STIMULUS | | | | | |
| 8733 QZAB Interest | | \$ 1,802,439 | \$ 1,672,663 | \$ 1,670,861 | |
| 8734 Race To The Top | | | | | |
| 8810 Medical Assistance | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 | |
| 8820 Medical Assistance/Health | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | |
| TOTAL FEDERAL REVENUE | \$ 2,489,011 | \$ 4,368,850 | \$ 4,747,641 | \$ 4,745,839 | |
| 9000 Other Revenue | \$ - | \$ - | \$ - | \$ - | |
| TOTAL REVENUE | \$ 67,608,919 | \$ 71,402,953 | \$ 74,322,772 | \$ 71,596,165 | |



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

| Function | Description | Final |
|----------|-----------------------------------------------------------|---------------|
| 1110 | Regular Instruction | \$ 29,764,685 |
| 1190 | Federal Programs | \$ 1,155,703 |
| 1192 | 21st Century | \$ 268,021 |
| 1200 | Special Education | \$ 9,762,653 |
| 1243 | Gifted Support | \$ 557,122 |
| 1290 | IDEA and Access | \$ 1,164,602 |
| 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 | \$ 1,207,977 |
| 1390 | Vocational Instructions | \$ 105,312 |
| 1420 | Summer School | \$ 21,196 |
| 1430 | Homebound | \$ 14,140 |
| 1440 | Alt Ed | \$ - |
| 1490 | Other Instruction: Tutoring/Coaches | \$ 119,104 |
| 1500 | Title I Non Pub | \$ 5,532 |
| 2111 | Supervision of Student Services | \$ 101,321 |
| 2120 | Guidance | \$ 1,339,539 |
| 2130 | Attendance Services | \$ 49,364 |
| 2140 | Scoring | \$ 10,242 |
| 2160 | Social Work Services | \$ 4,334 |
| 2170 | Student Accounting Services | \$ 56,299 |
| 2190 | Other Student Services | \$ 1,040 |
| 2250 | Library Services | \$ 752,003 |
| 2260 | Curriculum Development | \$ 650,937 |
| 2270 | Staff Development | \$ 133,139 |
| 2271 | Professional Development: Certificated Staff | \$ 12,077 |
| 2310 | Board of Education Services | \$ 78,937 |
| 2330 | Tax Collection | \$ 213,561 |
| 2350 | Legal Services | \$ 320,565 |
| 2360 | Office of the Superintendent | \$ 467,394 |
| 2380 | Office of the Principal | \$ 2,848,145 |
| 2390 | Administrative Support Services | \$ 59,425 |
| 2440 | Nursing Services | \$ 917,662 |
| 2500 | Business Administrative Services | \$ 103,878 |
| 2511 | Business Administrative Services - Supervision | \$ 263,481 |
| 2513 | Business Administrative Services - Accounts Payable | \$ 48,472 |
| 2514 | Business Administrative Services - Payroll Services | \$ 144,442 |
| 2515 | Business Administrative Services - Financial Accounting | \$ 225,593 |
| 2519 | Business Administrative Services - Other | \$ 53,868 |
| 2520 | Purchasing | \$ 111,253 |
| 2530 | Warehouse | \$ 48,861 |
| 2611 | Physical Plant & Facilities - Supervision | \$ 2,183,411 |
| 2619 | Physical Plant & Facilities - Other Supervision | \$ 495,964 |
| 2620 | Operation of Building Services | \$ 3,011,697 |
| 2630 | Care & Upkeep of Ground Services | \$ 127,925 |
| 2660 | Safety & Security Services | \$ 60,000 |
| 2711 | Student Transportation Services - Supervision | \$ 160,662 |
| 2720 | Vehicle Operations | \$ 5,396,098 |
| 2750 | Non-Public Transportation | \$ 104,565 |
| 2818 | System-Wide Technology Services | \$ 4,127,820 |
| 2831 | Staff Services | \$ 186,202 |
| 2834 | Professional Development: Certificated, Non-Instructional | \$ 3,121 |
| 2843 | Programming | \$ 3,121 |
| 2850 | Federal Programs - Grant Writer | \$ 148,239 |
| 2900 | Media Services | \$ 81,245 |
| 3200 | Student Activities | \$ 223,887 |
| 3390 | Title I: Parent Involvement | \$ 18,207 |
| 5110 | Debt Service | \$ 5,875,454 |
| 5130 | Refund of Prior Yr Revenues | \$ 40,000 |
| 5220 | Athletics | \$ 677,053 |
| 5220 | Food Service | \$ 35,000 |
| 5230 | Capital Reserve | \$ 200,000 |
| 5900 | Contingencies | \$ 450,000 |

| | A | B | C | D | E | AC | AD | AE | AF |
|----|--------------|--------------|---------------------|---------------------------|----------------|-----------------------|--------------------------|-----------------|-------------------------|
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| | Old Function | New Function | Function | Description | Account Number | 2015-2016 Preliminary | 2015-2016 Proposed Final | 2015-2016 Final | FINAL VS PROPOSED FINAL |
| 6 | | | | | | | | | |
| 7 | 1100 | 1110 | Regular Instruction | Salaries/Wages | 100 | 14,400,464 | 15,046,706 | 14,831,492 | (215,215) |
| 8 | 1100 | 1110 | | Benefits & Burden | 200 | 10,402,081 | 10,193,827 | 10,083,918 | (109,910) |
| 9 | 1100 | 1110 | | Professional Svc. | 300 | 1,010,134 | 1,022,634 | 1,022,634 | 0 |
| 10 | 1100 | 1110 | | Property Maint. Svc. | 400 | 17,961 | 16,953 | 16,953 | 0 |
| 11 | 1100 | 1110 | | Transp/Training/Comm/Tuit | 500 | 2,488,267 | 2,610,580 | 2,710,580 | 100,000 |
| 12 | 1100 | 1110 | | Supplies | 600 | 941,811 | 1,072,105 | 1,072,105 | 0 |
| 13 | 1100 | 1110 | | Equipment | 700 | 23,556 | 15,503 | 15,503 | 0 |
| 14 | 1100 | 1110 | | Dues/Judgements/Misc. | 800 | 11,138 | 11,501 | 11,501 | 0 |
| 15 | | | | | | 29,295,412 | 29,989,810 | 29,764,685 | (225,124) |
| 16 | 1190 | | Federal Programs | Salaries/Wages | 100 | 642,772 | 642,772 | 638,487 | (4,285) |
| 17 | 1190 | | | Benefits | 200 | 466,302 | 456,891 | 459,194 | 2,303 |
| 18 | 1190 | | | Professional Svc. | 300 | 17,409 | 17,409 | 17,409 | 0 |
| 19 | 1190 | | | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 20 | 1190 | | | Transp/Training/Comm/Tuit | 500 | 1,626 | 1,626 | 1,626 | 0 |
| 21 | 1190 | | | Supplies | 600 | 38,987 | 38,987 | 38,987 | 0 |
| 22 | 1190 | | | Equipment | 700 | 0 | 0 | 0 | 0 |
| 23 | 1190 | | | Dues/Judgements/Misc. | 800 | 0 | 0 | 0 | 0 |
| 24 | | | | | | 1,167,096 | 1,157,686 | 1,155,703 | (1,982) |
| 25 | 1192 | | 21st Century | Professional Svc. | 300 | 0 | 0 | 55,893 | 55,893 |
| 26 | 1192 | | | Transp/Training/Comm/Tuit | 500 | 0 | 0 | 11,544 | 11,544 |
| 27 | 1192 | | | Supplies | 600 | 0 | 0 | 200,584 | 200,584 |
| 28 | | | | | | 0 | 0 | 268,021 | 268,021 |
| 29 | 1200 | | Special Education | Salaries/Wages | 100 | 4,692,782 | 4,796,038 | 4,603,989 | (192,049) |
| 30 | 1200 | | | Benefits | 200 | 3,122,788 | 3,068,333 | 2,900,730 | (167,603) |
| 31 | 1200 | | | Professional Svc. | 300 | 275,959 | 275,432 | 275,432 | 0 |
| 32 | 1200 | | | Transp/Training/Comm/Tuit | 500 | 1,822,303 | 1,872,303 | 1,972,303 | 100,000 |
| 33 | 1200 | | | Supplies | 600 | 8,160 | 8,160 | 8,160 | 0 |
| 34 | 1200 | | | Equipment | 700 | 2,040 | 2,040 | 2,040 | 0 |
| 35 | | | | | | 9,924,032 | 10,022,305 | 9,762,653 | (259,652) |
| 36 | 1211 | | Life Skills | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 37 | 1211 | | | Benefits | 200 | 0 | 0 | 0 | 0 |
| 38 | 1211 | | | Supplies | 600 | 0 | 0 | 0 | 0 |
| 39 | | | | | | 0 | 0 | 0 | 0 |
| 40 | 1221 | | 1221 / Deaf | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 41 | | | | | | 0 | 0 | 0 | 0 |
| 42 | 1224 | | 1224 / Visual | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 43 | | | | | | 0 | 0 | 0 | 0 |
| 44 | 1225 | | Speech | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 45 | 1225 | | | Benefits | 200 | 0 | 0 | 0 | 0 |
| 46 | 1225 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 47 | | | | | | 0 | 0 | 0 | 0 |
| 48 | 1231 | | Emotional | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 49 | 1231 | | | Benefits | 200 | 0 | 0 | 0 | 0 |
| 50 | 1231 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 51 | 1231 | | | Supplies | 600 | 0 | 0 | 0 | 0 |
| 52 | | | | | | 0 | 0 | 0 | 0 |
| 53 | 1241 | | Learning Support | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 54 | 1241 | | | Benefits | 200 | 0 | 0 | 0 | 0 |
| 55 | 1241 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 56 | 1241 | | | Supplies | 600 | 0 | 0 | 0 | 0 |
| 57 | | | | | | 0 | 0 | 0 | 0 |
| 58 | 1243 | | Gifted | Salaries/Wages | 100 | 334,927 | 335,650 | 337,627 | 1,977 |
| 59 | 1243 | | | Benefits | 200 | 192,300 | 189,260 | 186,078 | (3,182) |
| 60 | 1243 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 61 | 1243 | | | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 62 | 1243 | | | Transp/Training/Comm/Tuit | 500 | 10,440 | 10,440 | 10,440 | 0 |

