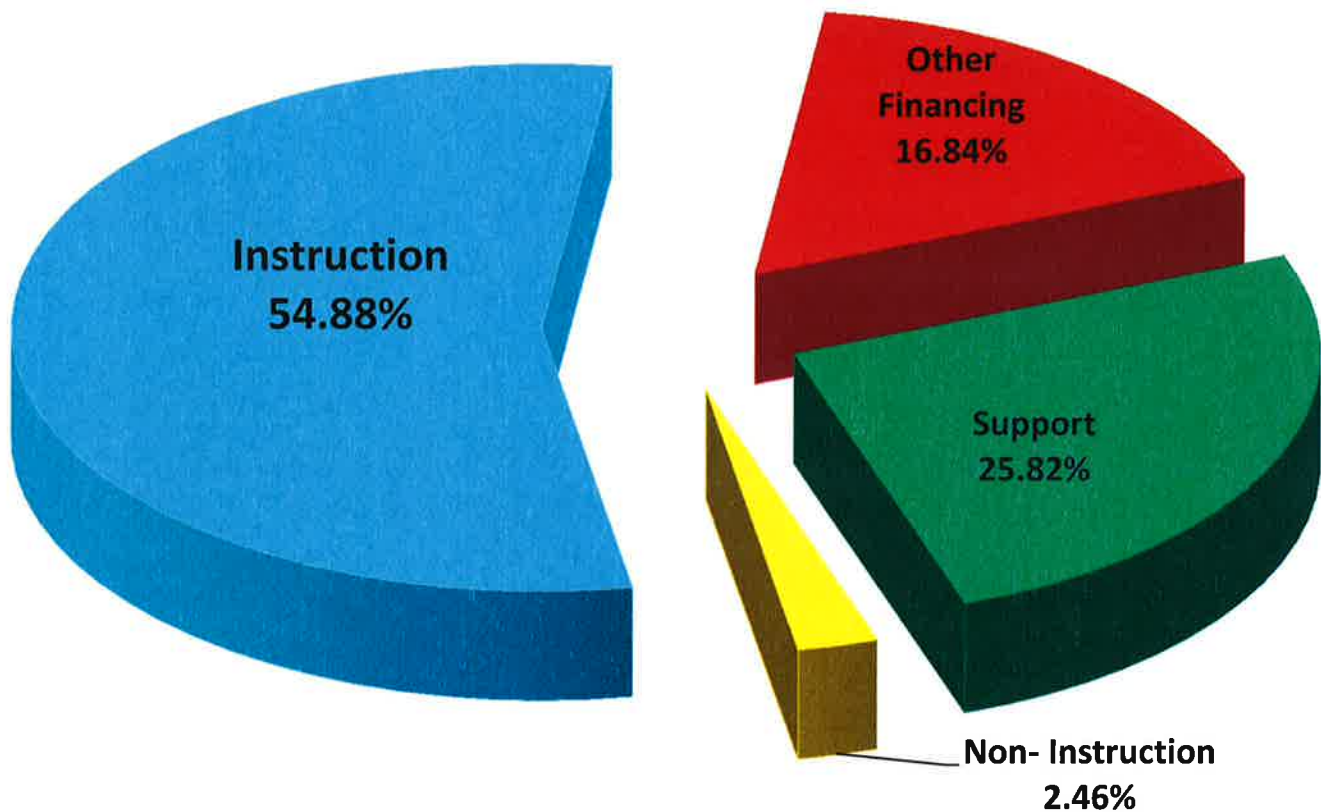


# Warwick School District

General Fund Budget  
2011 / 2012

June 21, 2011



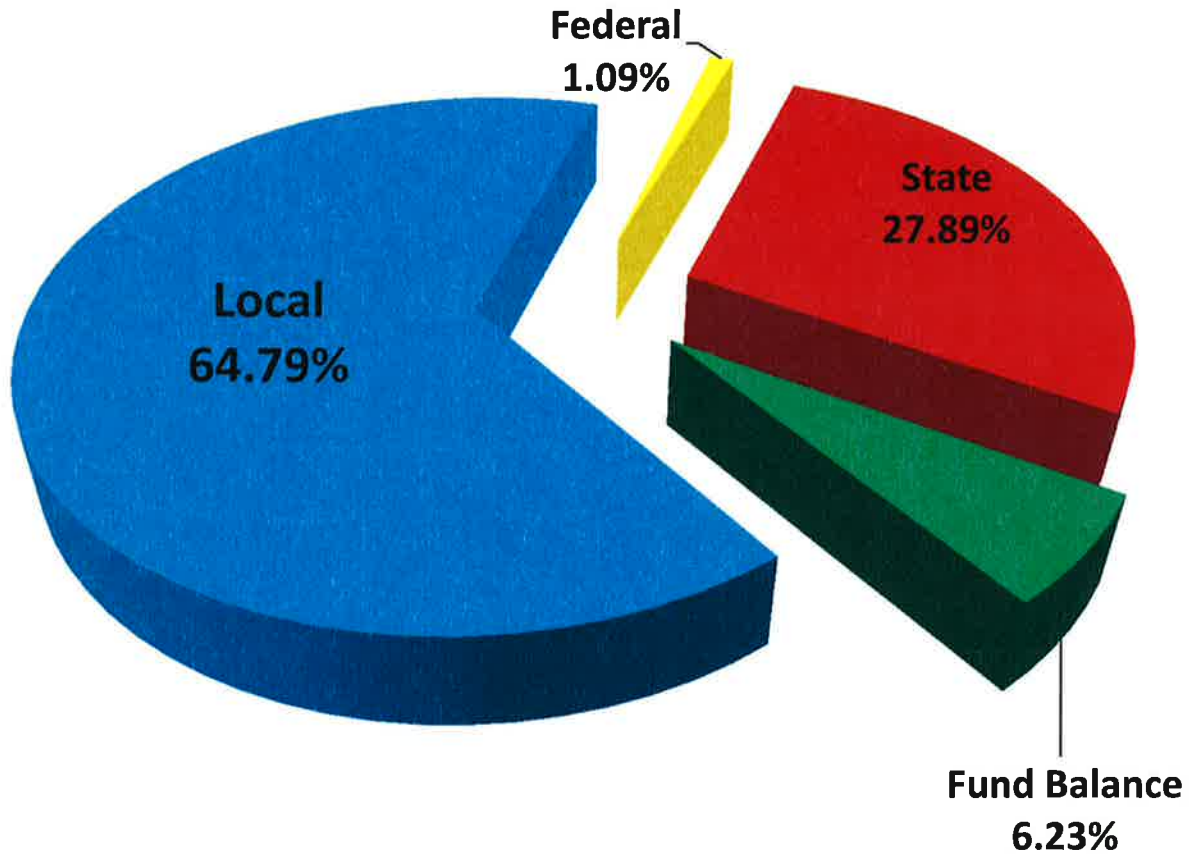


**Warwick School District**

**EXPENDITURES**

2011 / 2012

<b>Instructional Programs</b>	.....	32,920,563
<b>Support Services</b>		
Instructional	.....	4,551,584
Administration	.....	3,306,954
Pupil Health	.....	613,775
Business / Fiscal	.....	630,653
Operation / Maintenance	.....	4,309,233
<b>Transportation</b>	.....	1,967,162
Central	.....	72,090
Other	.....	34,000
<b>Non-Instructional Services</b>		
Student Activities	.....	1,361,931
Community	.....	105,355
<b>Facilities Acquisition</b>		
Architectural / Bldg Improvements		5,895
<b>Other Financing Uses</b>		
Debt Service	.....	103,100
Fund Transfers	.....	9,758,750
Budgetary Reserve	.....	240,000
<b>Total Expenditures</b>	.....	<b>59,981,045</b>



Warwick School District

## REVENUES

2011 - 2012

### Local

Real Estate Taxes, Current .....	32,024,536
Interim Real Estate Taxes .....	145,000
Tuition, Summer, Adult Ed .....	80,000
Local Enabling Taxes [Wage, R.E. Transfer] .....	4,870,000
Delinquent Taxes, All Levies .....	600,000
IDEA (Stimulus).....	775,000
Rent from School and Other Facilities .....	36,000
Earnings from Temporary Deposits and Investments .....	110,000
Athletic Revenue .....	76,352
Public Utility Tax .....	50,724
Grants [WEF] .....	50,000
Other .....	46,836
<b>Total Local .....</b>	<b>38,864,448</b>
<b>Fund Balance .....</b>	<b>3,738,561</b>
<b>State .....</b>	<b>16,726,495</b>
<b>Federal .....</b>	<b>651,541</b>
<b>Total Revenue .....</b>	<b>59,981,045</b>

