

# Warren County School District

Warren, Pennsylvania

## FINAL BUDGET

2017-2018

June 26, 2017





# Warren County School District

## Final Budget 2017-2018

### 1. Introduction

The Warren County School District's (WCSD) Final Budget for the 2017-2018 school year is \$78,039,536. This is \$1,221,119 more than the 2016-2017 school year budget of \$76,818,417. The 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 Final Budget is presented in 7 sections.

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WARREN COUNTY SCHOOL DISTRICT  
WARREN COUNTY, PENNSYLVANIA

RESOLUTION NO. 17-06-02

2017-2018 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 2017-2018 fiscal year, with proposed expenditures of \$78,039,536:

1. A tax of 53.4658 Mills (\$5.34658 per hundred dollars) of assessed valuation on all the real estate in the District.
2. Local Enabling Taxes under ACT 511:
  - a. A  $\frac{1}{2}$  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 \$2,767,746 as of June 30, 2017
4. Designated/Committed Fund Balance of \$15,151,106 as of June 30, 2017
  - a. Capital Improvements \$4,400,000
  - b. PSERS \$4,249,002
  - c. School Board and Tax Compliance \$1,000,000
  - d. Medical \$780,256
  - e. Textbook \$859,499
  - f. Technology \$2,636,064
  - g. Scrap Recovery \$216,285
  - h. WCCC Health Program \$10,000
  - i. STEM \$1,000,000

**ADOPTED** as a Resolution of the Warren County School District Board of School Directors this 26th day of June, 2017.

ATTEST:

WARREN COUNTY SCHOOL  
DISTRICT

  
Secretary, Board of School Directors

BY   
President, Board of School Directors

### 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	\$176,000	2	2	1	2	2	2	1	2	2	1.8			
Physics (2 FTE's)	\$176,000	\$176,000	\$352,000	1	2	1	2	2	2	1	2	2	1.7			
Gifted Support	\$12,000	\$12,000	\$364,000	2	1	1	2	2	2	1	2	2	1.7			
7 Year Textbook - Option #1	\$205,000	\$205,000	\$569,000	1	1	1	2	2	2	1	2	2	1.6			
7 Year Tech - Option #1	\$200,000	\$200,000	\$769,000	1	1	1	2	2	2	1	2	2	1.6			
7 Year B & G - Option #1	\$200,000	\$200,000	\$969,000	1	1	1	2	2	2	1	2	2	1.6			
Secondary Option #1 - (7 FTE's)	\$616,000	\$1,585,000	\$1,585,000	1	2	0	2	2	2	1	2	2	1.6			
Title 1 Cuts (1 FTE teacher) & (2 FTE Para)	\$142,000	\$1,727,000	\$1,727,000	1	2	1	1	2	2	1	2	2	1.6			
Title 2 Cuts (Supplies, Prof Development, etc)	\$17,000	\$1,744,000	\$1,744,000	1	2	1	1	2	2	1	2	2	1.6			
PSAT Reimbursement	\$2,300	\$1,746,300	\$1,746,300	2	1	1	1	0	2	2	2	1	1.3			
Reduce Contingency (Down to \$250k) Option #1	\$100,000	\$1,846,300	\$1,846,300	2	2	1	2	0	2	1	2	0	1.3			
Librarian Option #1 (1 FTE)	\$68,000	\$1,934,300	\$1,934,300	0	1	0	1	2	2	1	2	2	1.2			
First Aid Certification for Students	\$1,800	\$1,936,100	\$1,936,100	2	1	2	1	0	0	1	1	2	1.2			
Dean of Students	\$66,000	\$2,002,100	\$2,002,100	2	1	2	2	0	0	1	2	0	1.1			
Field Trips (Elementary) - district paid but not competitions	\$2,000	\$2,004,100	\$2,004,100	2	1	1	1	0	1	1	0	1	0.9			
Move TAB	\$55,000	\$2,059,100	\$2,059,100	2	1	1	0	0	1	1	2	0	0.9			
Buildings & Grounds	\$100,000	\$2,159,100	\$2,159,100	2	1	1	1	0	1	0	2	0	0.9			
Support Staff Reductions Option #1 (2 FTE's)	\$54,000	\$2,213,100	\$2,213,100	1	0	1	1	0	1	1	2	0	0.8			
Reduce Supplementals	\$100,000	\$2,313,100	\$2,313,100	2	2	1	1	0	0	1	0	0	0.8			
Athletic reduction	\$50,000	\$2,363,100	\$2,363,100	1	2	0	1	0	1	0	0	1	0.7			
Sheffield Elementary - Policy 10110 (4 FTE's)	\$352,000	\$2,715,100	\$2,715,100	1	0	0	1	0	1	1	0	0	0.4			
Academic Competitions / PMEA - eliminate	\$35,000	\$2,750,100	\$2,750,100	2	0	1	0	0	0	1	0	0	0.4			
Elementary Counselors Option #1 - (2 FTE)	\$176,000	\$2,926,100	\$2,926,100	1	0	1	1	0	0	1	0	0	0.4			
Elementary Option #1 - Grades 4th & 5th up to 32 kids in classroom (1 FTE)	\$88,000	\$3,014,100	\$3,014,100	1	1	0	1	0	0	1	0	0	0.4			
Implement four day week	\$900,000	\$3,914,100	\$3,914,100	0	0	1	1	0	0	2	0	0	0.4			
Elementary Intervention - Option #1: 1/2 Tutoring budget	\$200,000	\$4,114,100	\$4,114,100	2	0	0	0	0	0	1	0	0	0.3			
WCCC Programming - 1 Shop	\$88,000	\$4,202,100	\$4,202,100	0	1	1	0	0	0	1	0	0	0.3			
Eliminate Contingency Option #2: Includes Option #1	\$350,000	\$4,552,100	\$4,552,100	1	2	0	0	0	0	0	0	0	0.3			
Kindergarten (1/2 day 8 FTE's)	\$704,000	\$5,256,100	\$5,256,100	1	0	0	0	0	0	2	0	0	0.3			
Middle School - Follow Junior High Schedule	\$700,000	\$5,956,100	\$5,956,100	0	0	1	0	0	0	2	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	\$6,220,100	2	0	0	0	0	0	0	0	0	0.2			
Special Ed Option #1 (1 FTE)	\$88,000	\$6,308,100	\$6,308,100	0	0	0	1	0	0	1	0	0	0.2			
Librarians Option #2 - Includes Option #1 (2 FTE's)	\$176,000	\$6,484,100	\$6,484,100	1	0	0	0	0	0	0	0	0	0.1			
Secondary #2 - Includes Secondary Option #1 (9 FTE's)	\$792,000	\$7,276,100	\$7,276,100	1	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	\$7,628,100	1	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	\$8,068,100	1	0	0	0	0	0	0	0	0	0.1			
Elementary Intervention Option #2 - Includes Option #1: All Tutoring	\$400,000	\$8,468,100	\$8,468,100	1	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	\$8,576,100	1	0	0	0	0	0	0	0	0	0.1			
7 Year Textbook - Option #2 (Includes Option #1)	\$353,000	\$9,111,100	\$9,111,100	1	0	0	0	0	0	0	0	0	0.1			
7 Year Tech - Option #2 (Includes Option #1)	\$350,000	\$9,461,100	\$9,461,100	1	0	0	0	0	0	0	0	0	0.1			
7 Year B & G - Level 2 (Includes Option #1)	\$500,000	\$9,961,100	\$9,961,100	1	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	\$10,137,100	1	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	\$10,401,100	1	0	0	0	0	0	0	0	0	0.1			