| | A | B | C | D | E | AC | AD | AE | AF |
|-----|-----------------|-----------------|-----------------------------------|---------------------------|-------------------|--------------------------|-----------------------------|--------------------|-------------------------------|
| 6 | Old Function | New Function | Function | Description | Account Number | 2015-2016 Preliminary | 2015-2016 Proposed Final | 2015-2016 Final | FINAL VS PROPOSED FINAL |
| 63 | 1243 | | | Supplies | 600 | 21,104 | 21,104 | 21,104 | 0 |
| 64 | 1243 | | | Equipment | 700 | 1,873 | 1,873 | 1,873 | 0 |
| 65 | | | | | | 560,643 | 558,327 | 557,122 | (1,205) |
| 66 | 1260 | | 1260 Physical | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 67 | | | | | | 0 | 0 | 0 | 0 |
| 68 | 1270 | | 1270 Multi | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 69 | | | | | | 0 | 0 | 0 | 0 |
| 70 | 1290 | | 1290 | Salaries/Wages | 100 | 455,737 | 612,661 | 442,687 | (169,974) |
| 71 | 1290 | | IDEA, ACCESS, SPEC ED | Benefits | 200 | 375,383 | 396,040 | 441,384 | 45,344 |
| 72 | 1290 | | | Professional Svc. | 300 | 126,794 | 182,435 | 126,542 | (55,893) |
| 73 | 1290 | | | Transp/Training/Comm/Tuit | 500 | 72,726 | 84,270 | 72,726 | (11,544) |
| 74 | 1290 | | | Supplies | 600 | 26,892 | 90,443 | 63,892 | (26,551) |
| 75 | 1290 | | | Equipment | 700 | 17,370 | 17,370 | 17,370 | 0 |
| 76 | | | | | | 1,074,902 | 1,383,219 | 1,164,602 | (218,617) |
| 77 | 1320 | | 1320 | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 78 | 1320 | | Vocational | Benefits | 200 | 0 | 0 | 0 | 0 |
| 79 | 1320 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 80 | 1320 | | Marketing | Supplies | 600 | 706 | 706 | 706 | 0 |
| 81 | 1320 | | | Equipment | 700 | 0 | 0 | 0 | 0 |
| 82 | | | | | | 706 | 706 | 706 | 0 |
| 83 | 1330 | | 1330 Health Occupations Education | Supplies | 600 | 0 | 20,000 | 20,000 | 0 |
| 84 | | | | | | 0 | 20,000 | 20,000 | 0 |
| 85 | 1360 | | 1360 | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 86 | 1360 | | Vocational | Benefits | 200 | 0 | 0 | 0 | 0 |
| 87 | 1360 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 88 | 1360 | | Business | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 89 | 1360 | | Education | Supplies | 600 | 1,170 | 1,170 | 1,170 | 0 |
| 90 | 1360 | | | Equipment | 700 | 0 | 0 | 0 | 0 |
| 91 | | | | | | 1,170 | 1,170 | 1,170 | 0 |
| 92 | 1370 | | 1370 | Supplies | 600 | 7,911 | 7,911 | 7,911 | 0 |
| 93 | 1370 | | Electronics | Equipment | 700 | 0 | 0 | 0 | 0 |
| 94 | | | | | | 7,911 | 7,911 | 7,911 | 0 |
| 95 | 1380 | | 1380 | Salaries/Wages | 100 | 670,753 | 670,753 | 675,492 | 4,739 |
| 96 | 1380 | | Vocational | Benefits | 200 | 431,748 | 424,394 | 420,750 | (3,644) |
| 97 | 1380 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 98 | 1380 | | Trade & | Property Maint. Svc. | 400 | 5,463 | 5,410 | 5,410 | 0 |
| 99 | 1380 | | Industry | Supplies | 600 | 85,677 | 83,757 | 83,757 | 0 |
| 100 | 1380 | | | Equipment | 700 | 20,648 | 22,568 | 22,568 | 0 |
| 101 | | | | | | 1,214,289 | 1,206,882 | 1,207,977 | 1,095 |
| 102 | 1390 | | 1390 | Salaries/Wages | 100 | 89,225 | 89,225 | 51,663 | (37,562) |
| 103 | 1390 | | Vocational | Benefits | 200 | 21,144 | 21,144 | 9,381 | (11,763) |
| 104 | 1390 | | Instructional | Professional Svc. | 300 | 714 | 714 | 714 | 0 |
| 105 | 1390 | | | Property Maint. Svc. | 400 | 2,101 | 2,081 | 2,081 | 0 |
| 106 | 1390 | | | Transp/Training/Comm/Tuit | 500 | 13,702 | 13,690 | 13,690 | 0 |
| 107 | 1390 | | | Supplies | 600 | 17,751 | 17,751 | 17,751 | 0 |
| 108 | 1390 | | | Equipment | 700 | 4,831 | 4,831 | 4,831 | 0 |
| 109 | 1390 | | | Dues/Judgements/Misc. | 800 | 5,202 | 5,202 | 5,202 | 0 |
| 110 | | | | | | 154,669 | 154,637 | 105,312 | (49,325) |
| 111 | 1400 | | 1400 | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 112 | | | | | | 0 | 0 | 0 | 0 |
| 113 | 1420 | | 1420 | Salaries/Wages | 100 | 20,200 | 20,806 | 20,806 | 0 |
| 114 | 1420 | | | Benefits | 200 | 0 | 0 | 0 | 0 |
| 115 | 1420 | | Summer School | Supplies | 600 | 390 | 390 | 390 | 0 |
| 116 | | | | | | 20,590 | 21,196 | 21,196 | 0 |
| 117 | 1430 | | 1430 | Salaries/Wages | 100 | 14,140 | 14,140 | 14,140 | 0 |
| 118 | 1430 | | Homebound | Benefits | 200 | 0 | 0 | 0 | 0 |
| 119 | 1430 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 120 | | | | | | 14,140 | 14,140 | 14,140 | 0 |
| 121 | 1440 | | 1440 Alt ED | Transp/Training/Comm/Tuit | 500 | 0 | 0 | 0 | 0 |
| 122 | | | | | | 0 | 0 | 0 | 0 |