<b>Recommended: .24 Mill (1.36%) Increase -- Total = 17.9 Mills</b>
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# WARWICK OPERATING BUDGET

## 2011 – 2012 EXPENDITURES OF ONE BUDGET DOLLAR

### BUDGET EXPENDITURES

**INSTRUCTION.....54.88¢**

This category includes the salaries of teachers, assistants, supervisors and an allowance for substitute teachers, textbooks, teaching supplies, student field trips, special reading programs, IEP's, graduation expenses, gifted students programs, and special programs...includes federally funded programs and employees, vocational programs, vo-tech funding, adult education, homebound instruction, summer school, I.U. instructional services and new and replacement instructional equipment.

**SUPPORT .....25.82¢**

- **INSTRUCTIONAL** – All expenditures to facilitate and enhance instruction. These include salaries for guidance services, librarians, secretaries, assistants and expenses in conjunction with in-service training for teachers, supplies for guidance, library books, audio visual equipment and computer-assisted instructional supplies and equipment.
- **ADMINISTRATION** – The administration of the educational program includes all school board expenses, salaries and supplies of the central administration, principals, and their supportive clerical and secretarial employees, salaries and supplies for tax assessment, collection services, legal services and other communications.
- **PUPIL HEALTH** – All expenditures related to health services provided by the district...salaries of physicians, school nurses, medical and dental material, equipment and supplies. Health services are provided for all schools (public and non-public) in the school district.
- **BUSINESS/FISCAL** – Those activities concerned with the fiscal operations of the district. This includes the salaries for the employees in the business office. All supplies associated with budgeting, receiving and disbursing, census, financial accounting, payroll, inventory, auditing, professional and technical services and maintenance of equipment.
- **OPERATIONS/MAINTENANCE** – This category includes the salaries of all employees involved in plant maintenance and operation...maintenance and custodial supplies...heating fuel...utilities (water, sewer, gas, electric, telephone)...equipment for buildings...roof repairs...energy conservation projects...and necessary maintenance equipment, vehicle maintenance and building and ground upkeep. Those expenditures relating to building monitors and security services.
- **TRANSPORTATION** – Pupil transportation expenses include the cost of transporting students to public and non-public schools, special education pupils...contracted bus services...gasoline.

- **CENTRAL** – Activities other than general administration which support each of the other instructional and supporting services. These include public information services such as the district newsletter, calendar and other publications of the District.
- **OTHER** – Instructional materials services offered through the Intermediate Unit such as films, film-strips, etc.

**NON-INSTRUCTIONAL SERVICES..... 2.46¢**

- **STUDENT ACTIVITIES** – Salaries of sponsors of student activities such as yearbook, newspaper, debate clubs, etc. ... coaching salaries for athletic programs...athletic equipment and supplies, equipment materials, and supplies for all related activities...contracted services in the form of official...team transportation.
- **COMMUNITY** – Contribution to the Lititz Community Center and the district's share of crossing guard salaries.

**FACILITIES ACQUISITION.....Less than .01¢**

- **ARCHITECTURAL/BUILDING IMPROVEMENT** – Those expenditures related to architect services and engineering related to building improvement. Also expenses related to replacement of service systems and other built-in equipment.

**OTHER FINANCING USES.....16.84¢**

- **DEBT SERVICE** – Included in this category are payments for trust services fees, the LCCTC bond issue payments and refunds of prior years receipts.
- **FUND TRANSFERS** – Expenditures related to transactions which withdraw money from one fund and place it in another namely those in support of the athletic program, student activity programs and the District's bond issue, principal / interest payments.
- **BUDGETARY RESERVE** – For unanticipated and emergency expenses not in the budget.

**TOTAL .....\$1.00**

**FIXED CHARGES .....17.86¢**

Included in the above numbers are expenditures for retirement fund payments, the district's share of Social Security, hospitalization, dental and life insurance programs, unemployment compensation, fire and extended coverage for vandalism, liability and automobile insurances. These fixed charges amount to \$10,710,892 or 17.86 cents of each budget dollar.