Items above the red line were removed from the 2017-2018 Final Budget.

### Priority List of Potential Additions

Expenditure Additions	Additional Amount	Cumulative Additions	(0) Low priority addition			(1) Medium priority addition			(2) High priority addition			Average Rating
			Mike Zamborik	Paul Mangione	Tom Knapp	Marcy Morgan	Joe Colosimo	Arthur Stewart	John Anderson	Jack Werner	Donna Zariczny	
Career Center Transportation	\$ 18,370	\$ 18,370	2	2	1	2	2	2	1	2	2	1.8
Speech & Language (1 FTE)	\$ 88,000	\$ 106,370	0	1	0	2	2	2	1	2	2	1.3
School Psych (1 FTE)	\$ 88,000	\$ 194,370	0	1	0	2	2	2	1	2	2	1.3
Health Services - WCCC	\$ 88,000	\$ 282,370	2	2	1	2	0	2	1	0	2	1.3
Career/ School Wide Counselor (1 FTE)	\$ 88,000	\$ 370,370	1	1	0	1	0	1	1	0	1	0.7
Kindergarten summer camp pilot at WAEC	\$ 20,000	\$ 390,370	0	2	0	0	0	0	0	0	0	0.2
	\$ -	\$ 390,370										0.0
	\$ 390,370											

Items above the red line are included in the 2017-2018 Final Budget.



## **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.

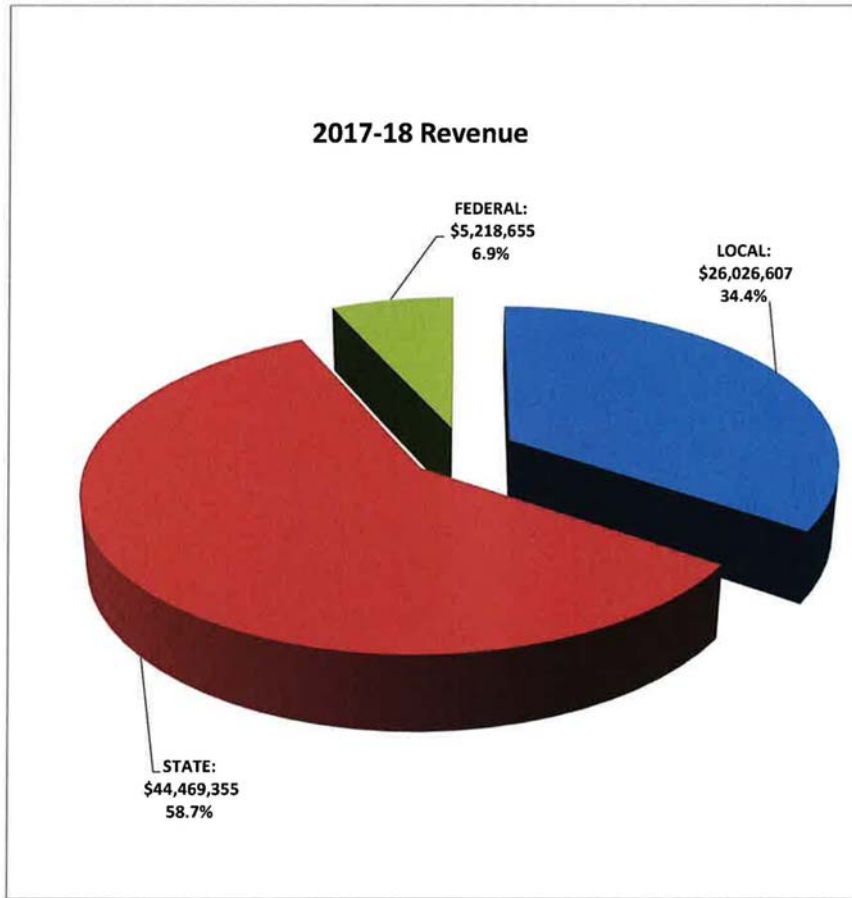


**Warren County School District**  
**2017-2018**  
**Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	19,908,407		
	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	\$	26,026,607 34.4%
STATE:	7110 Basic Education Subsidy	\$	25,272,143		
	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	\$	44,469,355 58.7%
FEDERAL:	8100 Unrestricted Impact Aid	\$	120,000		
	8512 Restricted, IDEA, Part B	\$	994,302		
	8514 ECIA Title I	\$	1,365,843		
	8515 Title IID/Tch Quality	\$	219,482		
	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	\$	138,386	\$	5,218,655 6.9%
		\$	75,714,617		