| | A | B | C | D | E | AC | AD | AE | AF |
|-----|-----------------|-----------------|---------------------|---------------------------|-------------------|--------------------------|-----------------------------|--------------------|-------------------------------|
| 6 | Old Function | New Function | Function | Description | Account Number | 2015-2016 Preliminary | 2015-2016 Proposed Final | 2015-2016 Final | FINAL VS PROPOSED FINAL |
| 123 | 1490 | | 1490 | Salaries/Wages | 100 | 54,463 | 54,463 | 81,451 | 26,988 |
| 124 | 1490 | | Other Instruction | Benefits | 200 | 35,729 | 35,072 | 35,257 | 185 |
| 125 | 1490 | | Tutoring/Coaches | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 126 | 1490 | | | Transp/Training/Comm/Tuit | 500 | 315 | 315 | 315 | 0 |
| 127 | 1490 | | | Supplies | 600 | 2,081 | 2,081 | 2,081 | 0 |
| 128 | 1490 | | | Equipment | 700 | 0 | 0 | 0 | 0 |
| 129 | | | | | | 92,588 | 91,931 | 119,104 | 27,173 |
| 130 | 1500 | | 1500 - Nonpublic | Supplies | 300 | 5,440 | 5,440 | 5,440 | 0 |
| 131 | 1500 | | | | 600 | 92 | 92 | 92 | 0 |
| 132 | | | | | | 5,532 | 5,532 | 5,532 | 0 |
| 133 | 2110 | 2111 | 2110 | Transp/Training/Comm/Tuit | 500 | 0 | 53,197 | 53,178 | (20) |
| 134 | 2110 | 2111 | Pupil Services | Supplies | 600 | 0 | 28,423 | 45,679 | 17,256 |
| 135 | 2110 | 2111 | | Equipment | 700 | 0 | 2,465 | 2,465 | 0 |
| 136 | | | | | | 0 | 84,085 | 101,321 | 17,236 |
| 137 | 2120 | | 2120 | Salaries/Wages | 100 | 815,504 | 885,504 | 851,523 | (33,982) |
| 138 | 2120 | | Guidance | Benefits | 200 | 477,582 | 468,987 | 458,056 | (10,931) |
| 139 | 2120 | | | Transp/Training/Comm/Tuit | 500 | 2,122 | 2,122 | 2,122 | 0 |
| 140 | 2120 | | | Supplies | 600 | 26,655 | 26,655 | 26,655 | 0 |
| 141 | 2120 | | | Equipment | 700 | 1,182 | 1,182 | 1,182 | 0 |
| 142 | | | | | | 1,323,046 | 1,384,451 | 1,339,539 | (44,912) |
| 143 | 2130 | | 2130 | Salaries/Wages | 100 | 0 | 0 | 26,403 | 26,403 |
| 144 | 2130 | | Attendance Services | Benefits | 200 | 0 | 0 | 22,961 | 22,961 |
| 145 | | | | | | 0 | 0 | 49,364 | 49,364 |
| 146 | 2140 | | 2140 Scoring | Professional Svc. | 300 | 6,242 | 10,242 | 10,242 | 0 |
| 147 | | | | | | 6,242 | 10,242 | 10,242 | 0 |
| 148 | 2160 | 2130 | 2160 | Salaries/Wages | 100 | 25,821 | 25,821 | 0 | (25,821) |
| 149 | 2160 | 2130 | Social Work | Benefits | 200 | 23,076 | 22,535 | 0 | (22,535) |
| 150 | 2160 | 2130 | Services | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 151 | 2160 | | | Transp/Training/Comm/Tuit | 500 | 4,334 | 4,334 | 4,334 | 0 |
| 152 | 2160 | 2130 | | Supplies | 600 | 0 | 0 | 0 | 0 |
| 153 | | | | | | 53,232 | 52,690 | 4,334 | (48,355) |
| 154 | 2500 | 2170 | 2170 | Salaries/Wages | 100 | | 0 | 29,229 | 29,229 |
| 155 | | | Student Accounting | Benefits | 200 | | 0 | 27,070 | 27,070 |
| 156 | | | | | | | 0 | 56,299 | 56,299 |
| 157 | 2190 | | 2190 | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 158 | 2190 | | Administrative | Benefits | 200 | 0 | 0 | 0 | 0 |
| 159 | 2190 | | Supplemental | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 160 | 2190 | | | Supplies | 600 | 1,040 | 1,040 | 1,040 | 0 |
| 161 | | | | | | 1,040 | 1,040 | 1,040 | 0 |
| 162 | 2220 | 2818 | 2220 | Salaries/Wages | 100 | 473,257 | 474,199 | 384,662 | (89,537) |
| 163 | 2220 | 2818 | Technology | Benefits | 200 | 277,278 | 272,645 | 232,934 | (39,711) |
| 164 | 2220 | 2818 | Services | Professional Svc. | 300 | 10,404 | 10,404 | 10,404 | 0 |
| 165 | 2220 | 2818 | | Property Maint. Svc. | 400 | 791,479 | 791,479 | 791,479 | 0 |
| 166 | 2220 | 2818 | | Transp/Training/Comm/Tuit | 500 | 373,812 | 373,765 | 373,765 | 0 |
| 167 | 2220 | 2818 | | Supplies | 600 | 222,542 | 222,542 | 222,542 | 0 |
| 168 | 2220 | 2818 | | Equipment | 700 | 5,202 | 2,111,202 | 2,111,202 | 0 |
| 169 | 2220 | 2818 | | Dues/Judgements/Misc. | 800 | 832 | 832 | 832 | 0 |
| 170 | | | | | | 2,154,805 | 4,257,067 | 4,127,820 | (129,247) |
| 171 | 2240 | | 2240 | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 172 | 2240 | | Tech Teaching | Benefits | 200 | 0 | 0 | 0 | 0 |
| 173 | 2240 | | Title IID | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 174 | | | | | | 0 | 0 | 0 | 0 |
| 175 | 2250 | | 2250 | Salaries/Wages | 100 | 397,699 | 397,699 | 445,970 | 48,271 |
| 176 | 2250 | | Library Services | Benefits | 200 | 230,693 | 227,005 | 263,354 | 36,349 |
| 177 | 2250 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 178 | 2250 | | | Transp/Training/Comm/Tuit | 500 | 0 | 0 | 0 | 0 |
| 179 | 2250 | | | Supplies | 600 | 45,707 | 42,679 | 42,679 | 0 |
| 180 | 2250 | | | Equipment | 700 | 0 | 0 | | 0 |
| 181 | | | | | | 674,099 | 667,383 | 752,003 | 84,620 |
| 182 | 2260 | | 2260 | Salaries/Wages | 100 | 189,488 | 199,488 | 426,230 | 226,742 |

