

Warren County School District

Warren, Pennsylvania

PROPOSED FINAL BUDGET

2017-2018

May 26, 2017





Warren County School District

Proposed Final Budget 2017-2018

1. Introduction

The Warren County School District's (WCSD) Proposed Final Budget for the 2017-2018 school year is \$77,849,617. This is \$1,031,200 more than the 2016-2017 school year budget of \$76,818,417. The Proposed Final Budget is designed to serve an estimated enrollment of 4,320 students, which is a decrease of approximately 77 students or 1.8% from the 2016-2017 school year.

The Proposed Final Budget is presented in 7 sections.

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WARREN COUNTY SCHOOL DISTRICT

CENTRAL ADMINISTRATIVE OFFICES
6820 MARKET STREET
RUSSELL PA 16345-3406

AMY J. STEWART
SUPERINTENDENT

May 26, 2017

Madam 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 2017-18 school year with expenditures of \$77,849,617.

1. A tax rate of **54.4658 Mills (\$5.44658 per hundred dollars)** of assessed valuation on all the real estate in the District.
2. Local Enabling Taxes under ACT 511:
 - A. A ½ of 1% Wage and Income Tax
 - B. A 1% Real Estate Transfer Tax
 - C. Local Services Tax of \$5.00
3. Estimated Fund Balance and Budgetary Reserve of \$16,646,658

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 Mr. Gary Weber, Title IX/Section 504 Coordinator at 6820 Market Street, Russell, PA 16345 or (814) 723-6900.

Priority List of Potential Reductions

Green: Administration first level cuts																					
(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	Joe Colosimo	Arthur Stewart	John Anderson	Jack Werner	Donna Zariczny	Average Rating								
Middle Level (2 FTE's)	\$176,000	\$176,000	2	2	1	2	2	2	2	1	2	2	1.8								
Physics (2 FTE's)	\$176,000	\$352,000	1	2	1	2	2	2	2	1	2	2	1.7								
Gifted Support	\$12,000	\$364,000	2	1	1	2	2	2	2	1	2	2	1.7								
A 7 Year Textbook - Option #1	\$205,000	\$569,000	1	1	1	2	2	2	2	1	2	2	1.6								
7 Year Tech - Option #1	\$200,000	\$769,000	1	1	1	2	2	2	2	1	2	2	1.6								
7 Year B & G - Option #1	\$200,000	\$969,000	1	1	1	2	2	2	2	1	2	2	1.6								
D Secondary Option #1 - (7 FTE's)	\$616,000	\$1,585,000	1	2	0	2	2	2	2	1	2	2	1.6								
Title 1 Cuts (1 FTE teacher) & (2 FTE Para)	\$142,000	\$1,727,000	1	2	1	1	2	2	2	1	2	2	1.6								
Title 2 Cuts (Supplies, Prof Development, etc)	\$17,000	\$1,744,000	1	2	1	1	2	2	2	1	2	2	1.6								
PSAT Reimbursement	\$2,300	\$1,746,300	2	1	1	1	0	2	2	2	2	1	1.3								
F Reduce Contingency (Down to \$250k) Option #1	\$100,000	\$1,846,300	2	2	1	2	0	2	2	1	2	0	1.3								
E Librarian Option #1 (1 FTE)	\$88,000	\$1,934,300	0	1	0	1	2	2	2	1	2	2	1.2								
First Aid Certification for Students	\$1,800	\$1,936,100	2	1	2	1	0	1	1	2	1	1	1.2								
Dean of Students	\$66,000	\$2,002,100	2	1	2	2	0	0	1	2	0	1	1.1								
Field Trips (Elementary) - district paid but not competitions	\$2,000	\$2,004,100	2	1	1	1	0	1	1	0	1	0	0.9								
Move TAB	\$55,000	\$2,059,100	2	1	1	0	0	1	1	2	0	0	0.9								
Buildings & Grounds	\$100,000	\$2,159,100	2	1	1	1	0	1	0	2	0	0	0.9								
Support Staff Reductions Option #1 (2 FTE's)	\$54,000	\$2,213,100	1	0	1	1	0	1	1	2	0	0	0.8								
Reduce Supplementals	\$100,000	\$2,313,100	2	2	1	1	0	0	1	0	0	0	0.8								
Athletic reduction	\$50,000	\$2,363,100	1	2	0	1	0	1	0	0	0	1	0.7								
Sheffield Elementary - Policy 10110 (4 FTE's)	\$352,000	\$2,715,100	1	0	0	1	0	1	1	0	0	0	0.4								
Academic Competitions / PMEA - eliminate	\$35,000	\$2,750,100	2	0	1	0	0	0	0	1	0	0	0.4								
Elementary Counselors Option #1 - (2 FTE)	\$176,000	\$2,926,100	1	0	1	1	0	0	1	0	0	0	0.4								
Elementary Option #1 - Grades 4th & 5th up to 32 kids in classroom (1 FTE)	\$88,000	\$3,014,100	1	1	0	1	0	0	1	0	0	0	0.4								
Implement four day week	\$900,000	\$3,914,100	0	0	1	1	0	2	0	2	0	0	0.4								
Elementary Intervention - Option #1: 1/2 Tutoring budget	\$200,000	\$4,114,100	2	0	0	0	0	0	1	0	0	0	0.3								
WCCC Programming - 1 Shop	\$88,000	\$4,202,100	0	1	1	0	0	0	1	0	0	0	0.3								
Eliminate Contingency Option #2: Includes Option #1	\$350,000	\$4,552,100	1	2	0	0	0	0	0	0	0	0	0.3								
Kindergarten (1/2 day 8 FTE's)	\$704,000	\$5,256,100	1	0	0	0	0	0	0	2	0	0	0.3								
Middle School - Follow Junior High Schedule	\$700,000	\$5,956,100	0	0	1	0	0	0	2	0	0	0	0.3								
Elementary Option #2 - Includes EO #1 Grades 3rd, 4th & 5th up to 32 kids in classroom (3 FTE)	\$264,000	\$6,220,100	2	0	0	0	0	0	0	0	0	0	0.2								
Special Ed Option #1 (1 FTE)	\$88,000	\$6,308,100	0	0	0	1	0	0	1	0	0	0	0.2								
Librarians Option #2 - Includes Option #1 (2 FTE's)	\$176,000	\$6,484,100	1	0	0	0	0	0	0	0	0	0	0.1								
Secondary #2 - Includes Secondary Option #1 (9 FTE's)	\$792,000	\$7,276,100	1	0	0	0	0	0	0	0	0	0	0.1								
Elementary Counselors Option #2 - Includes Elementary Counselors #1 (4 FTE)	\$352,000	\$7,628,100	1	0	0	0	0	0	0	0	0	0	0.1								
Elementary Option #3 - Includes EO #1 & #2 Grades 2nd, 3rd, 4th & 5th up to 32 kids in classroom (5 FTE)	\$440,000	\$8,068,100	1	0	0	0	0	0	0	0	0	0	0.1								
Elementary Intervention Option #2 - Includes Option #1: All Tutoring	\$400,000	\$8,468,100	1	0	0	0	0	0	0	0	0	0	0.1								
Support Staff Reductions Option #2: Includes Option #1 (4 FTE's)	\$108,000	\$8,576,100	1	0	0	0	0	0	0	0	0	0	0.1								
7 Year Textbook - Option #2 (Includes Option #1)	\$535,000	\$9,111,100	1	0	0	0	0	0	0	0	0	0	0.1								
7 Year Tech - Option #2 (Includes Option #1)	\$350,000	\$9,461,100	1	0	0	0	0	0	0	0	0	0	0.1								
7 Year B & G - Level 2 (Includes Option #1)	\$500,000	\$9,961,100	1	0	0	0	0	0	0	0	0	0	0.1								
Special Ed Option #2 - Includes Option #1 (2 FTE's)	\$176,000	\$10,137,100	1	0	0	0	0	0	0	0	0	0	0.1								
Special Ed Option #3 - Includes Option #2 (3 FTE's)	\$264,000	\$10,401,100	1	0	0	0	0	0	0	0	0	0	0.1								

Staffing reductions will be impacted by bumping process and will also have an impact on Unemployment expense.

