

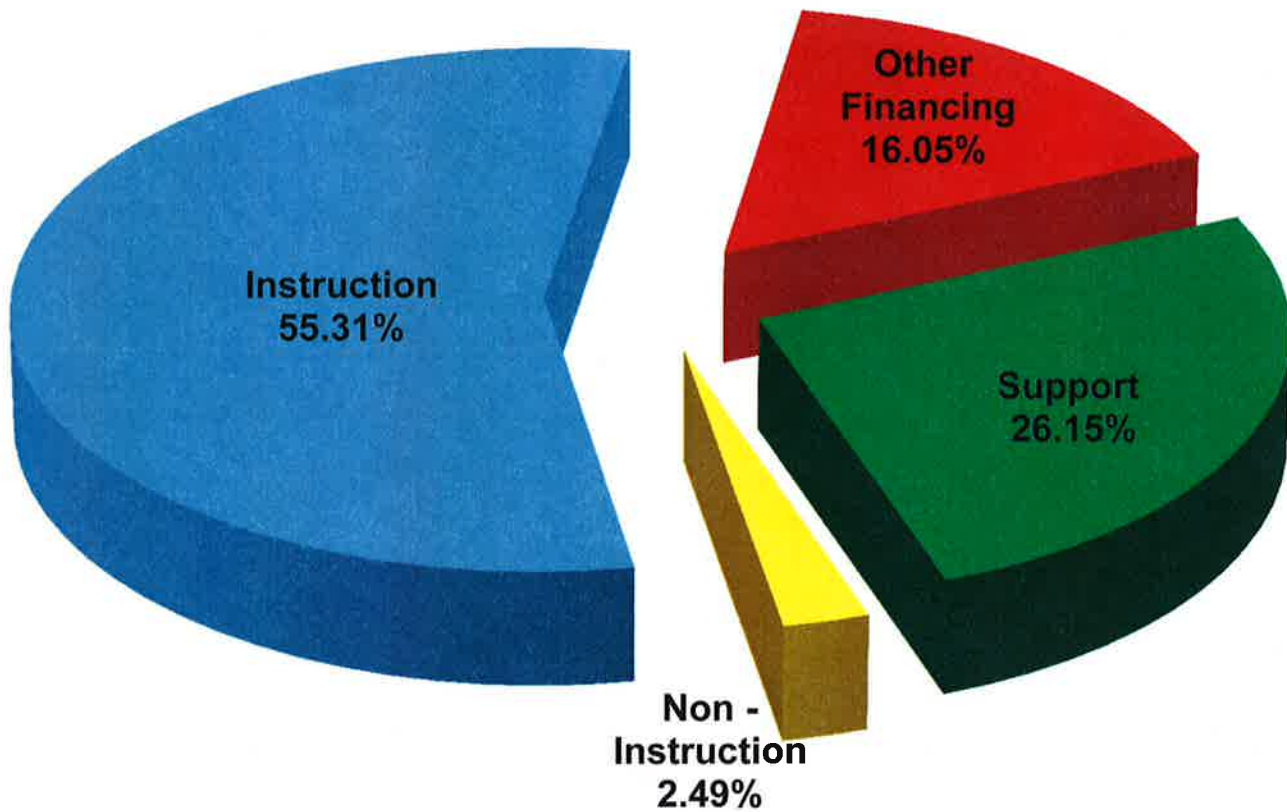
# Warwick School District

**General Fund Budget  
2012 / 2013**

**Preliminary Budget**

**January 5, 2012**



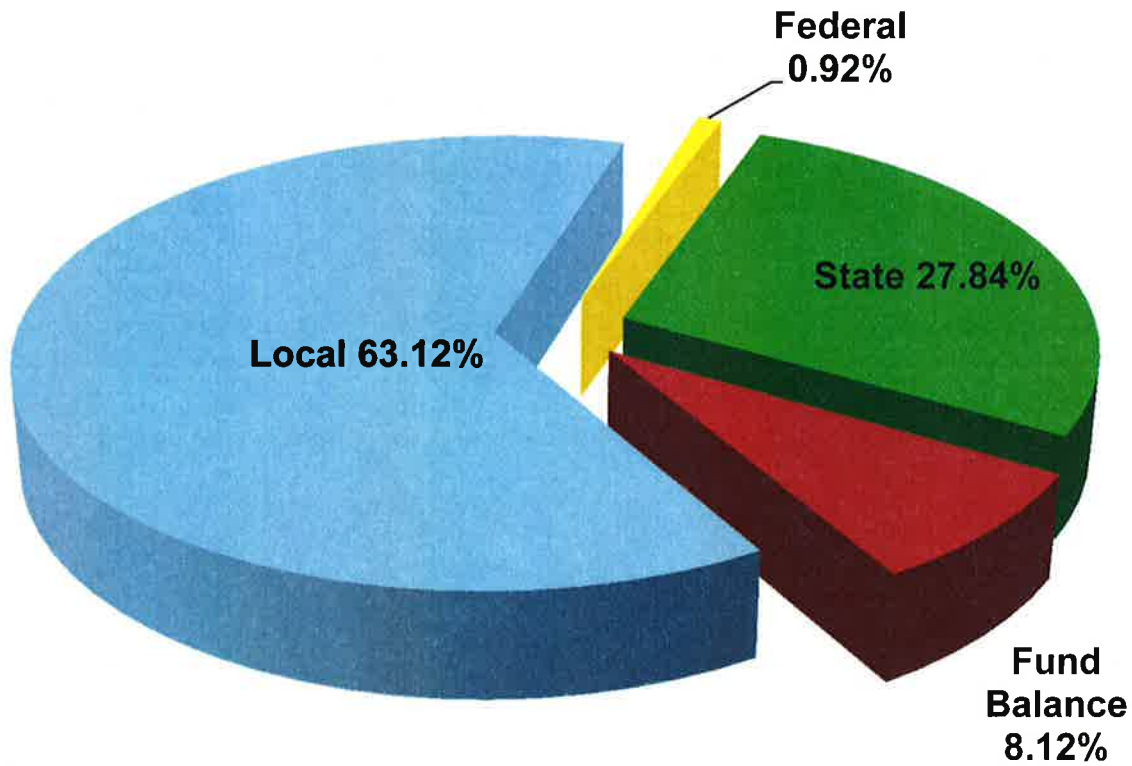


Warwick School District

**EXPENDITURES**

2012 / 2013

<b>Instructional Programs</b>	.....	34,815,365
<b>Support Services</b>		
Instructional	.....	4,923,757
Administration	.....	3,472,006
Pupil Health	.....	641,274
Business / Fiscal	.....	662,322
Operation / Maintenance	.....	4,540,560
<b>Transportation</b>	.....	2,112,678
Central	.....	75,493
Other	.....	34,750
<b>Non-Instructional Services</b>		
Student Activities	.....	1,453,245
Community	.....	105,355
<b>Facilities Acquisition</b>		
Architectural / Bldg Improvements		5,895
<b>Other Financing Uses</b>		
Debt Service	.....	103,100
Fund Transfers	.....	9,775,750
Budgetary Reserve	.....	225,000
<b>Total Expenditures</b>	.....	<b>62,946,550</b>



Warwick School District

## REVENUES

2012 - 2013

### Local

Real Estate Taxes, Current .....	33,663,012
Interim Real Estate Taxes .....	75,000
Tuition, Summer, Adult Ed .....	80,000
Local Enabling Taxes [Wage, R.E. Transfer] .....	4,270,000
Delinquent Taxes, All Levies .....	600,000
IDEA (Stimulus).....	700,000
Rent from School and Other Facilities .....	36,000
Earnings from Temporary Deposits and Investments .....	90,000
Athletic Revenue .....	100,000
Public Utility Tax .....	50,400
Grants [WEF] .....	30,000
Other .....	39,836
<b>Total Local .....</b>	<b>39,734,248</b>