| | A | B | C | D | E | AC | AD | AE | AF |
|-----|--------------|--------------|--------------------|---------------------------|----------------|-----------------------|--------------------------|-----------------|-------------------------|
| 6 | Old Function | New Function | Function | Description | Account Number | 2015-2016 Preliminary | 2015-2016 Proposed Final | 2015-2016 Final | FINAL VS PROPOSED FINAL |
| 183 | 2260 | | Curriculum | Benefits | 200 | 107,104 | 80,454 | 189,506 | 109,051 |
| 184 | 2260 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 185 | 2260 | | Development | Transp/Training/Comm/Tuit | 500 | 5,202 | 35,202 | 35,202 | 0 |
| 186 | 2260 | | | Supplies | 600 | 0 | 0 | 0 | 0 |
| 187 | | | | | | 301,794 | 315,144 | 650,937 | 335,793 |
| 188 | 2270 | | 2270 | Salaries/Wages | 100 | 0 | 38,000 | 38,000 | 0 |
| 189 | 2270 | | Staff Development | Benefits | 200 | (8,925) | (8,596) | 0 | 8,596 |
| 190 | 2270 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 191 | 2270 | | | Transp/Training/Comm/Tuit | 500 | 88,538 | 92,538 | 92,538 | 0 |
| 192 | 2270 | | | Supplies | 600 | 1,561 | 1,561 | 1,561 | 0 |
| 193 | 2270 | | | Equipment | 700 | 0 | 0 | 0 | 0 |
| 194 | 2270 | | | Dues/Judgements/Misc. | 800 | 1,040 | 1,040 | 1,040 | 0 |
| 195 | | | | | | 82,214 | 124,543 | 133,139 | 8,596 |
| 196 | 2271 | | 2271 Prof Devel | Salaries/Wages | 100 | 0 | 3,240 | 0 | (3,240) |
| 197 | 2271 | | Certificated | Benefits | 200 | 0 | 609 | 0 | (609) |
| 198 | 2271 | | | Professional Svc. | 300 | 0 | 1,000 | 1,000 | 0 |
| 199 | 2271 | | | Transp/Training/Comm/Tuit | 500 | 5,202 | 11,077 | 11,077 | 0 |
| 200 | | | | | | 5,202 | 15,926 | 12,077 | (3,849) |
| 201 | 2272 | | 2272 Non-Cert PD | Transp/Training/Comm/Tuit | 500 | 0 | 0 | 0 | 0 |
| 202 | | | | | | 0 | 0 | 0 | 0 |
| 203 | 2275 | | 2275 | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 204 | 2275 | | Staff Support | Benefits | 200 | 0 | 0 | 0 | 0 |
| 205 | | | | | | 0 | 0 | 0 | 0 |
| 206 | 2310 | | 2310 | Salaries/Wages | 100 | 6,655 | 6,655 | 0 | (6,655) |
| 207 | 2310 | | Board of Education | Benefits | 200 | 2,185 | 2,185 | 0 | (2,185) |
| 208 | 2310 | | Services | Professional Svc. | 300 | 43,064 | 43,064 | 43,064 | 0 |
| 209 | 2310 | | | Transp/Training/Comm/Tuit | 500 | 8,724 | 8,724 | 8,724 | 0 |
| 210 | 2310 | | | Supplies | 600 | 6,543 | 6,543 | 6,543 | 0 |
| 211 | 2310 | | | Dues/Judgements/Misc. | 800 | 41,616 | 20,606 | 20,606 | 0 |
| 212 | | | | | | 108,787 | 87,777 | 78,937 | (8,840) |
| 213 | 2320 | | 2320 Board Treas. | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 214 | | | | | | 0 | 0 | 0 | 0 |
| 215 | 2330 | | 2330 | Salaries/Wages | 100 | 65,691 | 27,884 | 27,827 | (57) |
| 216 | 2330 | | Tax Collection | Benefits | 200 | 34,027 | 33,571 | 15,339 | (18,232) |
| 217 | 2330 | | | Professional Svc. | 300 | 152,031 | 152,031 | 152,031 | 0 |
| 218 | 2330 | | | Property Maint. Svc. | 400 | 840 | 840 | 840 | 0 |
| 219 | 2330 | | | Transp/Training/Comm/Tuit | 500 | 4,274 | 3,738 | 3,738 | 0 |
| 220 | 2330 | | | Supplies | 600 | 2,341 | 2,341 | 2,341 | 0 |
| 221 | 2330 | | | Equipment | 700 | 1,040 | 1,040 | 1,040 | 0 |
| 222 | 2330 | | | Dues/Judgements/Misc. | 800 | 10,404 | 10,404 | 10,404 | 0 |
| 223 | | | | | | 270,648 | 231,849 | 213,561 | (18,289) |
| 224 | 2350 | | 2350 Legal Svc. | Professional Svc. | 300 | 220,565 | 220,565 | 320,565 | 100,000 |
| 225 | | | | | | 220,565 | 220,565 | 320,565 | 100,000 |
| 226 | 2360 | | 2360 | Salaries/Wages | 100 | 293,106 | 295,613 | 279,828 | (15,784) |
| 227 | 2360 | | Office of the | Benefits | 200 | 125,466 | 124,171 | 144,938 | 20,767 |
| 228 | 2360 | | Superintendent | Transp/Training/Comm/Tuit | 500 | 11,382 | 11,382 | 11,382 | 0 |
| 229 | 2360 | | | Supplies | 600 | 18,042 | 18,042 | 18,042 | 0 |
| 230 | 2360 | | | Equipment | 700 | 2,081 | 2,081 | 2,081 | 0 |
| 231 | 2360 | | | Dues/Judgements/Misc. | 800 | 11,123 | 11,123 | 11,123 | 0 |
| 232 | | | | | | 461,199 | 462,412 | 467,394 | 4,983 |
| 233 | 2380 | | 2380 | Salaries/Wages | 100 | 1,928,664 | 1,943,461 | 1,778,529 | (164,931) |
| 234 | 2380 | | Office of the | Benefits | 200 | 1,012,253 | 996,650 | 976,625 | (20,026) |
| 235 | 2380 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 236 | 2380 | | Principal | Transp/Training/Comm/Tuit | 500 | 47,932 | 42,739 | 43,780 | 1,040 |
| 237 | 2380 | | | Supplies | 600 | 49,310 | 46,011 | 46,011 | 0 |
| 238 | 2380 | | | Equipment | 700 | 3,672 | 3,200 | 3,200 | 0 |
| 239 | | | | | | 3,041,831 | 3,032,061 | 2,848,145 | (183,916) |
| 240 | 2390 | | 2390 | Salaries/Wages | 100 | 370,059 | 412,697 | 41,000 | (371,697) |
| 241 | 2390 | | Administrative | Benefits | 200 | 255,673 | 250,628 | 0 | (250,628) |
| 242 | 2390 | | Support Services | Transp/Training/Comm/Tuit | 500 | 14,280 | 14,274 | 2,299 | (11,975) |