If there is a letter in column "A", you should only rate one of the lines if the same letter is shown on more than one line item. When you rate a line that has a letter, all other lines that have the same letter should be rated a zero.

Priority List of Potential Additions

[illegible]

What does the 2017 - 2018 budget include?

Alternative Education

The 2017-2018 budget 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 2017-2018 budget as was used in 2016-2017.

Career and Technology Programs

The 2017-2018 budget supports the operation of the Warren County Career Center (WCCC), the District's Area Vocational-Technical School (AVTS). In 2017-2018, 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, and Welding). This budget includes the addition of a second Health Care instructor.

Curriculum

The budget supports the annual curriculum needs of the students, with dollars allocated for new textbooks to replace aged textbooks and to align with curriculum.

Business – Planned instruction will be reviewed and updated. New materials will be purchased to support the new program of study.

Elementary Science – Planned instruction will be reviewed and updated. New materials will be purchased to support the new program of study.

Curriculum Writing and Mapping – All disciplines are reviewed regularly and changes will be brought before the Board, as needed.

Professional Development - Focus areas will include behavior intervention, autistic and emotional support curriculum, enrichment and challenging high achieving students, Chapter 15 compliance, Chapter 14 compliance, Elementary English Language Arts, Elementary Mathematics, Student Health Services, Technology, and High School Reform Readiness.

Multi-Tiered Systems of Support (MTSS) – The District's elementary staff will continue to implement the MTSS Model during the 2017-2018 school year. A focus group will be formed to make recommendations for the implementation of math within the tiered approach.

After School Programming – The 21st Century After School Program will continue in all four attendance areas for both elementary and middle-level students.

Dual Enrollment

Students will continue to have the opportunity to enroll in undergraduate coursework offered through dual enrollment courses at St. Bonaventure University and conducted at the Pine Grove Campus; dual enrollment courses offered through Clarion University in an online format; dual enrollment courses through the University of Pittsburgh at Bradford with courses offered within the District through accreditation of the District's teaching staff; and dual enrollment credit opportunities from both Penn College NOW and Jamestown Community College for Warren County Career Center students. There are no general fund dollars allocated for tuition expenses, because they are paid directly by students and their parents.

EL (English Learners)

The District will continue to provide ELL services.

Full-Day Kindergarten

The District remains committed to maintaining a full-day kindergarten program and has allocated the appropriate funding.

Elementary Staffing

Elementary staffing will remain at the current level, with no additions or reductions compared to the 2016-2017 school year.

Tutoring

The District will continue elementary tutoring during the 2017-2018 school year.

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 110 gifted support students. The gifted support staff will meet the gifted students' specific academic needs, which must go beyond the general education program. This will lead to specially designed instruction, which may include varied approaches to content and learning to meet the specific learning needs within the classroom environment. The gifted support staff will collaborate with classroom teachers and provide support throughout the year to meet the needs of our high-achieving students. There will be additional enrichment opportunities throughout the year which will allow gifted students to work with district-wide, like-ability peers. The gifted support staff will continue to complete student screenings, testing, and write GIEPs.

The Highly Gifted Support Pilot students will be accelerated based on their instructional needs and enrichment services will also be provided in the needed areas. Also, there will be intensive case management support for these students to make sure academic progress is occurring. The gifted support teachers will regularly work in collaboration with the regular education teacher to provide pretesting, possible curriculum compacting, and enrichment services.

Through these avenues the gifted support staff will be able to meet the needs of our gifted student population more consistently while enriching the classroom curriculum.

Homebound Instruction

This mandated program provides homebound instruction in the home for students unable to attend classes in their schools.

McKinney-Vento

The McKinney-Vento Education of Homeless Children and Youth Assistance Act is a federal law that ensures immediate enrollment and educational stability for homeless children and youth. The District continues to have a designated homeless liaison to ensure that homeless children and youth are identified and served.

Online Education

The Warren County School District Virtual Academy is able to offer flexibility in student scheduling by allowing students to take core and/or elective courses virtually, freeing up time in the students' schedules to take other courses of interest such as band, art, foreign language, or classes that conflict in their schedules. Blended programming is offered where students attend the Warren County Career Center or their home school for some courses and take the remaining coursework online. Many students take an elective class, because it is something they are interested in, and it is something the District does not offer in the traditional brick and mortar setting. Other students may choose the full-time option due to a variety of reasons including medical and social issues.

The Warren County School District Virtual Academy offers and provides online educational courses to outside school districts. Outside school districts continue to request online services for Kindergarten through twelfth grade. Through marketing avenues, this area of online educational services may continue to expand to more districts in the future.

Additionally, online learning is utilized to support credit recovery. 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.

Interventions:

The District will apply to expand its efforts in implementing School Wide Positive Behavior Support which is a framework that changes school and community culture.

Athletics

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 2017-2018 school year. Funding for co-curricular activities is primarily used for advisor supplemental salaries for each program.

Buildings & Grounds

The 2017-2018 school budget will provide for custodial supplies, custodial staff, and custodial equipment necessary to provide clean and safe schools. The Maintenance department will likewise continue to provide support to the academic programs by maintaining operation of District facilities and grounds. Included in the 2017-2018 budget are funds to provide for all utilities and services such as natural gas, electricity, water, refuse collection, and snowplowing.

Contingency Funding

The 2017-2018 budget includes a contingency fund in the amount of \$250,000 to cover the cost of any unresolved staffing needs, fuel and/or transportation increases, and implementation of Board goals.

Food Services

The Nutrition Group's contract is expected to be renewed for the 2017-2018 school year. 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 10,300 miles per school day, or 1.8 million miles annually.

Resource Officer

The 2017-2018 budget provides the dollars to pilot a school resource officer in the District.

First Aid Certification

The 2017-2018 budget continues to provide the dollars necessary to train and certify appropriate staff members, parents, and students in first aid.

Seven-Year Technology Plan

The 2017-2018 budget supports technology improvements and replacements as a part of the proposed Seven-Year Technology Plan.

Seven-Year Textbook Plan

The 2017-2018 budget supports the purchase of new textbooks as a part of the Seven-Year Textbook Plan.

Seven-Year Plan – Buildings & Grounds

The 2017-2018 budget supports the Seven-Year Maintenance Plan by addressing projects at the end of their predicted life cycle. Such projects include roofing, paving, and energy saving projects that will reduce utility cost in the future and maintain facilities that are safe, warm, and dry.

After School Bus Runs

The 2017-2018 budget includes the dollars necessary to cover the post-reimbursement cost of running late buses in each of the four attendance areas.