**Warren County School District  
Revenue**

LOCAL: \$ 26,026,607  
STATE: \$ 44,469,355  
FEDERAL: \$ 5,218,655



**Warren County School District  
Final Budget - Detailed Revenue  
2017-2018**

	1 Mill	0 Mill
	2017-2018 Proposed Final Budget	2017-2018 Final Budget
<b>LOCAL</b>		
6010 Assessed Value	\$ 458,103,193	\$ 458,103,193
<i>Mill Rate</i>	<i>54.4658000</i>	<i>53.4658000</i>
Gross Levy	\$ 24,950,957	\$ 24,492,854
7340 Gaming/Homestead	\$ 2,735,032	\$ 2,735,032
NET TAX LEVY	\$ 22,215,925	\$ 21,757,822
<i>Estimated % collected</i>	<i>91.50%</i>	<i>91.50%</i>
6111 Current Real Est Tax	\$ 20,327,571	\$ 19,908,407
<b>TOTAL CURRENT</b>	<b>\$ 23,062,603</b>	<b>\$ 19,908,407</b>
6113 Public Utility Realty	\$ 28,000	\$ 28,000
6114 Pay in Lieu of Taxes & Forestry	\$ 331,000	\$ 331,000
6143 Occupational Privelage/511	\$ 85,000	\$ 85,000
<b>TOTAL ACT 511 FLAT TAX</b>	<b>85,000</b>	<b>85,000</b>
6151 Earned Income/511	\$ 3,050,000	\$ 3,050,000
6153 Real Estate Transfer/511	\$ 250,000	\$ 250,000
<b>TOTAL ACT 511 PROP TAX</b>	<b>\$ 3,300,000</b>	<b>\$ 3,300,000</b>
6400 Delinquent Taxes	\$ 1,829,201	\$ 1,829,201
<b>TOTAL DELINQUENT TAXES</b>	<b>\$ 1,829,201</b>	<b>\$ 1,829,201</b>
<b>TOTAL TAXES</b>	<b>\$ 28,635,804</b>	<b>\$ 25,481,608</b>
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	\$ 85,000	\$ 85,000
694X Tuition & Incarcerated Ed	\$ 150,000	\$ 150,000
6900 Misc Revenue	\$ 100,000	\$ 100,000
<b>TOTAL OTHER</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 29,180,803</b>	<b>\$ 26,026,607</b>



**Warren County School District  
Final Budget - Detailed Revenue  
2017-2018**

	1 Mill 2017-2018 Proposed Final Budget	0 Mill 2017-2018 Final Budget
<b>STATE</b>		
7110 Basic Ed Subsidy	\$ 25,324,136	\$ 25,272,143
7140 Subsidy for Charter Schools		
7160 Tuition-Orph/Private	\$ 20,000	\$ 20,000
7220 Vocational Education	\$ 275,000	\$ 275,000
7271 Special Education	\$ 4,160,567	\$ 4,160,567
7310 Pupil Transportation	\$ 3,050,000	\$ 3,050,000
7320 Rentals & Sinking Fund	\$ 974,208	\$ 974,208
7330 Medical & Dental Services	\$ 85,000	\$ 85,000
7340 Property Tax Relief		\$ 2,735,032
7501 Block Grant		
7xxx Ready to Learn	\$ 1,023,439	\$ 1,023,439
7505 Extra Grants		
7810 Soc Cec/State Share	\$ 1,307,455	\$ 1,307,455
7820 Retirement/State Share	\$ 5,566,510	\$ 5,566,510
<b>TOTAL STATE REVENUE</b>	<b>\$ 41,786,315</b>	<b>\$ 44,469,355</b>
<b>FEDERAL</b>		
8100 Unrestricted Grants (Impact Aid)	\$ 120,000	\$ 120,000
8512 Restricted, IDEA, Part B	\$ 984,697	\$ 994,302
8514 Ed of Disadvantages ECIA Title I	\$ 1,350,000	\$ 1,365,843
8515 Title IIA Improv Tchr Qual	\$ 287,241	\$ 219,482
8517 21st Century	\$ 592,400	\$ 592,400
8519 Rural Low Income Schools	\$ 28,134	\$ 28,134
8521 Vocational Carl Perkins	\$ 80,235	\$ 80,235
8691 Other Federal Medical Access		
87XX STIMULUS		
8733 QZAB Interest	\$ 1,679,873	\$ 1,679,873
8734 Race To The Top		
8810 Medical Assistance	\$ 132,646	\$ 138,386
8820 Medical Assistance/Health		
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 5,255,226</b>	<b>\$ 5,218,655</b>
9000 Other Revenue	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 76,222,345</b>	<b>\$ 75,714,617</b>



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

Function	Description	Expenditure
1110	Regular Instruction	\$ 31,052,098
1190	Federal Programs	\$ 1,551,347
1192	21st Century	\$ 416,082
1200	Special Education	\$ 9,992,861
1243	Gifted Support	\$ 613,266
1290	IDEA and Access	\$ 1,176,992
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	\$ 185,395
2350	Legal Services	\$ 210,565
2360	Office of the Superintendent	\$ 348,026
2380	Office of the Principal	\$ 3,155,705
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	\$ 4,451,438
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	\$ 6,335,211
5220	Athletics	\$ 781,995
5220	Food Service	\$ 80,000
5230	Capital Reserve	\$ 300,000
5900	Contingencies	\$ 250,000
14		
		<b>\$ 78,039,536</b>