| | A | B | C | D | E | AC | AD | AE | AF |
|-----|-----------------|-----------------|--------------------------------|---------------------------|-------------------|--------------------------|-----------------------------|--------------------|-------------------------------|
| 6 | Old Function | New Function | Function | Description | Account Number | 2015-2016 Preliminary | 2015-2016 Proposed Final | 2015-2016 Final | FINAL VS PROPOSED FINAL |
| 243 | 2390 | | | Supplies | 600 | 7,803 | 7,803 | 1,561 | (6,242) |
| 244 | 2390 | | | Equipment | 700 | 3,121 | 3,121 | 3,121 | 0 |
| 245 | 2390 | | | Dues/Judgements/Misc. | 800 | 11,444 | 11,444 | 11,444 | 0 |
| 246 | | | | | | 662,381 | 699,968 | 59,425 | (640,543) |
| 247 | 2400 | | 2400 ABG Prof Dev | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 248 | 2400 | | | Benefits | 200 | 0 | 0 | 0 | 0 |
| 249 | 2400 | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 250 | | | | | | 0 | 0 | 0 | 0 |
| 251 | 2430 | | 2430 Dental | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 252 | | | | | | 0 | 0 | 0 | 0 |
| 253 | 2440 | | 2440 | Salaries/Wages | 100 | 536,827 | 536,827 | 532,782 | (4,045) |
| 254 | 2440 | | Nursing Services | Benefits | 200 | 366,340 | 359,098 | 357,179 | (1,919) |
| 255 | 2440 | | | Professional Svc. | 300 | 12,316 | 12,316 | 12,316 | 0 |
| 256 | 2440 | | | Transp/Training/Comm/Tuit | 500 | 2,101 | 2,101 | 2,101 | 0 |
| 257 | 2440 | | | Supplies | 600 | 6,469 | 6,469 | 6,469 | 0 |
| 258 | 2440 | | | Equipment | 700 | 6,815 | 6,815 | 6,815 | 0 |
| 259 | | | | | | 930,868 | 923,626 | 917,662 | (5,964) |
| 260 | 2500 | | 2500 | Salaries/Wages | 100 | 531,021 | 538,245 | 103,878 | (434,367) |
| 261 | 2500 | | Business | Benefits | 200 | 298,979 | 293,906 | 0 | (293,906) |
| 262 | 2500 | | Administration | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 263 | 2500 | | | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 264 | 2500 | | Services | Transp/Training/Comm/Tuit | 500 | 31,708 | 31,708 | 0 | (31,708) |
| 265 | 2500 | | | Supplies | 600 | 14,201 | 14,201 | 0 | (14,201) |
| 266 | 2500 | | | Equipment | 700 | 2,289 | 2,289 | 0 | (2,289) |
| 267 | 2500 | | | Dues/Judgements/Misc. | 800 | 26,529 | 26,529 | 0 | (26,529) |
| 268 | | | | | | 904,727 | 906,878 | 103,878 | (803,000) |
| 269 | 2500 | 2511 | 2511 | Salaries/Wages | 100 | 531,021 | 0 | 115,460 | 115,460 |
| 270 | 2500 | 2511 | Business | Benefits | 200 | 298,979 | 0 | 73,294 | 73,294 |
| 271 | 2500 | 2511 | Administration | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 272 | 2500 | 2511 | | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 273 | 2500 | 2511 | Supervision of Fiscal Services | Transp/Training/Comm/Tuit | 500 | 31,708 | 0 | 31,708 | 31,708 |
| 274 | 2500 | 2511 | | Supplies | 600 | 14,201 | 0 | 14,201 | 14,201 |
| 275 | 2500 | 2511 | | Equipment | 700 | 2,289 | 0 | 2,289 | 2,289 |
| 276 | 2500 | 2511 | | Dues/Judgements/Misc. | 800 | 26,529 | 0 | 26,529 | 26,529 |
| 277 | | | | | | 904,727 | 0 | 263,481 | 263,481 |
| 278 | 2500 | 2513 | 2513 | Salaries/Wages | 100 | 531,021 | 0 | 31,802 | 31,802 |
| 279 | 2500 | 2513 | Business | Benefits | 200 | 298,979 | 0 | 16,670 | 16,670 |
| 280 | 2500 | 2513 | Administration | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 281 | 2500 | 2513 | | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 282 | 2500 | 2513 | Accounts Payable | Transp/Training/Comm/Tuit | 500 | 31,708 | 0 | 0 | 0 |
| 283 | 2500 | 2513 | | Supplies | 600 | 14,201 | 0 | 0 | 0 |
| 284 | 2500 | 2513 | | Dues/Judgements/Misc. | 800 | 26,529 | 0 | 0 | 0 |
| 285 | | | | | | 902,438 | 0 | 48,472 | 48,472 |
| 286 | 2500 | 2514 | 2514 | Salaries/Wages | 100 | 531,021 | 0 | 82,057 | 82,057 |
| 287 | 2500 | 2514 | Business | Benefits | 200 | 298,979 | 0 | 62,386 | 62,386 |
| 288 | 2500 | 2514 | Administration | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 289 | 2500 | 2514 | | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 290 | 2500 | 2514 | Payroll Services | Transp/Training/Comm/Tuit | 500 | 31,708 | 0 | 0 | 0 |
| 291 | 2500 | 2514 | | Supplies | 600 | 14,201 | 0 | 0 | 0 |
| 292 | 2500 | 2514 | | Dues/Judgements/Misc. | 800 | 26,529 | 0 | 0 | 0 |
| 293 | | | | | | 902,438 | 0 | 144,442 | 144,442 |
| 294 | 2500 | 2515 | 2515 | Salaries/Wages | 100 | 531,021 | 0 | 143,411 | 143,411 |
| 295 | 2500 | 2515 | Business | Benefits | 200 | 298,979 | 0 | 82,183 | 82,183 |
| 296 | 2500 | 2515 | Administration | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 297 | 2500 | 2515 | | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 298 | 2500 | 2515 | Financial Accounting | Transp/Training/Comm/Tuit | 500 | 31,708 | 0 | 0 | 0 |
| 299 | 2500 | 2515 | | Supplies | 600 | 14,201 | 0 | 0 | 0 |
| 300 | 2500 | 2515 | | Dues/Judgements/Misc. | 800 | 26,529 | 0 | 0 | 0 |
| 301 | | | | | | 902,438 | 0 | 225,593 | 225,593 |
| 302 | 2500 | 2519 | 2519 | Salaries/Wages | 100 | 531,021 | 0 | 27,827 | 27,827 |