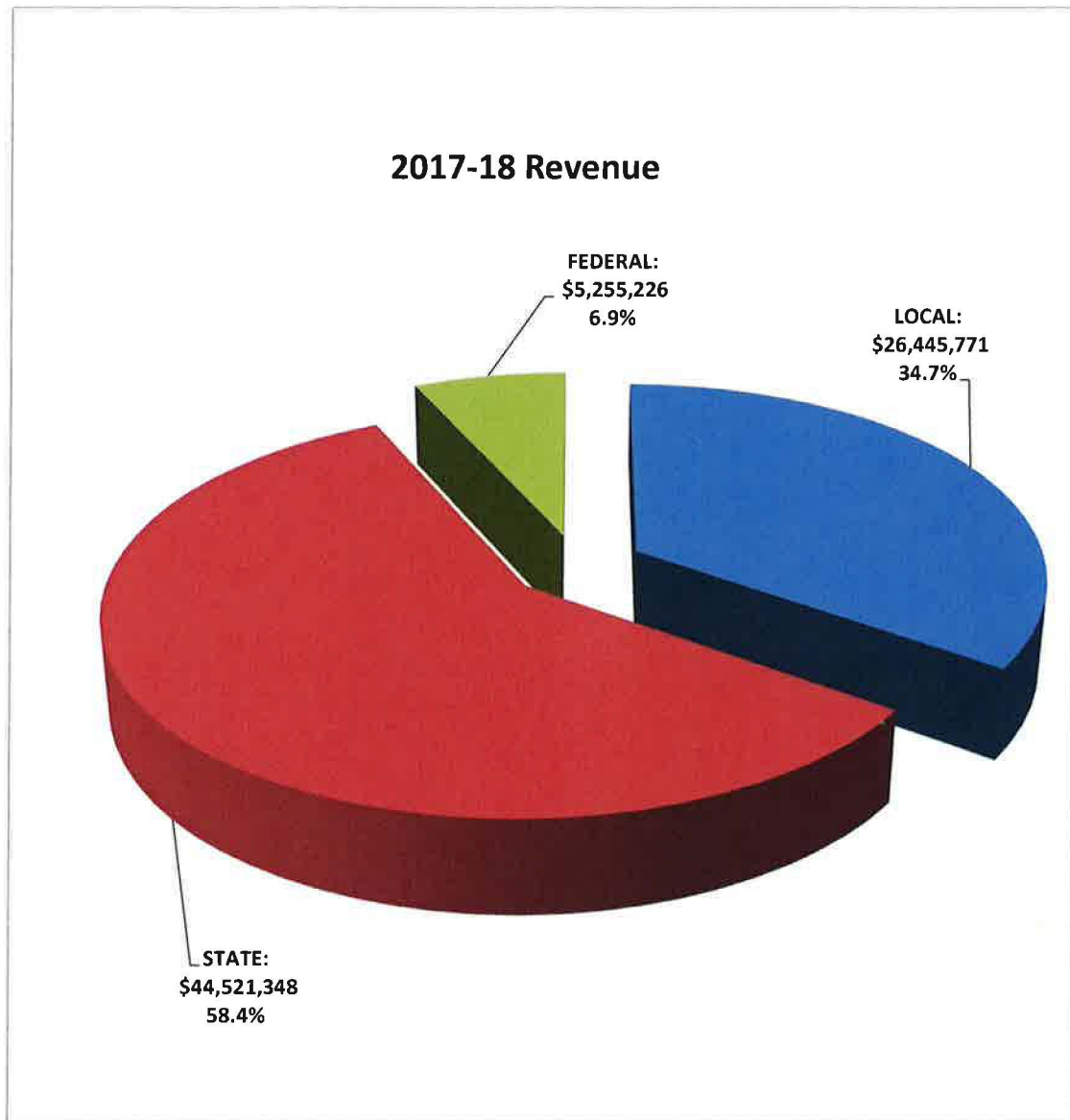


**Warren County School District
2017-2018
Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	20,327,571		
	6113 Public Utility Realty	\$	28,000		
	6114 Pay In Lieu of Taxes/Forestry	\$	331,000		
	6143 Occupational Privilege/511	\$	85,000		
	6151 Earned Income/511	\$	3,050,000		
	6153 Real Estate Transfer/511	\$	250,000		
	6400 Delinquent Taxes	\$	1,829,200		
	6500 Earnings/Temp Investments	\$	45,000		
	6900 Tuition and Other	\$	150,000		
	6900 Contributions/Student Fees/Misc	\$	230,000		
	6900 Miscellaneous	\$	120,000	\$	26,445,771 34.7%
STATE:	7110 Basic Education Subsidy	\$	25,324,136		
	7140 Subsidies for Charter Schools	\$	-		
	7160 Tuition Orph/Private	\$	20,000		
	7220 Vocational Education	\$	275,000		
	7271 Special Education Subsidy	\$	4,160,567		
	7310 Pupil Transportation	\$	3,050,000		
	7320 Rentals & Sinking Fund	\$	974,208		
	7330 Medical & Dental Svcs	\$	85,000		
	7340 Gaming Revenue	\$	2,735,032		
	7501 Block Grant	\$	1,023,439		
	75XX Ready to Learn	\$	-		
	7810 Soc Sec/State Share	\$	1,307,455		
	7820 Retirement/State Share	\$	5,566,511	\$	44,521,348 58.4%
FEDERAL:	8100 Unrestricted Impact Aid	\$	120,000		
	8512 Restricted, IDEA, Part B	\$	984,697		
	8514 ECIA Title I	\$	1,350,000		
	8515 Title IID/Tch Quality	\$	287,241		
	8517 21st Century	\$	592,400		
	8519 Rural Low Income	\$	28,134		
	8521 Vocational Carl Perkins	\$	80,235		
	8733 QZAB Interest	\$	1,679,873		
	8810 Medical Asst. Reimb/ACCESS	\$	132,646	\$	5,255,226 6.9%
		\$	76,222,345		

Warren County School District Revenue

LOCAL: \$ 26,445,771
STATE: \$ 44,521,348
FEDERAL: \$ 5,255,226



**Warren County School District
Proposed Final Budget
2017-2018**

	2016-2017 Final Budget 1.5 MILL INC	2017-2018 Proposed Final Budget
LOCAL		
6010 Assessed Value	\$ 456,067,171	\$ 458,103,193
<i>Mill Rate</i>	53.4658000	54.4658000
<i>Mill Increase</i>	-	
Gross Levy	\$ 24,383,996	\$ 24,950,957
7340 Gaming/Homestead	\$ 2,735,437	\$ 2,735,032
NET TAX LEVY	\$ 21,648,559	\$ 22,215,925
Estimated % collected net	91.00%	91.50%
6111 Current Real Est Tax	\$ 19,700,189	\$ 20,327,571
TOTAL CURRENT & GAMING	\$ 22,435,626	\$ 23,062,603
Value Per Collected Mill	\$ 419,626	
Value Per Collected Mill excl. gaming/home	\$ 368,463	
6113 Public Utility Realty	\$ 30,000	\$ 28,000
6114 Pay in Lieu of Taxes & Forestry	\$ 360,000	\$ 331,000
6143 Occupational Privelage/511	\$ 100,000	\$ 85,000
TOTAL ACT 511 FLAT TAX	100,000	85,000
6151 Earned Income/511	\$ 3,125,000	\$ 3,050,000
6153 Real Estate Transfer/511	\$ 250,000	\$ 250,000
TOTAL ACT 511 PROP TAX	\$ 3,375,000	\$ 3,300,000
6400 Delinquent Taxes	\$ 1,560,000	\$ 1,829,201
TOTAL DELINQUENT TAXES	\$ 1,560,000	\$ 1,829,201
TOTAL TAXES	\$ 27,860,626	\$ 28,635,804
6500 Earnings/Temp Dep	\$ 45,000	\$ 45,000
6710 Admissions	\$ 145,000	\$ 145,000
6910 Rental Income	\$ 20,000	\$ 20,000
6920 Contributions/Student Fees/misc	\$ 80,000	\$ 85,000
694X Tuition & Incarcerated Ed	\$ 150,000	\$ 150,000
6900 Misc Revenue	\$ 50,000	\$ 100,000
TOTAL OTHER	\$ 490,000	\$ 545,000
TOTAL LOCAL REVENUE	\$ 28,350,625	\$ 29,180,803

**Warren County School District
Proposed Final Budget
2017-2018**

	2016-2017 Final Budget 1.5 MILL INC	2017-2018 Proposed Final Budget
STATE		
7110 Basic Ed Subsidy	\$ 26,089,778	\$ 25,324,136
7140 Subsidy for Charter Schools	\$ -	
7160 Tuition-Orph/Private	\$ 27,000	\$ 20,000
7220 Vocational Education	\$ 300,000	\$ 275,000
7271 Special Education	\$ 4,173,451	\$ 4,160,567
7310 Pupil Transportation	\$ 3,300,000	\$ 3,050,000
7320 Rentals & Sinking Fund	\$ 507,129	\$ 974,208
7330 Medical & Dental Services	\$ 90,000	\$ 85,000
7340 Property Tax Relief		
7501 Block Grant	\$ -	
7xxx Ready to Learn	\$ -	\$ 1,023,439
7505 Extra Grants	\$ -	
7810 Soc Cec/State Share	\$ 1,333,495	\$ 1,307,455
7820 Retirement/State Share	\$ 5,234,620	\$ 5,566,510
TOTAL STATE REVENUE	\$ 41,055,472	\$ 41,786,315
FEDERAL		
8100 Unrestricted Grants (Impact Aid)	\$ 120,000	\$ 120,000
8512 Restricted, IDEA, Part B	\$ 929,740	\$ 984,697
8514 Ed of Disadvantages ECIA Title I	\$ 1,345,163	\$ 1,350,000
8515 Title IIA Improv Tchr Qual	\$ 290,000	\$ 287,241
8517 21st Century	\$ 585,044	\$ 592,400
8519 Rural Low Income Schools		\$ 28,134
8521 Vocational Carl Perkins	\$ 80,235	\$ 80,235
8691 Other Federal Medical Access		
87XX STIMULUS		
8733 QZAB Interest	\$ 1,670,861	\$ 1,679,873
8734 Race To The Top		
8810 Medical Assistance	\$ 173,334	\$ 132,646
8820 Medical Assistance/Health	\$ -	
TOTAL FEDERAL REVENUE	\$ 5,194,377	\$ 5,255,226
9000 Other Revenue	\$ -	\$ -
TOTAL REVENUE	\$ 74,600,474	\$ 76,222,345