WARREN COUNTY SCHOOL DISTRICT  
DETAILED EXPENDITURES  
FINAL BUDGET  
SY 2017-2018

Function	Description	Account Number	Budget Responsibility	2017-2018 FINAL
1110	Salaries/Wages	100	Decker	14,191,875
Regular Instruction	Benefits & Burden	200	Decker	11,425,208
	Professional Svc.	300	Decker	1,197,726
	Property Maint. Svc.	400	Decker	14,519
	Transp/Training/Comm/Tuit	500	Decker	3,120,333
	Supplies	600	Decker	1,069,792
	Equipment	700	Decker	20,513
	Dues/Judgements/Misc.	800	Decker	12,132
				<b>31,052,098</b>
1190	Salaries/Wages	100	Decker	778,543
Federal Programs	Benefits	200	Decker	656,036
	Professional Svc.	300	Decker	260
	Property Maint. Svc.	400	Decker	0
	Transp/Training/Comm/Tuit	500	Decker	1,366
	Supplies	600	Decker	115,142
	Equipment	700	Decker	0
	Dues/Judgements/Misc.	800	Decker	0
				<b>1,551,347</b>
1192	Salaries/Wages	100	Decker	259,128
21st Century	Benefits	200	Decker	54,840
	Professional Svc.	300	Decker	72,828
	Transp/Training/Comm/Tuit	500	Decker	8,324
	Supplies	600	Decker	20,952
				<b>416,082</b>
1200	Salaries/Wages	100	Hawley	4,553,213
Special Education	Benefits	200	Hawley	3,319,266
	Professional Svc.	300	Hawley	323,951
	Transp/Training/Comm/Tuit	500	Hawley	1,777,772
	Supplies	600	Hawley	11,160
	Equipment	700	Hawley	7,500
				<b>9,992,861</b>
1243	Salaries/Wages	100	Hawley	364,826
Gifted	Benefits	200	Hawley	215,003
	Professional Svc.	300	Hawley	4,162
	Property Maint. Svc.	400	Hawley	0
	Transp/Training/Comm/Tuit	500	Hawley	6,299
	Supplies	600	Hawley	21,104
	Equipment	700	Hawley	1,873
				<b>613,266</b>
1290	Salaries/Wages	100	Hawley	484,724
IDEA, ACCESS, SPEC ED	Benefits	200	Hawley	512,998
	Professional Svc.	300	Hawley	89,955
	Transp/Training/Comm/Tuit	500	Hawley	37,400
	Supplies	600	Hawley	39,215
	Equipment	700	Hawley	11,000
	Dues/Judgements/Misc.	800	Hawley	1,699
				<b>1,176,992</b>
1320	Salaries/Wages	100	Weber	0
Vocational Marketing	Benefits	200	Weber	0
	Professional Svc.	300	Weber	0
	Supplies	600	Weber	410
	Equipment	700	Weber	0
				<b>410</b>
1330	Salaries/Wages	100	Weber	109,763
Health Occupations Education	Benefits	200	Weber	79,563
	Supplies	600	Weber	5,100
				<b>194,426</b>
1360	Salaries/Wages	100	Weber	0
Vocational Business Education	Benefits	200	Weber	0
	Professional Svc.	300	Weber	0
	Property Maint. Svc.	400	Weber	0
	Supplies	600	Weber	1,000
	Equipment	700	Weber	0
				<b>1,000</b>
1370	Supplies	600	Weber	7,715
Electronics	Equipment	700	Weber	0
				<b>7,715</b>
1380	Salaries/Wages	100	Weber	594,307
Vocational - Trade & Industry	Benefits	200	Weber	416,793
	Professional Svc.	300	Weber	0
	Property Maint. Svc.	400	Weber	500
	Supplies	600	Weber	73,955
	Equipment	700	Weber	13,645
				<b>1,099,199</b>

WARREN COUNTY SCHOOL DISTRICT  
DETAILED EXPENDITURES  
FINAL BUDGET  
SY 2017-2018

Function	Description	Account Number	Budget Responsibility	2017-2018 FINAL
1390	Salaries/Wages	100	Weber	78,434
Vocational - Instructional	Benefits	200	Weber	28,394
	Professional Svc.	300	Weber	7,200
	Property Maint. Svc.	400	Weber	2,122
	Transp/Training/Comm/Tuit	500	Weber	3,000
	Supplies	600	Weber	24,063
	Equipment	700	Weber	15,955
	Dues/Judgements/Misc.	800	Weber	5,306
				<b>164,478</b>
1400	Property Maint. Svc.	400	Weber	0
				<b>0</b>
1420	Salaries/Wages	100	Weber	12,650
Summer School	Benefits	200	Weber	5,088
	Supplies	600	Weber	390
				<b>18,128</b>
1430	Salaries/Wages	100	Hawley	14,281
Homebound	Benefits	200	Hawley	5,744
	Professional Svc.	300	Hawley	0
				<b>20,025</b>
1440 / Alt ED	Transp/Training/Comm/Tuit	500	Hawley	0
				<b>0</b>
1490	Salaries/Wages	100	Decker	91,333
Other Instruction -	Benefits	200	Decker	36,812
Tutoring/Coaches	Professional Svc.	300	Decker	0
	Transp/Training/Comm/Tuit	500	Decker	315
	Supplies	600	Decker	2,081
	Equipment	700	Decker	0
				<b>130,541</b>
1500	Supplies	300	Decker	5,532
Non-public		600	Decker	0
				<b>5,532</b>
2111	Salaries/Wages	100	Decker	72,022
Pupil Services	Benefits	200	Decker	52,448
	Transp/Training/Comm/Tuit	500	Decker	4,359
				<b>128,839</b>
2120	Salaries/Wages	100	Decker	779,737
Guidance	Benefits	200	Decker	524,039
	Transp/Training/Comm/Tuit	500	Decker	2,122
	Supplies	600	Decker	26,285
	Equipment	700	Decker	1,182
				<b>1,333,365</b>
2130	Salaries/Wages	100	Hawley	32,610
Attendance Services	Benefits	200	Hawley	19,668
	Transp/Training/Comm/Tuit	500	Hawley	1,733
				<b>54,012</b>
2140 Scoring	Professional Svc.	300	Decker	7,942
				<b>7,942</b>
2143	Salaries/Wages	100	Hawley	50,000
Psychological Counseling	Benefits	200	Hawley	38,000
				<b>88,000</b>
2152	Salaries/Wages	100	Hawley	50,000
Speech Pathology	Benefits	200	Hawley	38,000
				<b>88,000</b>
2160	Salaries/Wages	100	Hawley	0
Social Work Services	Benefits	200	Hawley	0
	Professional Svc.	300	Hawley	2,601
	Transp/Training/Comm/Tuit	500	Hawley	0
	Supplies	600	Hawley	0
				<b>2,601</b>
2170	Salaries/Wages	100	Decker	34,995
Student Accounting	Benefits	200	Decker	32,279
	Professional Svc.	300	Decker	1,000
	Transp/Training/Comm/Tuit	500	Decker	500
				<b>68,774</b>
2190	Salaries/Wages	100	Decker	0
Administrative - Supplemental	Benefits	200	Decker	0
	Professional Svc.	300	Decker	0
	Supplies	600	Decker	1,040
				<b>1,040</b>
2240	Salaries/Wages	100	Decker	0
Tech Teaching - Title IID	Benefits	200	Decker	0
	Professional Svc.	300	Decker	0
				<b>0</b>