**Warwick School District  
Budget Development Process  
Expenditure and Revenue Summary Comparative Report**

		<u>07/08</u> <u>Actual</u>	<u>08/09</u> <u>Actual</u>	<u>09/10</u> <u>Actual</u>	<u>10/11</u> <u>Budget</u>	<u>10/11 Actual</u> <u>thru June 14th</u>	<u>11/12</u> <u>Estimated</u>	<u>11/12</u> <u>Proposed</u>	<u>12/13</u> <u>Projected</u>	<u>13/14</u> <u>Projected</u>
**** Expenditures ****										
Function 1100	<u>Instructional Reg Prog</u>	21,543,867	21,816,725	22,873,163	23,770,049	21,539,630	23,270,878	24,322,536	25,804,722	27,290,812
Function 1200	<u>Special Education</u>	6,542,233	6,360,770	7,365,160	7,452,592	6,936,888	7,296,088	7,254,455	7,533,541	7,905,553
Function 1300	<u>Tech Ed</u>	672,804	755,471	757,897	729,632	757,845	757,845	654,338	667,520	680,990
Function 1400	<u>Title 1</u>	517,634	567,136	613,564	708,091	629,425	693,221	679,174	716,170	760,108
Function 1600	<u>Adult Ed</u>	6,601	5,729	7,263	6,548	6,782	6,782	10,060	10,617	11,279
Function 2100	<u>Support - Pupils</u>	1,303,613	1,250,435	1,246,134	1,422,168	1,246,254	1,392,302	1,407,903	1,370,325	1,451,485
Function 2200	<u>Audio Visual</u>	2,848,478	2,902,465	3,345,279	3,478,298	2,690,530	3,405,254	3,143,681	3,343,419	3,496,868
Function 2300	<u>Administration</u>	2,806,330	2,801,275	2,763,903	3,262,324	2,701,971	3,193,815	3,306,954	3,458,257	3,647,891
Function 2400	<u>Nursing Services</u>	490,554	531,405	563,158	606,883	546,370	594,138	613,775	669,675	709,975
Function 2500	<u>Business Administration</u>	611,476	597,419	553,950	641,411	534,907	627,941	630,653	659,382	691,279
Function 2600	<u>Maintenance</u>	3,918,690	3,874,440	3,907,430	4,404,853	3,647,457	4,250,000	4,309,233	4,535,263	4,718,270
Function 2700	<u>Transportation</u>	1,714,324	1,821,917	1,902,877	1,981,349	1,735,701	1,920,000	1,967,162	2,119,565	2,164,332
Function 2800	<u>Public Relations</u>	65,566	49,967	66,325	82,495	70,083	80,763	72,090	88,810	92,646
Function 2900	<u>Other Support Svcs</u>	37,046	37,863	31,510	37,000	34,380	34,400	34,000	37,500	38,000
Function 3100	<u>Cafeteria</u>	861	0	0	0	147,322	0	0	0	0
Function 3200	<u>Student Activities</u>	845,220	877,983	919,039	1,084,369	898,982	1,061,597	1,361,931	1,201,993	1,277,474
Function 3300	<u>Community Services</u>	78,689	93,914	97,821	105,355	61,018	98,000	105,355	105,355	105,355
Function 4100	<u>Site Acquisition</u>	0	0	0	0	0	0	0	0	0
Function 4200	<u>Site Improvement</u>	1,214	1,214	1,214	1,585	782	1,000	1,395	1,423	1,451
Function 4400	<u>Architect Prof Svc</u>	0	13,266	1,253	4,500	1,043	1,500	4,500	4,500	4,500
Function 4600	<u>Building Improvement</u>	0	0	0	0	0	0	0	0	0
Function 5100	<u>Debt Svc</u>	126,680	166,547	126,269	103,100	51,180	97,000	103,100	102,100	102,100

**Warwick School District  
Budget Development Process  
Expenditure and Revenue Summary Comparative Report**

	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Actual</u>	<u>10/11 Budget</u>	<u>10/11 Actual thru June 14th</u>	<u>11/12 Estimated</u>	<u>11/12 Proposed</u>	<u>12/13 Projected</u>	<u>13/14 Projected</u>
Function 5200 <u>Fund Transfers</u>	8,435,439	8,378,368	9,482,595	9,969,500	9,895,680	9,895,680	9,758,750	9,850,000	9,825,000
Function 5800 <u>Suspense Accounts</u>	0	0	0	0	895,202	-	0	0	0
Function 5900 <u>Budgetary Reserve</u>	0	0	0	1,228,781	0	-	240,000	300,000	300,000
<b>Expenditure Totals</b>	<b>52,567,319</b>	<b>52,904,309</b>	<b>56,625,804</b>	<b>61,080,883</b>	<b>55,029,432</b>	<b>58,678,205</b>	<b>59,981,045</b>	<b>62,580,137</b>	<b>65,275,368</b>
<b>Budget to Budget Increase</b>	<b>4.98%</b>	<b>0.64%</b>	<b>7.03%</b>				<b>-1.80%</b>	<b>4.33%</b>	<b>4.31%</b>