**Warren County School District
Budgeted Expenses by Function
2017-2018 Proposed Final Budget**

Function	Description	Expenditure
1110	Regular Instruction	\$ 30,636,253
1190	Federal Programs	\$ 1,551,347
1192	21st Century	\$ 416,082
1200	Special Education	\$ 10,272,455
1243	Gifted Support	\$ 613,266
1290	IDEA and Access	\$ 1,156,110
1320	Vocational: Marketing	\$ 410
1330	Health Occupations Education	\$ 194,426
1360	Vocational: Business Education	\$ 1,000
1370	Vocational: Electronics	\$ 7,715
1380	Vocational: Trade & Industry	\$ 1,099,199
1390	Vocational Instructions	\$ 164,475
1420	Summer School	\$ 18,128
1430	Homebound	\$ 20,025
1490	Other Instruction: Tutoring/Coaches	\$ 130,541
1500	Title I Non Pub	\$ 5,532
2111	Supervision of Student Services	\$ 128,839
2120	Guidance	\$ 1,333,365
2130	Attendance Services	\$ 54,012
2140	Scoring	\$ 7,942
2143	Psychological Counseling	\$ 88,000
2152	Speech Pathology	\$ 88,000
2160	Social Work Services	\$ 2,601
2170	Student Accounting Services	\$ 68,774
2190	Other Student Services	\$ 1,040
2250	Library Services	\$ 721,668
2260	Curriculum Development	\$ 655,945
2270	Staff Development	\$ 32,109
2271	Professional Development: Certificated Staff	\$ 22,314
2280	Staff Support	\$ 840
2310	Board of Education Services	\$ 73,937
2330	Tax Collection	\$ 170,395
2350	Legal Services	\$ 210,565
2360	Office of the Superintendent	\$ 348,026
2380	Office of the Principal	\$ 3,143,705
2390	Administrative Support Services	\$ 88,495
2420	Medical Services	\$ 5,316
2440	Nursing Services	\$ 1,100,319
2511	Business Administrative Services - Supervision	\$ 283,193
2513	Business Administrative Services - Accounts Payable	\$ 53,397
2514	Business Administrative Services - Payroll Services	\$ 162,660
2515	Business Administrative Services - Financial Accounting	\$ 268,973
2519	Business Administrative Services - Other	\$ 59,193
2520	Purchasing	\$ 119,227
2530	Warehouse	\$ 55,363
2611	Physical Plant & Facilities - Supervision	\$ 332,138
2619	Physical Plant & Facilities - Other Supervision	\$ 552,387
2620	Operation of Building Services	\$ 4,508,708
2630	Care & Upkeep of Ground Services	\$ 145,267
2640	Equipment Maintenance	\$ 9,900
2650	Vehicle Maintenance	\$ 48,100
2660	Safety & Security Services	\$ 145,500
2690	Other Operations & Maintenance	\$ 1,000
2711	Student Transportation Services - Supervision	\$ 179,603
2720	Vehicle Operations	\$ 5,302,001
2818	System-Wide Technology Services	\$ 2,457,589
2831	Staff Services	\$ 349,103
2834	Professional Development: Certificated, Non-Instructional	\$ 3,121
2835	Health Services	\$ 2,000
2843	Programming	\$ 3,121
2850	Federal Programs - Grant Writer	\$ 173,308
2900	Media Services	\$ 81,245
3200	Student Activities	\$ 138,420
3250	School Sponsored Athletics	\$ 79,571
3390	Title I: Parent Involvement	\$ 18,207
5110	Debt Service	\$ 6,317,154
5220	Athletics	\$ 781,996
5220	Food Service	\$ 35,000
5230	Capital Reserve	\$ 300,000
5900	Contingencies	\$ 250,000

	A	B	C	D	E	F	AF
1			WARREN COUNTY SCHOOL DISTRICT				
2			DETAILED EXPENDITURES				
3			SY 2017-2018				
4							
5							
	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2017-2018 Proposed Final
6							
7	1100	1110	1110	Salaries/Wages	100	Decker	14,010,074
8	1100	1110	Regular Instruction	Benefits & Burden	200	Decker	11,370,448
9	1100	1110		Professional Svc.	300	Decker	1,193,442
10	1100	1110		Property Maint. Svc.	400	Decker	14,519
11	1100	1110		Transp/Training/Comm/Tuit	500	Decker	2,945,333
12	1100	1110		Supplies	600	Decker	1,069,792
13	1100	1110		Equipment	700	Decker	20,513
14	1100	1110		Dues/Judgements/Misc.	800	Decker	12,132
15							30,636,253
16	1190		1190	Salaries/Wages	100	Decker	778,543
17	1190		Federal Programs	Benefits	200	Decker	656,036
18	1190			Professional Svc.	300	Decker	260
19	1190			Property Maint. Svc.	400	Decker	0
20	1190			Transp/Training/Comm/Tuit	500	Decker	1,366
21	1190			Supplies	600	Decker	115,142
22	1190			Equipment	700	Decker	0
23	1190			Dues/Judgements/Misc.	800	Decker	0
24							1,551,347
25	1192		1192	Salaries/Wages	100	Decker	259,128
26	1192		21st Century	Benefits	200	Decker	54,840
27	1192			Professional Svc.	300	Decker	72,828
28	1192			Transp/Training/Comm/Tuit	500	Decker	8,324
29	1192			Supplies	600	Decker	20,962
30							416,082
31	1200		1200	Salaries/Wages	100	Hawley	4,735,014
32	1200		Special Education	Benefits	200	Hawley	3,417,059
33	1200			Professional Svc.	300	Hawley	323,951
34	1200			Transp/Training/Comm/Tuit	500	Hawley	1,777,772
35	1200			Supplies	600	Hawley	11,160
36	1200			Equipment	700	Hawley	7,500
37							10,272,455
60	1243		1243	Salaries/Wages	100	Hawley	364,826
61	1243		Gifted	Benefits	200	Hawley	215,003
62	1243			Professional Svc.	300	Hawley	4,162
63	1243			Property Maint. Svc.	400	Hawley	0
64	1243			Transp/Training/Comm/Tuit	500	Hawley	6,299
65	1243			Supplies	600	Hawley	21,104
66	1243			Equipment	700	Hawley	1,873
67							613,266
72	1290		1290	Salaries/Wages	100	Hawley	484,724
73	1290		IDEA, ACCESS, SPEC ED	Benefits	200	Hawley	512,998
74	1290			Professional Svc.	300	Hawley	89,955
75	1290			Transp/Training/Comm/Tuit	500	Hawley	37,400
76	1290			Supplies	600	Hawley	18,334
77	1290			Equipment	700	Hawley	11,000
78	1290			Dues/Judgements/Misc.	800	Hawley	1,699
79							1,156,110
80	1320		1320	Salaries/Wages	100	Weber	0
81	1320		Vocational Marketing	Benefits	200	Weber	0
82	1320			Professional Svc.	300	Weber	0
83	1320			Supplies	600	Weber	410
84	1320			Equipment	700	Weber	0
85							410
86	1330		1330	Salaries/Wages	100	Weber	109,763
87	1330		Health Occupations Education	Benefits	200	Weber	79,563
88	1330			Supplies	600	Weber	5,100
89							194,426
90	1360		1360	Salaries/Wages	100	Weber	0
91	1360		Vocational Business Education	Benefits	200	Weber	0
92	1360			Professional Svc.	300	Weber	0
93	1360			Property Maint. Svc.	400	Weber	0
94	1360			Supplies	600	Weber	1,000
95	1360			Equipment	700	Weber	0
96							1,000