WARREN COUNTY SCHOOL DISTRICT  
DETAILED EXPENDITURES  
FINAL BUDGET  
SY 2017-2018

Function	Description	Account Number	Budget Responsibility	2017-2018 FINAL
2250	Salaries/Wages	100	Decker	411,294
Library Services	Benefits	200	Decker	269,115
	Professional Svc.	300	Decker	0
	Transp/Training/Comm/Tuit	500	Decker	0
	Supplies	600	Decker	41,259
	Equipment	700	Decker	0
				<b>721,668</b>
2260	Salaries/Wages	100	Decker	399,100
Curriculum Development	Benefits	200	Decker	236,644
	Professional Svc.	300	Decker	20,202
	Transp/Training/Comm/Tuit	500	Decker	0
	Supplies	600	Decker	0
				<b>655,945</b>
2270	Salaries/Wages	100	Decker	0
Staff Development	Benefits	200	Decker	0
	Professional Svc.	300	Decker	5,301
	Transp/Training/Comm/Tuit	500	Decker	19,616
	Supplies	600	Decker	6,151
	Equipment	700	Decker	0
	Dues/Judgements/Misc.	800	Decker	1,040
				<b>32,109</b>
2271	Salaries/Wages	100	Decker	3,159
Prof Devel - Certificated	Benefits	200	Decker	669
	Professional Svc.	300	Decker	5,202
	Transp/Training/Comm/Tuit	500	Decker	13,284
				<b>22,314</b>
2280 / Staff Support	Professional Svc.	300	Decker	840
				<b>840</b>
2310	Salaries/Wages	100	Stewart	0
Board of Education Services	Benefits	200	Stewart	0
	Professional Svc.	300	Stewart	46,530
	Transp/Training/Comm/Tuit	500	Stewart	5,258
	Supplies	600	Stewart	6,543
	Dues/Judgements/Misc.	800	Stewart	15,606
				<b>73,937</b>
2330	Salaries/Wages	100	Grosch	0
Tax Collection	Benefits	200	Grosch	0
	Professional Svc.	300	Grosch	167,031
	Property Maint. Svc.	400	Grosch	840
	Transp/Training/Comm/Tuit	500	Grosch	3,738
	Supplies	600	Grosch	2,341
	Equipment	700	Grosch	1,040
	Dues/Judgements/Misc.	800	Grosch	10,404
				<b>185,395</b>
2350 / Legal Svc.	Professional Svc.	300	Stewart	210,565
				<b>210,565</b>
2360	Salaries/Wages	100	Stewart	191,915
Office of the Superintendent	Benefits	200	Stewart	113,483
	Professional Svc.	300	Stewart	6,232
	Transp/Training/Comm/Tuit	500	Stewart	5,150
	Supplies	600	Stewart	18,042
	Equipment	700	Stewart	2,081
	Dues/Judgements/Misc.	800	Stewart	11,123
				<b>348,026</b>
2380	Salaries/Wages	100	Decker	1,826,094
Office of the Principal	Benefits	200	Decker	1,207,342
	Professional Svc.	300	Decker	1,061
	Transp/Training/Comm/Tuit	500	Decker	42,607
	Supplies	600	Decker	41,100
	Equipment	700	Decker	17,500
	Dues/Judgements/Misc.	800	Decker	20,000
				<b>3,155,705</b>
2390	Salaries/Wages	100	Stewart	33,408
Administrative Support Services	Benefits	200	Stewart	19,989
	Professional Svc.	300	Stewart	1,040
	Transp/Training/Comm/Tuit	500	Stewart	1,051
	Supplies	600	Stewart	11,442
	Equipment	700	Stewart	3,121
	Dues/Judgements/Misc.	800	Stewart	18,444
				<b>88,495</b>