| | A | B | C | D | E | AC | AD | AE | AF |
|-----|-----------------|-----------------|---------------------------------|---------------------------|-------------------|--------------------------|-----------------------------|--------------------|-------------------------------|
| | Old Function | New Function | Function | Description | Account Number | 2015-2016 Preliminary | 2015-2016 Proposed Final | 2015-2016 Final | FINAL VS PROPOSED FINAL |
| 6 | | | | | | | | | |
| 303 | 2500 | 2519 | Business | Benefits | 200 | 298,979 | 0 | 26,042 | 26,042 |
| 304 | 2500 | 2519 | Administration | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 305 | 2500 | 2519 | | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 306 | 2500 | 2519 | Other Fiscal Services | Transp/Training/Comm/Tuit | 500 | 31,708 | 0 | 0 | 0 |
| 307 | 2500 | 2519 | | Supplies | 600 | 14,201 | 0 | 0 | 0 |
| 308 | 2500 | 2519 | | Dues/Judgements/Misc. | 800 | 26,529 | 0 | 0 | 0 |
| 309 | | | | | | 902,438 | 0 | 53,868 | 53,868 |
| 310 | 2500 | 2520 | 2520 | Salaries/Wages | 100 | 531,021 | 0 | 66,467 | 66,467 |
| 311 | 2500 | 2520 | Business | Benefits | 200 | 298,979 | 0 | 44,786 | 44,786 |
| 312 | 2500 | 2520 | Administration | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 313 | 2500 | 2520 | | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 314 | 2500 | 2520 | Purchasing | Transp/Training/Comm/Tuit | 500 | 31,708 | 0 | 0 | 0 |
| 315 | 2500 | 2520 | | Supplies | 600 | 14,201 | 0 | 0 | 0 |
| 316 | 2500 | 2520 | | Dues/Judgements/Misc. | 800 | 26,529 | 0 | 0 | 0 |
| 317 | | | | | | 902,438 | 0 | 111,253 | 111,253 |
| 318 | 2500 | 2530 | 2530 | Salaries/Wages | 100 | 531,021 | 0 | 31,633 | 31,633 |
| 319 | 2500 | 2530 | Business | Benefits | 200 | 298,979 | 0 | 17,227 | 17,227 |
| 320 | 2500 | 2530 | Administration | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 321 | 2500 | 2530 | | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 322 | 2500 | 2530 | Warehouse | Transp/Training/Comm/Tuit | 500 | 31,708 | 0 | 0 | 0 |
| 323 | 2500 | 2530 | | Supplies | 600 | 14,201 | 0 | 0 | 0 |
| 324 | 2500 | 2530 | | Dues/Judgements/Misc. | 800 | 26,529 | 0 | 0 | 0 |
| 325 | | | | | | 902,438 | 0 | 48,861 | 48,861 |
| 326 | 2610 | 2611 | 2610 | Salaries/Wages | 100 | 869,609 | 872,866 | 177,197 | (695,669) |
| 327 | 2610 | 2611 | Physical Plant | Benefits | 200 | 535,801 | 527,535 | 96,300 | (431,235) |
| 328 | 2610 | 2611 | Facilities - Supervision | Professional Svc. | 300 | 4,647 | 4,164 | 4,164 | 0 |
| 329 | 2610 | 2611 | | Property Maint. Svc. | 400 | 1,139,641 | 1,223,800 | 1,223,800 | 0 |
| 330 | 2610 | 2611 | | Transp/Training/Comm/Tuit | 500 | 278,227 | 278,227 | 253,227 | (25,000) |
| 331 | 2610 | 2611 | | Supplies | 600 | 369,667 | 369,667 | 369,667 | 0 |
| 332 | 2610 | 2611 | | Equipment | 700 | 15,414 | 55,414 | 55,414 | 0 |
| 333 | 2610 | 2611 | | Dues/Judgements/Misc. | 800 | 3,641 | 3,641 | 3,641 | 0 |
| 334 | | | | | | 3,216,648 | 3,335,314 | 2,183,411 | (1,151,904) |
| 335 | 2610 | 2619 | 2619 | Salaries/Wages | 100 | 869,609 | 0 | 316,981 | 316,981 |
| 336 | 2610 | 2619 | Physical Plant | Benefits | 200 | 535,801 | 0 | 178,983 | 178,983 |
| 337 | 2610 | 2619 | Facilities | Professional Svc. | 300 | 4,647 | 0 | 0 | 0 |
| 338 | 2610 | 2619 | Other Supervision of Operation | Property Maint. Svc. | 400 | 1,139,641 | 0 | 0 | 0 |
| 339 | 2610 | 2619 | | Transp/Training/Comm/Tuit | 500 | 278,227 | 0 | 0 | 0 |
| 340 | 2610 | 2619 | | Supplies | 600 | 369,667 | 0 | 0 | 0 |
| 341 | 2610 | 2619 | | Equipment | 700 | 15,414 | 0 | 0 | 0 |
| 342 | 2610 | 2919 | | Dues/Judgements/Misc. | 800 | 3,641 | 0 | 0 | 0 |
| 343 | | | | | | 3,216,648 | 0 | 495,964 | 495,964 |
| 344 | 2620 | | 2620 | Salaries/Wages | 100 | 1,163,714 | 1,204,714 | 1,391,573 | 186,859 |
| 345 | 2620 | | Physical Plant | Benefits | 200 | 1,050,484 | 1,028,045 | 1,002,900 | (25,144) |
| 346 | 2620 | | Operation of Buildings | Professional Svc. | 300 | 30,000 | 115,000 | 115,000 | 0 |
| 347 | 2620 | | | Property Maint. Svc. | 400 | 110,464 | 110,464 | 110,464 | 0 |
| 348 | 2620 | | | Supplies | 600 | 391,759 | 391,759 | 391,759 | 0 |
| 349 | | | | | | 2,746,421 | 2,849,982 | 3,011,697 | 161,715 |
| 350 | 2620 | 2630 | 2630 | Salaries/Wages | 100 | 1,163,714 | 0 | 78,155 | 78,155 |
| 351 | 2620 | 2630 | Physical Plant | Benefits | 200 | 1,050,484 | 0 | 49,770 | 49,770 |
| 352 | 2620 | 2630 | | Professional Svc. | 300 | 30,000 | 0 | 0 | 0 |
| 353 | 2620 | 2630 | Upkeep of Grounds | Property Maint. Svc. | 400 | 110,464 | 0 | 0 | 0 |
| 354 | 2620 | 2630 | | Supplies | 600 | 391,759 | 0 | 0 | 0 |
| 355 | | | | | | 2,746,421 | 0 | 127,925 | 127,925 |
| 356 | 2660 | | 2660 Safety & Security Services | Salaries/Wages | 100 | 0 | 60,000 | 60,000 | 0 |
| 357 | | | | | | 0 | 60,000 | 60,000 | 0 |
| 358 | 2710 | 2711 | 2710 | Salaries/Wages | 100 | 59,819 | 60,139 | 89,072 | 28,933 |
| 359 | 2710 | 2711 | Student | Benefits | 200 | 39,920 | 39,172 | 64,128 | 24,956 |
| 360 | 2710 | 2711 | Transportation | Transp/Training/Comm/Tuit | 500 | 4,079 | 4,079 | 4,079 | 0 |
| 361 | 2710 | 2711 | Services | Supplies | 600 | 2,176 | 2,176 | 2,176 | 0 |
| 362 | 2710 | 2711 | | Equipment | 700 | 520 | 520 | 520 | 0 |