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	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2017-2018 Proposed Final
6							
97	1370		1370	Supplies	600	Weber	7,715
98	1370		Electronics	Equipment	700	Weber	0
99							7,715
100	1380		1380	Salaries/Wages	100	Weber	594,307
101	1380		Vocational - Trade & Industry	Benefits	200	Weber	416,793
102	1380			Professional Svc.	300	Weber	0
103	1380			Property Maint. Svc.	400	Weber	500
104	1380			Supplies	600	Weber	73,955
105	1380			Equipment	700	Weber	13,645
106							1,099,199
107	1390		1390	Salaries/Wages	100	Weber	78,434
108	1390		Vocational - Instructional	Benefits	200	Weber	28,394
109	1390			Professional Svc.	300	Weber	7,200
110	1390			Property Maint. Svc.	400	Weber	2,122
111	1390			Transp/Training/Comm/Tuit	500	Weber	3,000
112	1390			Supplies	600	Weber	24,063
113	1390			Equipment	700	Weber	15,955
114	1390			Dues/Judgements/Misc.	800	Weber	5,306
115							164,475
116	1400		1400	Property Maint. Svc.	400	Weber	0
117							0
118	1420		1420	Salaries/Wages	100	Weber	12,650
119	1420		Summer School	Benefits	200	Weber	5,088
120	1420			Supplies	600	Weber	390
121							18,128
122	1430		1430	Salaries/Wages	100	Hawley	14,281
123	1430		Homebound	Benefits	200	Hawley	5,744
124	1430			Professional Svc.	300	Hawley	0
125							20,025
126	1440		1440 / Alt ED	Transp/Training/Comm/Tuit	500	Hawley	0
127							0
128	1490		1490	Salaries/Wages	100	Decker	91,333
129	1490		Other Instruction -	Benefits	200	Decker	36,812
130	1490		Tutoring/Coaches	Professional Svc.	300	Decker	0
131	1490			Transp/Training/Comm/Tuit	500	Decker	315
132	1490			Supplies	600	Decker	2,081
133	1490			Equipment	700	Decker	0
134							130,541
135	1500		1500	Supplies	300	Decker	5,532
136	1500		Non-public		600	Decker	0
137							5,532
138	2110	2111	2111	Salaries/Wages	100	Decker	72,022
139	2110	2111	Pupil Services	Benefits	200	Decker	52,448
140	2110	2111		Transp/Training/Comm/Tuit	500	Decker	4,369
141							128,839
142	2120		2120	Salaries/Wages	100	Decker	779,737
143	2120		Guidance	Benefits	200	Decker	524,039
144	2120			Transp/Training/Comm/Tuit	500	Decker	2,122
145	2120			Supplies	600	Decker	26,285
146	2120			Equipment	700	Decker	1,182
147							1,333,365
148	2130		2130	Salaries/Wages	100	Hawley	32,610
149	2130		Attendance Services	Benefits	200	Hawley	19,668
150				Transp/Training/Comm/Tuit	500	Hawley	1,733
151							54,012
152	2140		2140 Scoring	Professional Svc.	300	Decker	7,942
153							7,942
154			2143	Salaries/Wages	100	Hawley	50,000
155			Psychological Counseling	Benefits	200	Hawley	38,000
156							88,000
157			2152	Salaries/Wages	100	Hawley	50,000
158			Speech Pathology	Benefits	200	Hawley	38,000
159							88,000
160	2160	2130	2160	Salaries/Wages	100	Hawley	0
161	2160	2130	Social Work Services	Benefits	200	Hawley	0
162	2160	2130		Professional Svc.	300	Hawley	2,601
163	2160			Transp/Training/Comm/Tuit	500	Hawley	0
164	2160	2130		Supplies	600	Hawley	0
165							2,601

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6	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2017-2018 Proposed Final
166	2500	2170	2170	Salaries/Wages	100	Decker	34,995
167			Student Accounting	Benefits	200	Decker	32,279
168				Professional Svc.	300	Decker	1,000
169				Transp/Training/Comm/Tuit	500	Decker	500
170							68,774
171	2190		2190	Salaries/Wages	100	Decker	0
172	2190		Administrative - Supplemental	Benefits	200	Decker	0
173	2190			Professional Svc.	300	Decker	0
174	2190			Supplies	600	Decker	1,040
175							1,040
176	2240		2240	Salaries/Wages	100	Decker	0
177	2240		Tech Teaching - Title IID	Benefits	200	Decker	0
178	2240			Professional Svc.	300	Decker	0
179							0
180	2250		2250	Salaries/Wages	100	Decker	411,294
181	2250		Library Services	Benefits	200	Decker	269,115
182	2250			Professional Svc.	300	Decker	0
183	2250			Transp/Training/Comm/Tuit	500	Decker	0
184	2250			Supplies	600	Decker	41,259
185	2250			Equipment	700	Decker	0
186							721,668
187	2260		2260	Salaries/Wages	100	Decker	399,100
188	2260		Curriculum Development	Benefits	200	Decker	236,644
189	2260			Professional Svc.	300	Decker	20,202
190	2260			Transp/Training/Comm/Tuit	500	Decker	0
191	2260			Supplies	600	Decker	0
192							655,945
193	2270		2270	Salaries/Wages	100	Decker	0
194	2270		Staff Development	Benefits	200	Decker	0
195	2270			Professional Svc.	300	Decker	5,301
196	2270			Transp/Training/Comm/Tuit	500	Decker	19,616
197	2270			Supplies	600	Decker	6,151
198	2270			Equipment	700	Decker	0
199	2270			Dues/Judgements/Misc.	800	Decker	1,040
200							32,109
201	2271		2271	Salaries/Wages	100	Decker	3,159
202	2271		Prof Devel - Certificated	Benefits	200	Decker	669
203	2271			Professional Svc.	300	Decker	5,202
204	2271			Transp/Training/Comm/Tuit	500	Decker	13,284
205							22,314
208			2280 / Staff Support	Professional Svc.	300	Decker	840
209							840
210	2310		2310	Salaries/Wages	100	Stewart	0
211	2310		Board of Education Services	Benefits	200	Stewart	0
212	2310			Professional Svc.	300	Stewart	46,530
213	2310			Transp/Training/Comm/Tuit	500	Stewart	5,258
214	2310			Supplies	600	Stewart	6,543
215	2310			Dues/Judgements/Misc.	800	Stewart	15,606
216							73,937
219	2330		2330	Salaries/Wages	100	Grosch	0
220	2330		Tax Collection	Benefits	200	Grosch	0
221	2330			Professional Svc.	300	Grosch	152,031
222	2330			Property Maint. Svc.	400	Grosch	840
223	2330			Transp/Training/Comm/Tuit	500	Grosch	3,738
224	2330			Supplies	600	Grosch	2,341
225	2330			Equipment	700	Grosch	1,040
226	2330			Dues/Judgements/Misc.	800	Grosch	10,404
227							170,395
228	2350		2350 / Legal Svc.	Professional Svc.	300	Stewart	210,565
229							210,565
230	2360		2360	Salaries/Wages	100	Stewart	191,915
231	2360		Office of the Superintendent	Benefits	200	Stewart	113,483
232				Professional Svc.	300	Stewart	6,232
233	2360			Transp/Training/Comm/Tuit	500	Stewart	5,150
234	2360			Supplies	600	Stewart	18,042
235	2360			Equipment	700	Stewart	2,081
236	2360			Dues/Judgements/Misc.	800	Stewart	11,123
237							348,026