WARREN COUNTY SCHOOL DISTRICT  
DETAILED EXPENDITURES  
FINAL BUDGET  
SY 2017-2018

Function	Description	Account Number	Budget Responsibility	2017-2018 FINAL
2420 / Medical Services	Professional Svc.	300	Hawley	5,316
				<b>5,316</b>
2430 / Dental	Salaries/Wages	100	Hawley	0
				<b>0</b>
2440	Salaries/Wages	100	Hawley	607,245
Nursing Services	Benefits	200	Hawley	472,689
	Professional Svc.	300	Hawley	1,815
	Transp/Training/Comm/Tuit	500	Hawley	2,101
	Supplies	600	Hawley	11,469
	Equipment	700	Weber	5,000
				<b>1,100,319</b>
2511	Salaries/Wages	100	Grosch	144,858
Business Administration	Benefits	200	Grosch	95,672
Supervision of Fiscal Services	Professional Svc.	300	Grosch	5,805
	Property Maint. Svc.	400	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	18,703
	Supplies	600	Grosch	14,201
	Equipment	700	Grosch	2,289
	Dues/Judgements/Misc.	800	Grosch	1,665
				<b>283,193</b>
2513	Salaries/Wages	100	Grosch	33,408
Business Administration	Benefits	200	Grosch	19,989
Accounts Payable	Professional Svc.	300	Grosch	0
	Property Maint. Svc.	400	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	0
	Supplies	600	Grosch	0
	Dues/Judgements/Misc.	800	Grosch	0
				<b>53,397</b>
2514	Salaries/Wages	100	Grosch	89,596
Business Administration	Benefits	200	Grosch	73,064
Payroll Services	Professional Svc.	300	Grosch	0
	Property Maint. Svc.	400	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	0
	Supplies	600	Grosch	0
	Dues/Judgements/Misc.	800	Grosch	0
				<b>162,660</b>
2515	Salaries/Wages	100	Grosch	153,944
Business Administration	Benefits	200	Grosch	115,029
Financial Accounting	Professional Svc.	300	Grosch	0
	Property Maint. Svc.	400	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	0
	Supplies	600	Grosch	0
	Dues/Judgements/Misc.	800	Grosch	0
				<b>268,973</b>
2519	Salaries/Wages	100	Grosch	29,232
Business Administration	Benefits	200	Grosch	29,961
Other Fiscal Services	Professional Svc.	300	Grosch	0
	Property Maint. Svc.	400	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	0
	Supplies	600	Grosch	0
	Dues/Judgements/Misc.	800	Grosch	0
				<b>59,193</b>
2520	Salaries/Wages	100	Grosch	69,841
Business Administration	Benefits	200	Grosch	49,386
Purchasing	Professional Svc.	300	Grosch	0
	Property Maint. Svc.	400	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	0
	Supplies	600	Grosch	0
	Dues/Judgements/Misc.	800	Grosch	0
				<b>119,227</b>
2530	Salaries/Wages	100	Grosch	34,536
Business Administration	Benefits	200	Grosch	20,828
Warehouse	Professional Svc.	300	Grosch	0
	Property Maint. Svc.	400	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	0
	Supplies	600	Grosch	0
	Dues/Judgements/Misc.	800	Grosch	0
				<b>55,363</b>

WARREN COUNTY SCHOOL DISTRICT  
DETAILED EXPENDITURES  
FINAL BUDGET  
SY 2017-2018

Function	Description	Account Number	Budget Responsibility	2017-2018 FINAL
2611	Salaries/Wages	100	Kennerknecht	194,496
Physical Plant Facilities	Benefits	200	Kennerknecht	133,542
Supervision	Professional Svc.	300	Kennerknecht	3,000
	Property Maint. Svc.	400	Kennerknecht	0
	Transp/Training/Comm/Tuit	500	Kennerknecht	800
	Supplies	600	Kennerknecht	200
	Equipment	700	Kennerknecht	0
	Dues/Judgements/Misc.	800	Kennerknecht	100
				<b>332,138</b>
2619	Salaries/Wages	100	Kennerknecht	338,171
Physical Plant Facilities	Benefits	200	Kennerknecht	214,216
Other Supervision of Operation	Professional Svc.	300	Kennerknecht	0
	Property Maint. Svc.	400	Kennerknecht	0
	Transp/Training/Comm/Tuit	500	Kennerknecht	0
	Supplies	600	Kennerknecht	0
	Equipment	700	Kennerknecht	0
	Dues/Judgements/Misc.	800	Kennerknecht	0
				<b>552,387</b>
2620	Salaries/Wages	100	Kennerknecht	1,363,322
Physical Plant	Benefits	200	Kennerknecht	1,157,610
Operation of Buildings	Professional Svc.	300	Kennerknecht	20,500
	Property Maint. Svc.	400	Kennerknecht	651,825
	Transp/Training/Comm/Tuit	500	Kennerknecht	178,730
	Supplies	600	Kennerknecht	946,450
	Equipment	700	Kennerknecht	127,000
	Dues/Judgements/Misc.	800	Kennerknecht	6,000
				<b>4,451,438</b>
2630	Salaries/Wages	100	Kennerknecht	36,081
Physical Plant	Benefits	200	Kennerknecht	33,687
Upkeep of Grounds	Professional Svc.	300	Kennerknecht	0
	Property Maint. Svc.	400	Kennerknecht	44,000
	Supplies	600	Kennerknecht	31,500
				<b>145,267</b>
2640	Professional Svc.	300	Kennerknecht	3,000
Physical Plant - Equip Maint	Property Maint. Svc.	400	Kennerknecht	6,200
	Supplies	600	Kennerknecht	700
				<b>9,900</b>
2650	Property Maint. Svc.	400	Kennerknecht	33,600
Physical Plant - Vehicle Maint	Supplies	600	Kennerknecht	2,500
	Equipment	700	Kennerknecht	12,000
				<b>48,100</b>
2660	Salaries/Wages	100	Kennerknecht	60,000
Safety & Security Services	Benefits	200	Kennerknecht	0
	Professional Svc.	300	Kennerknecht	53,000
	Property Maint. Svc.	400	Kennerknecht	32,000
	Supplies	600	Kennerknecht	500
				<b>145,500</b>
2690 / Other Operation & Maintenance	Supplies	600	Kennerknecht	1,000
				<b>1,000</b>
2711	Salaries/Wages	100	Grosch	93,902
Student Transportation Services	Benefits	200	Grosch	78,239
	Professional Svc.	300	Grosch	1,059
	Transp/Training/Comm/Tuit	500	Grosch	3,020
	Supplies	600	Grosch	2,176
	Equipment	700	Grosch	520
	Dues/Judgements/Misc.	800	Grosch	687
				<b>179,603</b>
2720	Transp/Training/Comm/Tuit	500	Grosch	5,302,001
Vehicle Operation	Supplies( Bulk Fuel )	600	Grosch	0
				<b>5,302,001</b>
2750 / Non-Pub Trans	Transp/Training/Comm/Tuit	500	Grosch	0
				<b>0</b>
2818	Salaries/Wages	100	Weber	404,802
Technology Services	Benefits	200	Weber	276,214
	Professional Svc.	300	Weber	58,404
	Property Maint. Svc.	400	Weber	791,479
	Transp/Training/Comm/Tuit	500	Weber	190,557
	Supplies	600	Weber	125,200
	Equipment	700	Weber	610,101
	Dues/Judgements/Misc.	800	Weber	832
				<b>2,457,589</b>