| | A | B | C | D | E | AC | AD | AE | AF |
|-----|-----------------|-----------------|-------------------------------|---------------------------|-------------------|--------------------------|-----------------------------|--------------------|-------------------------------|
| 6 | Old Function | New Function | Function | Description | Account Number | 2015-2016 Preliminary | 2015-2016 Proposed Final | 2015-2016 Final | FINAL VS PROPOSED FINAL |
| 363 | 2710 | 2711 | | Dues/Judgements/Misc. | 800 | 687 | 687 | 687 | 0 |
| 364 | | | | | | 107,201 | 106,773 | 160,662 | 53,889 |
| 365 | 2720 | | 2720 | Transp/Training/Comm/Tuit | 500 | 5,408,935 | 5,396,098 | 5,396,098 | 0 |
| 366 | 2720 | | Vehicle Operation | Supplies(Bulk Fuel) | 600 | 0 | 0 | 0 | 0 |
| 367 | | | | | | 5,408,935 | 5,396,098 | 5,396,098 | 0 |
| 368 | 2750 | | 2750 Non-Pub Trans | Transp/Training/Comm/Tuit | 500 | 104,565 | 104,565 | 104,565 | 0 |
| 369 | | | | | | 104,565 | 104,565 | 104,565 | 0 |
| 370 | 2813 | | 2813 | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 371 | 2813 | | Program | Benefits | 200 | 0 | 0 | 0 | 0 |
| 372 | 2813 | | Evaluation | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 373 | 2813 | | | Transp/Training/Comm/Tuit | 500 | 0 | 0 | 0 | 0 |
| 374 | 2813 | | | Supplies | 600 | 0 | 0 | 0 | 0 |
| 375 | | | | | | 0 | 0 | 0 | 0 |
| 376 | 2390 | 2831 | 2831 | Salaries/Wages | 100 | 0 | 0 | 101,564 | 101,564 |
| 377 | 2390 | 2831 | Supervision of Staff Services | Benefits | 200 | 0 | 0 | 67,461 | 67,461 |
| 378 | 2390 | 2831 | | Transp/Training/Comm/Tuit | 500 | 0 | 0 | 10,934 | 10,934 |
| 379 | 2390 | 2831 | | Supplies | 600 | 0 | 0 | 6,242 | 6,242 |
| 380 | | | | | | 0 | 0 | 186,202 | 186,202 |
| 381 | 2834 | | 2834 | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 382 | 2834 | | Staff Dev. Cert. | Benefits | 200 | 0 | 0 | 0 | 0 |
| 383 | 2834 | | Non-Instructional | Transp/Training/Comm/Tuit | 500 | 3,121 | 3,121 | 3,121 | 0 |
| 384 | | | | | | 3,121 | 3,121 | 3,121 | 0 |
| 385 | 2836 | | 2836 | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 386 | 2836 | | Prof. Development | Benefits | 200 | 0 | 0 | 0 | 0 |
| 387 | 2836 | | Non-Certified | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 388 | 2836 | | Non-Instructional | Transp/Training/Comm/Tuit | 500 | 0 | 0 | 0 | 0 |
| 389 | | | | | | 0 | 0 | 0 | 0 |
| 390 | 2843 | | 2843 Programming | Professional Svc. | 300 | 3,121 | 3,121 | 3,121 | 0 |
| 391 | | | | | | 3,121 | 3,121 | 3,121 | 0 |
| 392 | 2849 | | 2849 | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 393 | 2849 | | Data Processing | Property Maint. Svc. | 400 | 0 | 0 | 0 | 0 |
| 394 | 2849 | | Services | Supplies | 600 | 0 | 0 | 0 | 0 |
| 395 | 2849 | | | Equipment | 700 | 0 | 0 | 0 | 0 |
| 396 | | | | | | 0 | 0 | 0 | 0 |
| 397 | 2850 | | 2850 | Salaries/Wages | 100 | 85,939 | 29,297 | 86,679 | 57,382 |
| 398 | 2850 | | Federal Programs | Benefits | 200 | 78,239 | 29,173 | 61,089 | 31,916 |
| 399 | | | | Professional Svc. | 300 | 0 | 0 | 0 | 0 |
| 400 | 2850 | | | Transp/Training/Comm/Tuit | 500 | 263 | 263 | 263 | 0 |
| 401 | 2850 | | | Supplies | 600 | 208 | 208 | 208 | 0 |
| 402 | 2850 | | | Equipment | 700 | 0 | 0 | 0 | 0 |
| 403 | | | | | | 164,649 | 58,941 | 148,239 | 89,298 |
| 404 | 2900 | | 2900 Media Svc | Transp/Training/Comm/Tuit | 500 | 81,245 | 81,245 | 81,245 | 0 |
| 405 | | | | | | 81,245 | 81,245 | 81,245 | 0 |
| 406 | 3200 | | 3200 | Salaries/Wages | 100 | 146,291 | 150,261 | 152,220 | 1,959 |
| 407 | 3200 | | Student Activities | Benefits | 200 | 12,191 | 11,911 | 20,051 | 8,140 |
| 408 | 3200 | | | Professional Svc. | 300 | 7,803 | 7,803 | 7,803 | 0 |
| 409 | 3200 | | | Transp/Training/Comm/Tuit | 500 | 31,387 | 34,412 | 42,512 | 8,100 |
| 410 | 3200 | | | Supplies | 600 | 780 | 780 | 780 | 0 |
| 411 | 3200 | | | Equipment | 700 | 520 | 520 | 520 | 0 |
| 412 | 3200 | | | Dues/Judgements/Misc. | 800 | 0 | 0 | 0 | 0 |
| 413 | | | | | | 198,972 | 205,688 | 223,887 | 18,199 |
| 414 | 3201 | | 3201 | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 415 | 3201 | | Student Activities | Benefits | 200 | 0 | 0 | 0 | 0 |
| 416 | | | | | | 0 | 0 | 0 | 0 |
| 417 | 3390 | | 3390 | Salaries/Wages | 100 | 0 | 0 | 0 | 0 |
| 418 | 3390 | | Parent | Benefits | 200 | 0 | 0 | 0 | 0 |
| 419 | 3390 | | | Professional Svc. | 300 | 7,283 | 7,283 | 7,283 | 0 |
| 420 | 3390 | | Involvement | Supplies | 600 | 10,924 | 10,924 | 10,924 | 0 |
| 421 | | | | | | 18,207 | 18,207 | 18,207 | 0 |
| 422 | 5100 | | 4200/5100 | Dues/Judgements/Misc. | 800 | 0 | 0 | 0 | 0 |

| | A | B | C | D | E | AC | AD | AE | AF |
|-----|-----------------|-----------------|----------------------------------|---------------------------------|-------------------|--------------------------|-----------------------------|--------------------|-------------------------------|
| 6 | Old Function | New Function | Function | Description | Account Number | 2015-2016 Preliminary | 2015-2016 Proposed Final | 2015-2016 Final | FINAL VS PROPOSED FINAL |
| 423 | | | | | | 0 | 0 | 0 | 0 |
| 424 | 5110 | | 5110 Debt Service | Dues/Judgements/Misc. | 800 | 3,028,945 | 3,028,945 | 2,976,154 | (52,791) |
| 425 | 5110 | | 5110 Debt Service | Fund Transfers | 900 | 2,904,300 | 2,904,300 | 2,899,300 | (5,000) |
| 426 | | | | | | 5,933,245 | 5,933,245 | 5,875,454 | (57,791) |
| 427 | 5130 | | 5130 Refund of Prior Yr Revenues | Dues/Judgements/Misc. | 800 | 40,000 | 40,000 | 40,000 | 0 |
| 428 | | | | | | 40,000 | 40,000 | 40,000 | 0 |
| 429 | 5220 | | 5220 Athletics | Fund Transfers | 900 | 677,053 | 677,053 | 677,053 | (0) |
| 430 | | | | | | 677,053 | 677,053 | 677,053 | (0) |
| 431 | 5220 | | 5220 Food Service | Equipment | 930 | 132,300 | 75,000 | 35,000 | (40,000) |
| 432 | | | | | | 132,300 | 75,000 | 35,000 | (40,000) |
| 433 | 5230 | | 5230 Capital Res. | Fund Transfers | 900 | 0 | 200,000 | 200,000 | 0 |
| 434 | | | | | | 0 | 200,000 | 200,000 | 0 |
| 435 | 5240 | | 5240 Debt Service | Fund Transfers | 900 | 0 | 0 | 0 | 0 |
| 436 | | | | | | 0 | 0 | 0 | 0 |
| 437 | 5900 | | 5900 Contingency | General Contingency | 120 | | 0 | 0 | 0 |
| 438 | 5900 | | 5900 Contingency | Non Athletic Supplemental | 194 | 0 | 0 | 0 | 0 |
| 439 | 5900 | | 5900 Contingency | Contingency High Ed | 910 | 0 | 0 | 0 | 0 |
| 440 | 5900 | | 5900 Contingency | Unresolved Staff | 912 | 300,000 | 300,000 | 300,000 | 0 |
| 441 | 5900 | | 5900 Contingency | Heating Fuel Contingency | 921 | 0 | 0 | 0 | 0 |
| 442 | 5900 | | 5900 Contingency | Fuel Transportation Contingency | 933 | 50,000 | 50,000 | 50,000 | 0 |
| 443 | 5900 | | 5900 Contingency | Superintendent Reserve | 934 | 0 | 0 | 0 | 0 |
| 444 | 5900 | | 5900 Contingency | Board Goals/Facilities Plan | 950 | 100,000 | 100,000 | 100,000 | 0 |
| 445 | 5900 | | 5900 Contingency | Athletics | 999 | 0 | 0 | 0 | 0 |
| 446 | | | Contingency Total | | | 450,000 | 450,000 | 450,000 | 0 |
| 447 | | | | | | 74,022,045 | 77,711,512 | 76,801,340 | (910,172) |
| 448 | | | | | | | | | |
| 449 | | | | | | | | | |
| 450 | | | | | | | | | |
| 451 | | | | | | | | | |
| 452 | | | | | | | | | |
| 453 | | | | | | | | | |
| 454 | | | | | | | | | |
| 455 | | | | | | | | | |

| | | |
|--------------------------|-----------|--------------------|
| Revenue (1.403 Mill Inc) | \$ | 71,596,164 |
| Expenses | \$ | 76,801,340 |
| Surplus (Deficit) | \$ | (5,205,176) |
| Committed Fund Use | \$ | 2,230,501 |
| Unassigned Fund Use | \$ | 2,974,675 |
| Surplus (Deficit) | \$ | 0 |