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6	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2017-2018 Proposed Final
238	2380		2380	Salaries/Wages	100	Decker	1,826,094
239	2380		Office of the Principal	Benefits	200	Decker	1,207,342
240	2380			Professional Svc.	300	Decker	1,061
241	2380			Transp/Training/Comm/Tuit	500	Decker	42,607
242	2380			Supplies	600	Decker	41,100
243	2380			Equipment	700	Decker	17,500
244	2380			Dues/Judgements/Misc.	800	Decker	8,000
245							3,143,705
246	2390		2390	Salaries/Wages	100	Stewart	33,408
247	2390		Administrative Support Services	Benefits	200	Stewart	19,989
248	2390			Professional Svc.	300	Stewart	1,040
249	2390			Transp/Training/Comm/Tuit	500	Stewart	1,051
250	2390			Supplies	600	Stewart	11,442
251	2390			Equipment	700	Stewart	3,121
252	2390			Dues/Judgements/Misc.	800	Stewart	18,444
253							88,495
254	2420		2420 / Medical Services	Professional Svc.	300	Hawley	5,316
255							5,316
256	2430		2430 / Dental	Salaries/Wages	100	Hawley	0
257							0
258	2440		2440	Salaries/Wages	100	Hawley	607,245
259	2440		Nursing Services	Benefits	200	Hawley	472,689
260	2440			Professional Svc.	300	Hawley	1,815
261	2440			Transp/Training/Comm/Tuit	500	Hawley	2,101
262	2440			Supplies	600	Hawley	11,469
263	2440			Equipment	700	Weber	5,000
264							1,100,319
274	2500	2511	2511	Salaries/Wages	100	Grosch	144,858
275	2500	2511	Business Administration	Benefits	200	Grosch	95,672
276	2500	2511	Supervision of Fiscal Services	Professional Svc.	300	Grosch	5,805
277	2500	2511		Property Maint. Svc.	400	Grosch	0
278	2500	2511		Transp/Training/Comm/Tuit	500	Grosch	18,703
279	2500	2511		Supplies	600	Grosch	14,201
280	2500	2511		Equipment	700	Grosch	2,289
281	2500	2511		Dues/Judgements/Misc.	800	Grosch	1,665
282							283,193
283	2500	2513	2513	Salaries/Wages	100	Grosch	33,408
284	2500	2513	Business Administration	Benefits	200	Grosch	19,989
285	2500	2513	Accounts Payable	Professional Svc.	300	Grosch	0
286	2500	2513		Property Maint. Svc.	400	Grosch	0
287	2500	2513		Transp/Training/Comm/Tuit	500	Grosch	0
288	2500	2513		Supplies	600	Grosch	0
289	2500	2513		Dues/Judgements/Misc.	800	Grosch	0
290							53,397
291	2500	2514	2514	Salaries/Wages	100	Grosch	89,596
292	2500	2514	Business Administration	Benefits	200	Grosch	73,064
293	2500	2514	Payroll Services	Professional Svc.	300	Grosch	0
294	2500	2514		Property Maint. Svc.	400	Grosch	0
295	2500	2514		Transp/Training/Comm/Tuit	500	Grosch	0
296	2500	2514		Supplies	600	Grosch	0
297	2500	2514		Dues/Judgements/Misc.	800	Grosch	0
298							162,660
299	2500	2515	2515	Salaries/Wages	100	Grosch	153,944
300	2500	2515	Business Administration	Benefits	200	Grosch	115,029
301	2500	2515	Financial Accounting	Professional Svc.	300	Grosch	0
302	2500	2515		Property Maint. Svc.	400	Grosch	0
303	2500	2515		Transp/Training/Comm/Tuit	500	Grosch	0
304	2500	2515		Supplies	600	Grosch	0
305	2500	2515		Dues/Judgements/Misc.	800	Grosch	0
306							268,973
307	2500	2519	2519	Salaries/Wages	100	Grosch	29,232
308	2500	2519	Business Administration	Benefits	200	Grosch	29,961
309	2500	2519	Other Fiscal Services	Professional Svc.	300	Grosch	0
310	2500	2519		Property Maint. Svc.	400	Grosch	0
311	2500	2519		Transp/Training/Comm/Tuit	500	Grosch	0
312	2500	2519		Supplies	600	Grosch	0
313	2500	2519		Dues/Judgements/Misc.	800	Grosch	0
314							59,193

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6	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2017-2018 Proposed Final
315	2500	2520	2520	Salaries/Wages	100	Grosch	69,841
316	2500	2520	Business Administration	Benefits	200	Grosch	49,386
317	2500	2520	Purchasing	Professional Svc.	300	Grosch	0
318	2500	2520		Property Maint. Svc.	400	Grosch	0
319	2500	2520		Transp/Training/Comm/Tuit	500	Grosch	0
320	2500	2520		Supplies	600	Grosch	0
321	2500	2520		Dues/Judgements/Misc.	800	Grosch	0
322							119,227
323	2500	2530	2530	Salaries/Wages	100	Grosch	34,536
324	2500	2530	Business Administration	Benefits	200	Grosch	20,828
325	2500	2530	Warehouse	Professional Svc.	300	Grosch	0
326	2500	2530		Property Maint. Svc.	400	Grosch	0
327	2500	2530		Transp/Training/Comm/Tuit	500	Grosch	0
328	2500	2530		Supplies	600	Grosch	0
329	2500	2530		Dues/Judgements/Misc.	800	Grosch	0
330							55,363
331	2610	2611	2611	Salaries/Wages	100	Kennerknecht	194,496
332	2610	2611	Physical Plant Facilities	Benefits	200	Kennerknecht	137,642
333	2610	2611	Supervision	Professional Svc.	300	Kennerknecht	0
334	2610	2611		Property Maint. Svc.	400	Kennerknecht	0
335	2610	2611		Transp/Training/Comm/Tuit	500	Kennerknecht	0
336	2610	2611		Supplies	600	Kennerknecht	0
337	2610	2611		Equipment	700	Kennerknecht	0
338	2610	2611		Dues/Judgements/Misc.	800	Kennerknecht	0
339							332,138
340	2610	2619	2619	Salaries/Wages	100	Kennerknecht	338,171
341	2610	2619	Physical Plant Facilities	Benefits	200	Kennerknecht	214,216
342	2610	2619	Other Supervision of Operation	Professional Svc.	300	Kennerknecht	0
343	2610	2619		Property Maint. Svc.	400	Kennerknecht	0
344	2610	2619		Transp/Training/Comm/Tuit	500	Kennerknecht	0
345	2610	2619		Supplies	600	Kennerknecht	0
346	2610	2619		Equipment	700	Kennerknecht	0
347	2610	2619		Dues/Judgements/Misc.	800	Kennerknecht	0
348							552,387
349	2620		2620	Salaries/Wages	100	Kennerknecht	1,363,322
350	2620		Physical Plant	Benefits	200	Kennerknecht	1,157,610
351	2620		Operation of Buildings	Professional Svc.	300	Kennerknecht	20,500
352	2620			Property Maint. Svc.	400	Kennerknecht	564,825
353	2620			Transp/Training/Comm/Tuit	500	Kennerknecht	323,000
354	2620			Supplies	600	Kennerknecht	946,450
355	2620			Equipment	700	Kennerknecht	127,000
356	2620			Dues/Judgements/Misc.	800	Kennerknecht	6,000
357							4,508,708
358	2620	2630	2630	Salaries/Wages	100	Kennerknecht	36,081
359	2620	2630	Physical Plant	Benefits	200	Kennerknecht	33,687
360	2620	2630	Upkeep of Grounds	Professional Svc.	300	Kennerknecht	0
361	2620	2630		Property Maint. Svc.	400	Kennerknecht	44,000
362	2620	2630		Supplies	600	Kennerknecht	31,500
363							145,267
364	2620	2640	2640	Professional Svc.	300	Kennerknecht	3,000
365			Physical Plant - Equip Maint	Property Maint. Svc.	400	Kennerknecht	6,200
366				Supplies	600	Kennerknecht	700
367							9,900
368	2620	2650	2650	Property Maint. Svc.	400	Kennerknecht	33,600
369	2620	2650	Physical Plant - Vehicle Maint	Supplies	600	Kennerknecht	2,500
370				Equipment	700	Kennerknecht	12,000
371							48,100
372	2660		2660	Salaries/Wages	100	Kennerknecht	60,000
373			Safety & Security Services	Benefits	200	Kennerknecht	0
374	2660			Professional Svc.	300	Kennerknecht	53,000
375	2660			Property Maint. Svc.	400	Kennerknecht	32,000
376				Supplies	600	Kennerknecht	500
377							145,500
378			2690 / Other Operation & Maintenance	Supplies	600	Kennerknecht	1,000
379							1,000
380	2710	2711	2711	Salaries/Wages	100	Grosch	93,902
381	2710	2711	Student Transportation Services	Benefits	200	Grosch	78,239
382				Professional Svc.	300	Grosch	1,059
383	2710	2711		Transp/Training/Comm/Tuit	500	Grosch	3,020
384	2710	2711		Supplies	600	Grosch	2,176
385	2710	2711		Equipment	700	Grosch	520
386	2710	2711		Dues/Judgements/Misc.	800	Grosch	687
387							179,603