**Basic Assumptions**

<b>Wage Adjustments</b>								2.99%	2.99%
1 % Dollars								\$ 289,621	\$ 298,309
Retirement %					5.64%		8.65%	12.19%	16.69%
<b>Non Repetitive Maintenance</b>								\$ 83,000	\$ 83,000
Objects 300 - 800								1 - 2 %	1 - 2 %
Special Education								2.00%	2.00%
Technology								2.00%	2.00%

**Warwick School District  
Budget Development Process  
Expenditure and Revenue Summary Comparative Report**

		<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>10/11 Actual</u>	<u>11/12</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru June 14th</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>
<b>**** Revenues ****</b>										
<u>Function</u>	<b>6111</b>	29,937,746	29,655,367	30,929,284	31,433,453	31,585,171	31,585,171	32,024,535	32,847,850	33,839,898
	<b>6112</b>	138,938	121,601	88,559	70,000	67,177	75,000	145,000	80,000	90,000
	<b>6113</b>	48,413	46,379	50,724	50,724	50,231	50,231	50,724	52,000	53,000
	<b>6114</b>	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836
	<b>6151</b>	4,929,248	4,309,925	4,008,071	4,400,000	2,172,555	4,400,000	4,500,000	4,600,000	4,700,000
	<b>6153</b>	480,826	384,701	421,070	390,000	284,158	390,000	370,000	385,000	400,000
	<b>6411</b>	553,562	555,184	656,557	600,000	381,100	625,000	600,000	621,000	642,735
	<b>6452</b>	-	-	-	-	-	-	-	-	-
	<b>6510</b>	776,207	358,510	176,256	110,000	84,115	90,000	110,000	110,000	110,000
	<b>6700</b>	13,061	22,285	18,870	23,000	16,399	23,000	23,000	23,000	23,000
	<b>6705</b>	-	-	-	-	-	-	76,352	78,000	80,000
	<b>6800</b>	930,992	866,327	785,861	775,000	2,175	775,000	775,000	775,000	775,000
	<b>6910</b>	110,627	57,521	60,206	55,000	57,374	60,000	36,000	55,000	55,000
	<b>6920</b>	101,067	44,659	45,279	65,000	23,948	45,000	50,000	65,000	65,000
	<b>6940</b>	108,547	89,576	78,716	80,000	17,672	80,000	80,000	80,000	80,000
	<b>6990</b>	2,398	27,818	77,906	22,000	24,542	25,000	22,000	22,000	22,000
	<b>6995</b>	-	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>38,133,468</b>	<b>36,541,689</b>	<b>37,399,195</b>	<b>38,076,013</b>	<b>34,768,453</b>	<b>38,225,238</b>	<b>38,864,447</b>	<b>39,795,686</b>	<b>40,937,469</b>
<u>Function</u>	<b>7110</b>	8,316,707	8,720,945	8,167,793	9,265,611	6,348,835	8,734,667	8,959,549	9,100,000	9,300,000
	<b>7142</b>	108,736	101,724	108,642	168,900	77,860	168,900	-	-	-
	<b>7150</b>	-	-	-	-	-	-	-	-	-
	<b>7160</b>	71,015	115,611	112,136	90,000	-	90,000	90,000	90,000	90,000
	<b>7170</b>	-	9,000	-	-	-	-	-	-	-
	<b>7210</b>	1,491	1,084	-	1,600	-	1,000	1,600	1,600	1,600
	<b>7220</b>	3,962	5,505	9,017	5,922	6,770	6,770	5,922	5,922	5,922
	<b>7250</b>	160	265	160	-	-	-	-	-	-
	<b>7270</b>	2,101,048	2,219,295	2,244,805	2,135,068	1,645,945	2,169,068	2,148,628	2,180,857	2,213,570
	<b>7310</b>	852,543	799,896	866,519	850,000	633,097	860,000	860,000	860,000	860,000
	<b>7320</b>	1,441,499	1,148,919	1,429,190	1,318,211	1,640,555	1,640,555	1,360,000	1,360,000	1,370,000
	<b>7330</b>	103,275	103,714	101,712	103,000	-	100,487	102,000	103,000	104,000
	<b>7340</b>	-	913,041	929,923	928,706	928,705	928,705	935,309	929,923	929,923
	<b>7501</b>	557,359	550,113	550,113	550,113	515,863	515,863	-	-	-
	<b>7500</b>	8,243	12,895	10,351	-	12,001	-	-	-	-
	<b>7810</b>	960,020	989,629	1,011,266	1,055,073	833,252	1,030,000	1,063,487	1,058,746	1,090,403
	<b>7820</b>	956,541	586,375	646,923	1,133,687	299,614	736,000	1,200,000	1,687,074	2,378,931
	<b>7920</b>	300,000	45,413	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>15,782,599</b>	<b>16,323,424</b>	<b>16,188,550</b>	<b>17,605,891</b>	<b>12,942,497</b>	<b>16,982,015</b>	<b>16,726,495</b>	<b>17,377,123</b>	<b>18,344,349</b>