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

| | |
|----------------------------------------------------------|-----------------------------|
| <u>General Fund Budget Approval</u> | |
| Date of Adoption of the General Fund Budget: 6/29/2015 | |
| 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 Telephone |
| | 1030 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 | 14,786,968 |
| 2 Estimated Beginning Fund Balance - Assigned | 0 |
| 3 Estimated Beginning Fund Balance - Unassigned | 2,974,675 |
| 4 | 0 |
| 5 | 0 |
| 6 | 0 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 17,761,643 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 25,266,558 |
| 7000 Revenue from State Sources | 41,583,768 |
| 8000 Revenue from Federal Sources | 4,745,839 |
| 9900 Other Financing Sources | 0 |
| Total Estimated Revenues And Other Financing Sources | 71,596,165 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 89,357,808 |

| | | | |
|-------------------------------------------------------|--|-----------------|-----------------|
| Act 1 Index (current): 2.7% | | Rate | |
| Calculation Method: | | | |
| 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 | | | \$452,993,596 |
| a. Assessed Value | | | |
| 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 | | | \$23,540,175 |
| f. 2014-15 Tax Levy | | | |
| (a * b) | | | |
| 2015-16 Calculations | | | |
| g. Percent of Total Market Value | | 100.000000% | 100.000000% |
| 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 | | 90.250000% | 90.250000% |
| k. Tax Levy Needed | | \$24,295,463 | \$24,295,463 |
| (Approx. Tax Levy * g) | | | |
| I. 2015-16 Real Estate Tax Rate | | 53.3688 | |
| (k / d * 1000) | | | |
| m. Tax Levy Generated by Mills | | \$24,295,463 | \$24,295,463 |
| (l / 1000 * d) | | | |
| n. Tax Levy minus Tax Relief for Homestead Exclusions | | | |
| (m - Amount of Tax Relief for Homestead Exclusions) | | | \$21,560,565 |
| o. Net Tax Revenue Generated By Mills | | | \$19,458,410 |
| (n * Est. Pct. Collection) | | | |

| | |
|-------------------------------------------------|--------------|
| Act 1 Index (current): 2.7% | Rate |
| Calculation Method: | |
| 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 |
| (t * (1 + Index)) | |
| q. Mills In Excess of Index | 0.0000 |
| if (l > p), (l - p) | |
| r. Maximum Tax Levy Based On Index | \$24,295,463 |
| (p / 1000) * d) | |
| IV. s. Millage Rate within Index? | Yes |
| (If l > p Then No) | |
| 28 t. Tax Levy In Excess of Index | \$0 |
| if (m > r), (m - r) | |
| u. Tax Revenue In Excess of Index | \$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 |
| V. Median Assessed Value of Homestead Properties | \$19,745 |

| | | | | | |
|-----------------------------------------------------------------------------------|--------|--------------|----------------------|-----|-------------|
| Act 1 Index (current): 2.7% | | | | | |
| Calculation Method: | | | | | |
| 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 | | | | | \$2,734,898 |

| <u>CODE</u> | | | | <u>Current Real Estate Taxes</u> | | | |
|------------------------------------|-------------------------------|--------------------------|------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|-------------------------------------------|
| 6111 | | | | | | | |
| <u>County Name</u> | <u>Taxable Assessed Value</u> | <u>Real Estate Mills</u> | <u>Tax Levy Generated by Mills</u> | <u>Amount of Tax Relief for Homestead Exclusions</u> | <u>Tax Levy Minus Homestead Exclusions</u> | <u>Percent Collected</u> | <u>Net Tax Revenue Generated By Mills</u> |
| Warren | 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 |
| 6120 Per Capita Taxes, Section 679 | | | | <u>Rate</u> | | | <u>Estimated Revenue</u> |
| | | | | 0.00 | | | 0 |

| <u>6140</u> | <u>Current Act 511 Taxes - Flat Rate Assessments</u> | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u> | <u>Estimated Revenue</u> |
|-------------|------------------------------------------------------|-------------|------------------------------|-----------------|--------------------------|
| 6141 | Per Capita Taxes, Act 511 | \$0.00 | \$0.00 | 0 | 0 |
| 6142 | Occupation Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6143 | Local Services / Occupational Privilege Taxes | \$5.00 | \$0.00 | 100,000 | 100,000 |
| 6144 | Trailer Taxes | \$0.00 | \$0.00 | 0 | 0 |
| 6145 | Business Privilege Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6146 | Mechanical Device Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6149 | Other Flat Rate Assessments | \$0.00 | \$0.00 | 0 | 0 |
| | Total Current Act 511 Taxes - Flat Rate Assessments | | | 100,000 | 100,000 |

| <u>6150</u> | <u>Current Act 511 Taxes - Proportional Assessments</u> | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u> | <u>Estimated Revenue</u> |
|-------------|---------------------------------------------------------|-------------|------------------------------|-----------------|--------------------------|
| 6151 | Earned Income Taxes, Act 511 | 0.50% | 0.00% | 3,200,000 | 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 | X | 15,570,466 |
| | | | Market Value | 12 | (511 Limit) |
| | | | | Mills | |

| Tax Function | Description | Tax Rate Charged in: 2014-2015 2015-2016 (Rebalanced) | | 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 | <u>Current Real Estate Taxes</u> | | | | | | | | | |
| | Warren County | | | | | | | | | |
| 6120 | Per Capita Taxes, Section 679 | 51.9658 | 53.3688 | 2.70% | Yes | 2.7% | | | | |
| | <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 | | | | | | | | | |

| ESTIMATED EXPENDITURES AND OTHER FINANCING USES: BUDGET SUMMARY | | Page F-1 |
|------------------------------------------------------------------------|-------------------|------------|
| ITEM | AMOUNTS | |
| 1000 Instruction | | |
| 1100 Regular Programs - Elementary/Secondary | 31,188,410 | |
| 1200 Special Programs - Elementary/Secondary | 11,484,377 | |
| 1300 Vocational Education | 1,343,077 | |
| 1400 Other Instructional Programs - Elementary/Secondary | 154,440 | |
| 1500 Nonpublic School Programs | 5,532 | |
| 1600 Adult Education Programs | 0 | |
| 1700 Higher Education Programs | 0 | |
| 1800 Pre-Kindergarten | 0 | |
| Total 1000 Instruction | 44,175,836 | |
| 2000 Support Services | | |
| 2100 Support Services - Pupil Personnel | 1,562,140 | |
| 2200 Support Services - Instructional Staff | 1,548,157 | |
| 2300 Support Services - Administration | 3,988,027 | |
| 2400 Support Services - Pupil Health | 917,662 | |
| 2500 Support Services - Business | 999,849 | |
| 2600 Operation & Maintenance of Plant Services | 5,878,996 | |
| 2700 Student Transportation Services | 5,661,325 | |
| 2800 Support Services - Central | 4,468,503 | |
| 2900 Other Support Services | 81,245 | |
| Total 2000 Support Services | 25,105,904 | |
| 3000 Operation of Non-instructional Services | | |
| 3100 Food Services | 0 | |
| 3200 Student Activities | 223,887 | |
| 3300 Community Services | 18,207 | |
| 3400 Scholarships and Awards | 0 | |
| Total 3000 Operation of Non-instructional Services | 242,094 | |
| 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 | 69,523,834 | |
| 5000 Other Expenditures and Financing Uses | | |
| 5100 Debt Service | 5,915,454 | |
| 5200 Interfund Transfers - Out | 912,052 | |
| 5300 Transfers Involving Component Units | 0 | |
| 5500 Special and Extraordinary Items | 0 | |
| 5900 Budgetary Reserve | 450,000 | |
| Total Other Financing Uses | 7,277,506 | |
| Total Estimated Expenditures and Other Financing Uses | 76,801,340 | |
| Appropriation of Prior Year Fund Balance | 0 | |
| Total Appropriations | | |
| Ending Committed, Assigned and Unassigned Fund Balance | | |
| | | 76,801,340 |
| | | 12,556,468 |

**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 | \$76,801,340.00 |
| Ending Unassigned Fund Balance | \$0.00 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 0.0% |

| | | |
|----------------------------------------------|-----|-------------------------------------|
| The Estimated Ending Unassigned Fund Balance | Yes | <input checked="" type="checkbox"/> |
| is within the allowable limits. | No | <input type="checkbox"/> |

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