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6	Old Function	New Function	Function	Description	Account Number	Budget Responsibility	2017-2018 Proposed Final
388	2720		2720	Transp/Training/Comm/Tuit	500	Grosch	5,302,001
389	2720		Vehicle Operation	Supplies(Bulk Fuel)	600	Grosch	0
390							5,302,001
391	2750		2750 / Non-Pub Trans	Transp/Training/Comm/Tuit	500	Grosch	0
392							0
399	2220	2818	2818	Salaries/Wages	100	Weber	404,802
400	2220	2818	Technology Services	Benefits	200	Weber	276,214
401	2220	2818		Professional Svc.	300	Weber	58,404
402	2220	2818		Property Maint. Svc.	400	Weber	791,479
403	2220	2818		Transp/Training/Comm/Tuit	500	Weber	190,557
404	2220	2818		Supplies	600	Weber	125,200
405	2220	2818		Equipment	700	Weber	610,101
406	2220	2818		Dues/Judgements/Misc.	800	Weber	832
407							2,457,589
408	2390	2831	2831	Salaries/Wages	100	Weber	203,128
409	2390	2831	Supervision of Staff Services	Benefits	200	Weber	128,799
410				Professional Svc.	300	Weber	2,601
411	2390	2831		Transp/Training/Comm/Tuit	500	Weber	8,333
412	2390	2831		Supplies	600	Weber	6,242
413							349,103
414	2834		2834	Salaries/Wages	100	Weber	0
415	2834		Staff Dev. Cert.	Benefits	200	Weber	0
416	2834		Non-Instructional	Transp/Training/Comm/Tuit	500	Weber	3,121
417							3,121
418			2835 / Health Services	Professional Svc.	300		2,000
419							2,000
425	2843		2843 / Programming	Professional Svc.	300	Grosch	3,121
426							3,121
432	2850		2850	Salaries/Wages	100	Weber	92,604
433	2850		Federal Programs	Benefits	200	Weber	71,853
434	2850			Professional Svc.	300	Weber	1,500
435	2850			Transp/Training/Comm/Tuit	500	Weber	863
436	2850			Supplies	600	Weber	6,488
437	2850			Equipment	700	Weber	0
438							173,308
439	2900		2900 / Media Svc	Transp/Training/Comm/Tuit	500	Hawley	81,245
440							81,245
441	3200		3200	Salaries/Wages	100	Weber	56,954
442	3200		Student Activities	Benefits	200	Weber	32,494
443	3200			Professional Svc.	300	Weber	0
444	3200			Transp/Training/Comm/Tuit	500	Weber	39,868
445	3200			Supplies	600	Weber	8,583
446	3200			Equipment	700	Weber	520
447	3200			Dues/Judgements/Misc.	800	Weber	0
448							138,420
452	3250		3250	Salaries/Wages	100	Weber	43,563
453	3250		School Sponsored Athletics	Benefits	200	Weber	36,009
454							79,571
455	3390		3390	Salaries/Wages	100	Decker	0
456	3390		Parent Involvement	Benefits	200	Decker	0
457	3390			Professional Svc.	300	Decker	4,840
458	3390			Supplies	600	Decker	13,367
459							18,207
462	5110		5110 / Debt Service	Dues/Judgements/Misc.	800	Grosch	2,930,554
463	5110		5110 / Debt Service	Fund Transfers	900	Grosch	3,386,600
464							6,317,154
467	5220		5220 / Athletics	Fund Transfers	900	Grosch	781,996
468							781,996
469	5220		5220 / Food Service	Equipment	930	Grosch	35,000
470							35,000
471	5230		5230 / Capital Res.	Fund Transfers	900	Grosch	300,000
472							300,000
478	5900		5900 / Contingency	Unresolved Staff	912	Stewart	150,000
480	5900		5900 / Contingency	Fuel Transportation Contingency	933	Stewart	50,000
482	5900		5900 / Contingency	Board Goals/Facilities Plan	950	Stewart	50,000
484			Contingency Total				250,000
485							77,849,617

FINAL GENERAL FUND BUDGET**Fiscal Year 2017-2018****General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

James M Grosch

(814)723-6903

Extn :1030

Contact Person

Telephone

Extension

groschj@wcsdpa.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2017-2018 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warren County SD	COUNTY : Warren	AUN : 105628302
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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 2017-2018 (compared to 2016-2017)?

Yes ☒
No ☐

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$77849617
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Warren County SD	County : Warren	AUN Number : 105628302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
--	-------------

DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency & unexpected expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds for the following: Capital Projects, PSERS Mandated Expenses, Tax and School Board Contingencies, Medical Expenses, Textbook planned purchases, Technology planned purchases, Building furniture and fixtures, misc. planned expenditures

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	11,816,106	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,207,824	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$18,023,930</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	26,445,771	
7000 Revenue from State Sources	44,521,348	
8000 Revenue from Federal Sources	5,255,226	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$76,222,345</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$94,246,275</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,327,571
6113 Public Utility Realty Taxes	28,000
6114 Payments in Lieu of Current Taxes - State / Local	331,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	3,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,829,200
6500 Earnings on Investments	45,000
6990 Refunds and Other Miscellaneous Revenue	500,000
REVENUE FROM LOCAL SOURCES	\$26,445,771
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	25,324,136
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	275,000
7271 Special Education funds for School-Aged Pupils	4,160,567
7311 Pupil Transportation Subsidy	2,910,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	140,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	974,208
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	2,735,032
7505 Ready to Learn Block Grant	1,023,439
7810 State Share of Social Security and Medicare Taxes	1,307,455
7820 State Share of Retirement Contributions	5,566,511
REVENUE FROM STATE SOURCES	\$44,521,348
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	120,000
8512 IDEA, Part B	984,697
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,350,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	287,241
8517 NCLB, Title IV - 21st Century Schools	592,400
8519 NCLB, Title VI - Flexibility and Accountability	28,134
8521 Vocational Education - Operating Expenditures	80,235
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	1,679,873

		<u>Amount</u>
REVENUE FROM FEDERAL SOURCES		
8810 School-Based Access Medicaid Reimbursement Program (SBAP)		132,646
Reimbursements (Access)		
REVENUE FROM FEDERAL SOURCES		\$5,255,226
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		76,222,345

AUN: 105628302 Warren County SD

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

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Page - 1 of 3

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$20,327,571

Amount of Tax Relief for Homestead Exclusions

\$2,735,032

Total Approx. Tax Revenue:

\$23,062,603

Approx. Tax Levy for Tax Rate Calculation:

\$24,950,957

Warren

Total

2016-17 Data

a. Assessed Value	\$456,067,171	\$456,067,171
b. Real Estate Mills	53.4658	

I. 2017-18 Data

c. 2015 STEB Market Value	\$1,349,375,729	\$1,349,375,729
d. Assessed Value	\$458,103,193	\$458,103,193
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations

f. 2016-17 Tax Levy	\$24,383,996	\$24,383,996
(a * b)		

2017-18 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$24,383,996	\$24,383,996
(f Total * g)		
i. Base Mills Subject to Index	53.4658	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	91.50000%	91.50000%
k. Tax Levy Needed	\$24,950,957	\$24,950,957
(Approx. Tax Levy * g)		

I. 2017-18 Real Estate Tax Rate

54.4658

(k / d * 1000)

III.