**Warwick School District  
Budget Development Process  
Expenditure and Revenue Summary Comparative Report**

		<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>10/11 Actual</u>	<u>11/12</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru June 14th</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>
<u>Function</u>	8514 Title I	236,504	267,196	464,103	425,320	176,206	425,320	407,118	407,118	407,118
	8515 Title II	129,950	132,424	137,181	137,181	45,861	137,181	114,423	114,423	114,423
	8600 Drug Free / Snow Removal	11,778	10,165	10,993	-	(2,662)	-	-	-	-
	8518 Title V Innovative	4,394	-	-	-	-	-	-	-	-
	8700 Other Federal	-	-	10,649	-	652,121	1,117,922	-	-	-
	8701 ARRA - IDEA/Title 1	-	-	1,692,010	569,410	472,586	535,000	-	-	-
	8800 Medical Assistance	203,258	210,578	328,002	130,000	23,580	155,000	130,000	130,000	130,000
		<u>585,884</u>	<u>620,363</u>	<u>2,642,938</u>	<u>1,261,911</u>	<u>1,367,692</u>	<u>2,370,423</u>	<u>651,541</u>	<u>651,541</u>	<u>651,541</u>
	<b>Revenue Total</b>	<b>54,501,951</b>	<b>53,485,476</b>	<b>56,230,683</b>	<b>56,943,815</b>	<b>49,078,642</b>	<b>57,577,676</b>	<b>56,242,483</b>	<b>57,824,349</b>	<b>59,933,359</b>

**Changes in Fund Balances**

<b>Net Operations + / -</b>	1,934,632	581,167	(395,121)	(4,137,068)		(1,100,529)	(3,738,562)	(4,755,788)	(5,342,009)
<b>Fund Balance Beginning</b>	5,680,719	7,615,351	8,196,518			7,801,401	6,700,872	2,962,310	(1,793,477)
<b>Fund Balance Ending</b>	7,615,351	8,196,518	7,801,401			6,700,872	2,962,310	(1,793,477)	(7,135,486)
<b>Fund Balance % of Budget</b>	14.39%	14.47%	12.77%			11.17%	4.73%	-2.75%	
<b>Targeted Fund Balance = 3%</b>	1,587,129	1,698,774	1,832,426			1,799,431	1,877,404	1,958,261	-

**Assessed Value changes and Millage Impact**

<b>Millage Rate</b>	16.40	16.70	17.40			17.66	17.90	18.25	18.60
<b>Millage Increase</b>	0.60	0.30	0.70			0.26	0.24	0.35	0.35
<b>Millage %</b>	3.66%	1.80%	4.02%			1.49%	1.36%	1.96%	1.92%
<b>Assessed Value</b>	1,881,378,900	1,839,090,574	1,849,521,336			1,856,277,175	1,908,866,400	1,927,955,064	1,947,234,615
<b>Average Home Assessed Value</b>	170,000	170,000	170,000			170,000	170,000	170,000	170,000
<b>Tax on 170,000 Home</b>	2,788	2,839	2,958			3,002	3,043	3,103	3,162
<b>Increase over Previous Yr</b>		\$ 51	\$ 119			\$ 44	\$ 41	\$ 60	\$ 60