WARREN COUNTY SCHOOL DISTRICT  
DETAILED EXPENDITURES  
FINAL BUDGET  
SY 2017-2018

Function	Description	Account Number	Budget Responsibility	2017-2018 FINAL
2831	Salaries/Wages	100	Weber	203,128
Supervision of Staff Services	Benefits	200	Weber	128,798
	Professional Svc.	300	Weber	2,601
	Transp/Training/Comm/Tuit	500	Weber	8,333
	Supplies	600	Weber	6,242
				<b>349,103</b>
2834	Salaries/Wages	100	Weber	0
Staff Dev. Cert.	Benefits	200	Weber	0
	Professional Svc.	300	Weber	3,121
Non-Instructional	Transp/Training/Comm/Tuit	500	Weber	0
				<b>3,121</b>
2835 / Health Services	Professional Svc.	300	Weber	2,000
				<b>2,000</b>
2843 / Programming	Professional Svc.	300	Weber	3,121
				<b>3,121</b>
2850	Salaries/Wages	100	Weber	92,604
Federal Programs	Benefits	200	Weber	71,853
	Professional Svc.	300	Weber	1,500
	Transp/Training/Comm/Tuit	500	Weber	863
	Supplies	600	Weber	6,488
	Equipment	700	Weber	0
				<b>173,308</b>
2900 / Media Svc	Transp/Training/Comm/Tuit	500	Hawley	81,245
				<b>81,245</b>
3200	Salaries/Wages	100	Weber	56,954
Student Activities	Benefits	200	Weber	32,494
	Professional Svc.	300	Weber	0
	Transp/Training/Comm/Tuit	500	Weber	39,868
	Supplies	600	Weber	8,583
	Equipment	700	Weber	520
	Dues/Judgements/Misc.	800	Weber	0
				<b>138,420</b>
3250	Salaries/Wages	100	Weber	43,553
School Sponsored Athletics	Benefits	200	Weber	36,009
				<b>79,571</b>
3390	Salaries/Wages	100	Decker	0
Parent Involvement	Benefits	200	Decker	0
	Professional Svc.	300	Decker	4,840
	Supplies	600	Decker	13,367
				<b>18,207</b>
5110 / Debt Service	Dues/Judgements/Misc.	800	Grosch	2,930,554
5110 / Debt Service	Fund Transfers	900	Grosch	3,404,657
				<b>6,335,211</b>
5220 / Athletics	Fund Transfers	900	Grosch	781,996
				<b>781,996</b>
5220 / Food Service	Equipment	930	Grosch	80,000
				<b>80,000</b>
5230 / Capital Res.	Fund Transfers	900	Grosch	300,000
				<b>300,000</b>
5900 / Contingency	Unresolved Staff	912	Stewart	150,000
5900 / Contingency	Fuel Transportation Contingency	933	Stewart	50,000
5900 / Contingency	Board Goals/Facilities Plan	950	Stewart	50,000
	<b>Contingency Total</b>			<b>250,000</b>
				<b>78,039,536</b>

SUMMARY:	
Revenue	\$ 75,714,617
Expenses	\$ 78,039,536
Surplus/(Deficit)	\$ (2,324,919)

ESTIMATED COMMITTED FUND BALANCE USE/(CONTRIBUTION):

Capital Projects	\$ 200,000
PSERS	\$ 500,000
Textbook Purchases	\$ 255,000
Technology	\$ (31,101)
<b>USE/(CONTRIBUTION)</b>	<b>\$ 923,899</b>

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2017-2018

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/26/2017

  
President of the Board - Original Signature Required6-26-17  
Date  
Secretary of the Board - Original Signature Required6-26-17  
Date  
Chief School Administrator - Original Signature Required6-26-17  
DateJames M Grosch  
Contact Person(814)723-6903 Extn :1030  
Telephone Extensiongroschj@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	\$78039536
Ending Unassigned Fund Balance	\$1366726
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.8%

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 6/26/17
---	-----------------

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)

<b>School District Name :</b> Warren County SD	<b>County :</b> Warren	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/26/17
---	------------------------

**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.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Based on unaudited projected outcome for 2016 -17 and budgeted 2017-18 financial performance. Used for emergency & unexpected expenditures and/or unrealized revenues.
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

ITEM	AMOUNTS	
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	15,151,106	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,767,746	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$17,918,852
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	26,026,607	
7000 Revenue from State Sources	44,469,355	
8000 Revenue from Federal Sources	5,218,655	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		\$75,714,617
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$93,633,469

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	19,908,407
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$26,026,607</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	25,272,143
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$44,469,355</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	120,000
8512 IDEA, Part B	994,302
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,365,843
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	219,482
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