m. Tax Levy Generated by Mills	\$24,950,957	\$24,950,957
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,215,925
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	28	\$20,327,571
(n * Est. Pct. Collection)		

AUN: 105628302 Warren County SD

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

Printed 5/25/2017 10:12:53 AM

Page - 2 of 3

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$20,327,571

Amount of Tax Relief for Homestead Exclusions \$2,735,032

Total Approx. Tax Revenue: \$23,062,603

Approx. Tax Levy for Tax Rate Calculation: \$24,950,957

Warren

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	55.3905	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,374,565	\$25,374,565
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,626	
Number of Homestead/Farmstead Properties	10872	10872
Median Assessed Value of Homestead Properties		\$19,828

AUN: 105628302 Warren County SD

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

Printed 5/25/2017 10:12:53 AM

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,327,571
Amount of Tax Relief for Homestead Exclusions	<u>\$2,735,032</u>
Total Approx. Tax Revenue:	\$23,062,603
Approx. Tax Levy for Tax Rate Calculation:	\$24,950,957

Warren

Total

<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,735,032	Lowering RE Tax Rate	\$0	\$2,735,032
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,735,032

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Warren	458,103,193	54.4658	24,950,957			91.50000%	
Totals:	458,103,193		24,950,957	-	2,735,032 =	22,215,925 X	91.50000% = 20,327,571

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	85,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			85,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,050,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	250,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,300,000
Total Act 511, Current Taxes			3,385,000
Act 511 Tax Limit -->	1,349,375,729 X	12	16,192,509
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Warren	53.4658	54.4658	1.88%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,603,683
1200 Special Programs - Elementary / Secondary	12,041,832
1300 Vocational Education	1,467,225
1400 Other Instructional Programs - Elementary / Secondary	168,693
1500 Nonpublic School Programs	5,532
Total Instruction	\$46,286,965
2000 Support Services	
2100 Support Services - Students	1,772,573
2200 Support Services - Instructional Staff	1,432,875
2300 Support Services - Administration	4,035,122
2400 Support Services - Pupil Health	1,105,635
2500 Support Services - Business	1,002,007
2600 Operation and Maintenance of Plant Services	5,743,000
2700 Student Transportation Services	5,481,604
2800 Support Services - Central	2,988,242
2900 Other Support Services	81,245
Total Support Services	\$23,642,303
3000 Operation of Non-Instructional Services	
3200 Student Activities	217,991
3300 Community Services	18,207
Total Operation of Non-Instructional Services	\$236,198
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,317,154
5200 Interfund Transfers - Out	1,116,997
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$7,684,151
Total Estimated Expenditures and Other Financing Uses	\$77,849,617

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,047,745
200 Personnel Services - Employee Benefits	12,081,325
300 Purchased Professional and Technical Services	1,266,530
400 Purchased Property Services	14,519
500 Other Purchased Services	2,955,022
600 Supplies	1,205,897
700 Property	20,513
800 Other Objects	12,132
Total Regular Programs - Elementary / Secondary	\$32,603,683
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,584,563
200 Personnel Services - Employee Benefits	4,145,061
300 Purchased Professional and Technical Services	418,067
500 Other Purchased Services	1,821,471
600 Supplies	50,598
700 Property	20,373
800 Other Objects	1,699
Total Special Programs - Elementary / Secondary	\$12,041,832
1300 Vocational Education	
100 Personnel Services - Salaries	782,504
200 Personnel Services - Employee Benefits	524,750
300 Purchased Professional and Technical Services	7,200
400 Purchased Property Services	2,622
500 Other Purchased Services	3,000
600 Supplies	112,243
700 Property	29,600
800 Other Objects	5,306
Total Vocational Education	\$1,467,225
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	118,264
200 Personnel Services - Employee Benefits	47,643
500 Other Purchased Services	315
600 Supplies	2,471
Total Other Instructional Programs - Elementary / Secondary	\$168,693
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,532
Total Nonpublic School Programs	\$5,532
Total Instruction	\$46,286,965
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,019,364
200 Personnel Services - Employee Benefits	704,434

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	11,543
500 Other Purchased Services	8,725
600 Supplies	27,325
700 Property	1,182
Total Support Services - Students	\$1,772,573
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	813,553
200 Personnel Services - Employee Benefits	506,428
300 Purchased Professional and Technical Services	31,545
500 Other Purchased Services	32,900
600 Supplies	47,409
800 Other Objects	1,040
Total Support Services - Instructional Staff	\$1,432,875
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,051,417
200 Personnel Services - Employee Benefits	1,340,814
300 Purchased Professional and Technical Services	417,460
400 Purchased Property Services	840
500 Other Purchased Services	57,804
600 Supplies	79,468
700 Property	23,742
800 Other Objects	63,577
Total Support Services - Administration	\$4,035,122
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	607,245
200 Personnel Services - Employee Benefits	472,689
300 Purchased Professional and Technical Services	7,131
500 Other Purchased Services	2,101
600 Supplies	11,469
700 Property	5,000
Total Support Services - Pupil Health	\$1,105,635
2500 Support Services - Business	
100 Personnel Services - Salaries	555,415
200 Personnel Services - Employee Benefits	403,929
300 Purchased Professional and Technical Services	5,805
500 Other Purchased Services	18,703
600 Supplies	14,201
700 Property	2,289
800 Other Objects	1,665
Total Support Services - Business	\$1,002,007
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,992,070
200 Personnel Services - Employee Benefits	1,539,055
300 Purchased Professional and Technical Services	79,500
400 Purchased Property Services	680,625

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	323,800
600 Supplies	982,850
700 Property	139,000
800 Other Objects	6,100
Total Operation and Maintenance of Plant Services	\$5,743,000
2700 Student Transportation Services	
100 Personnel Services - Salaries	93,902
200 Personnel Services - Employee Benefits	78,239
300 Purchased Professional and Technical Services	1,059
500 Other Purchased Services	5,305,021
600 Supplies	2,176
700 Property	520
800 Other Objects	687
Total Student Transportation Services	\$5,481,604
2800 Support Services - Central	
100 Personnel Services - Salaries	700,534
200 Personnel Services - Employee Benefits	476,866
300 Purchased Professional and Technical Services	70,747
400 Purchased Property Services	791,479
500 Other Purchased Services	199,753
600 Supplies	137,930
700 Property	610,101
800 Other Objects	832
Total Support Services - Central	\$2,988,242
2900 Other Support Services	
500 Other Purchased Services	81,245
Total Other Support Services	\$81,245
Total Support Services	\$23,642,303
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	100,517
200 Personnel Services - Employee Benefits	68,503
500 Other Purchased Services	39,868
600 Supplies	8,583
700 Property	520
Total Student Activities	\$217,991
3300 Community Services	
300 Purchased Professional and Technical Services	4,840
600 Supplies	13,367
Total Community Services	\$18,207
Total Operation of Non-Instructional Services	\$236,198
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,930,554
900 Other Uses of Funds	3,386,600
Total Debt Service / Other Expenditures and Financing Uses	\$6,317,154
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,116,997
Total Interfund Transfers - Out	\$1,116,997
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$7,684,151
TOTAL EXPENDITURES	\$77,849,617

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	20,500,000	18,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,000,000	11,736,500
Debt Service Fund	2,910,976	4,000,976
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	305,000	310,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$26,725,976	\$34,557,476

Long-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$26,725,976

\$34,557,476

Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection****General Fund**

0510 Bonds Payable	77,001,665	90,374,665
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	618,000	620,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,300,000	8,300,000
0599 Other Long-Term Liabilities		

Total General Fund**\$84,919,665****\$99,294,665****Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Long-Term Liabilities

Total Public Purpose (Expendable) Trust Fund**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Long-Term Liabilities

Total Other Comptroller-Approved Special Revenue Funds**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Long-Term Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection**

0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Long-Term Liabilities

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations

Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection****Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$84,919,665

\$99,294,665

Short-Term Payables**06/30/2017 Estimate****06/30/2018 Projection**

General Fund

4,024,016

4,100,000

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Total Short-Term Payables**\$4,024,016****\$4,100,000****TOTAL INDEBTEDNESS****\$88,943,681****\$103,394,665**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,396,658
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,396,658
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,646,658