		Amount
REVENUE FROM FEDERAL SOURCES		
8810 School-Based Access Medicaid Reimbursement Program (SBAP)		138,386
Reimbursements (Access)		
REVENUE FROM FEDERAL SOURCES		\$5,218,655
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		75,714,617



Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$19,908,407
Amount of Tax Relief for Homestead Exclusions	\$2,735,032
Total Approx. Tax Revenue:	\$22,643,439
Approx. Tax Levy for Tax Rate Calculation:	\$24,492,854

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	\$24,492,854	\$24,492,854
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	53.4658	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,492,854	\$24,492,854
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,757,822
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	28	\$19,908,407
(n * Est. Pct. Collection)		

AUN: 105628302 Warren County SD

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

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Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$19,908,407
Amount of Tax Relief for Homestead Exclusions	\$2,735,032
Total Approx. Tax Revenue:	\$22,643,439
Approx. Tax Levy for Tax Rate Calculation:	\$24,492,854

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	\$4,713	
Number of Homestead/Farmstead Properties	10872	10872
Median Assessed Value of Homestead Properties		\$19,828

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,908,407	
Amount of Tax Relief for Homestead Exclusions	\$2,735,032	
Total Approx. Tax Revenue:	\$22,643,439	
Approx. Tax Levy for Tax Rate Calculation:	\$24,492,854	
	Warren	Total

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

CODE						
6111 Current Real Estate Taxes						
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
Warren	458,103,193	53.4658	24,492,854			91.50000%
Totals:	458,103,193		24,492,854	- 2,735,032 =	21,757,822 X	91.50000% = 19,908,407

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes -- Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes -- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	85,000	85,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes -- Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes -- Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes -- Flat Rate Assessments			85,000	85,000

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 Current Act 511 Taxes -- Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,050,000	3,050,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	250,000	250,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes -- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			3,300,000	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	53.4658	0.00%	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>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		33,019,527
1200 Special Programs - Elementary / Secondary		11,783,120
1300 Vocational Education		1,467,225
1400 Other Instructional Programs - Elementary / Secondary		168,693
1500 Nonpublic School Programs		5,532
<b>Total Instruction</b>		<b>\$46,444,097</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		1,772,573
2200 Support Services - Instructional Staff		1,432,875
2300 Support Services - Administration		4,062,123
2400 Support Services - Pupil Health		1,105,635
2500 Support Services - Business		1,002,007
2600 Operation and Maintenance of Plant Services		5,685,730
2700 Student Transportation Services		5,481,604
2800 Support Services - Central		2,988,242
2900 Other Support Services		81,245
<b>Total Support Services</b>		<b>\$23,612,034</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		217,991
3300 Community Services		18,207
<b>Total Operation of Non-Instructional Services</b>		<b>\$236,198</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		6,335,211
5200 Interfund Transfers - Out		1,161,996
5900 Budgetary Reserve		250,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$7,747,207</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$78,039,536</b>

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DescriptionAmount**1000 Instruction****1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	15,229,546
200 Personnel Services - Employee Benefits	12,136,084
300 Purchased Professional and Technical Services	1,270,814
400 Purchased Property Services	14,519
500 Other Purchased Services	3,130,022
600 Supplies	1,205,897
700 Property	20,513
800 Other Objects	12,132

**Total Regular Programs - Elementary / Secondary****\$33,019,527****1200 Special Programs - Elementary / Secondary**

100 Personnel Services - Salaries	5,402,762
200 Personnel Services - Employee Benefits	4,047,268
300 Purchased Professional and Technical Services	418,067
500 Other Purchased Services	1,821,471
600 Supplies	71,480
700 Property	20,373
800 Other Objects	1,699

**Total Special Programs - Elementary / Secondary****\$11,783,120****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****\$46,444,097****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
<b>Total Support Services - Students</b>	<b>\$1,772,573</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$1,432,875</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,051,417
200 Personnel Services - Employee Benefits	1,340,814
300 Purchased Professional and Technical Services	432,460
400 Purchased Property Services	841
500 Other Purchased Services	57,804
600 Supplies	79,468
700 Property	23,742
800 Other Objects	75,577
<b>Total Support Services - Administration</b>	<b>\$4,062,123</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$1,105,635</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$1,002,007</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
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	767,625

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	179,530
600 Supplies	982,850
700 Property	139,000
800 Other Objects	6,100
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,685,730</b>
<b>2700 Student Transportation Services</b>	
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
<b>Total Student Transportation Services</b>	<b>\$5,481,604</b>
<b>2800 Support Services - Central</b>	
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
<b>Total Support Services - Central</b>	<b>\$2,988,242</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	81,245
<b>Total Other Support Services</b>	<b>\$81,245</b>
<b>Total Support Services</b>	<b>\$23,612,034</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$217,991</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	4,840
600 Supplies	13,367
<b>Total Community Services</b>	<b>\$18,207</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$236,198</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	

Description	Amount
800 Other Objects	2,930,554
900 Other Uses of Funds	3,404,657
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,335,211</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,161,996
<b>Total Interfund Transfers - Out</b>	<b>\$1,161,996</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,747,207</b>
<b>TOTAL EXPENDITURES</b>	<b>\$78,039,536</b>

<u>Cash and Short-Term Investments</u>	<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		
<b>Total Cash and Short-Term Investments</b>	<b>\$26,725,976</b>	<b>\$34,557,476</b>

<u>Long-Term Investments</u>	<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



<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$84,919,665</b>	<b>\$99,294,665</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable	40	
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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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	42	
<b>Total Private Purpose Trust Fund</b>		

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable	43	
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$84,919,665</b>	<b>\$99,294,665</b>



<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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		
<b>Total Short-Term Payables</b>	<b>\$4,024,016</b>	<b>\$4,100,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$88,943,681</b>	<b>\$103,394,665</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,227,207
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,366,726
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$15,593,933</b>
5900 Budgetary Reserve	250,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$15,843,933</b>