<b>Fund Balance .....</b>	<b>5,113,902</b>
<b>State .....</b>	<b>17,521,700</b>
<b>Federal .....</b>	<b>576,700</b>
<b>Total Revenue .....</b>	<b>62,946,550</b>

**Recommended: .9 Mill (5.03%) Increase -- Total = 18.8 Mills**

# WARWICK OPERATING BUDGET

## 2012 – 2013 EXPENDITURES OF ONE BUDGET DOLLAR

### BUDGET EXPENDITURES

**INSTRUCTION.....55.31¢**

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 .....26.15¢**

- **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..... 2.49¢**

- **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.....16.05¢**

- **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 .....18.94¢**

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 \$11,928,134 or 18.94 cents of each budget dollar.

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

		<u>08/09 Actual</u>	<u>09/10 Actual</u>	<u>10/11 Actual</u>	<u>11/12 Budget</u>	<u>11/12 Actual 01/03/2012</u>	<u>11/12 Estimated</u>	<u>12/13 Proposed</u>	<u>13/14 Projected</u>	<u>14/15 Projected</u>
<b>**** Expenditures ****</b>										
Function 1100	<u>Instructional Reg Prog</u>	21,816,725	22,873,163	22,827,142	24,334,843	6,165,880	24,091,495	25,694,863	27,287,416	29,001,464
Function 1200	<u>Special Education</u>	6,360,770	7,365,160	7,628,329	7,260,301	1,940,345	7,187,698	7,763,997	8,160,596	8,585,204
Function 1300	<u>LCCTC</u>	755,471	757,897	706,284	654,338	439,298	647,795	604,413	616,612	629,065
Function 1400	<u>Title 1</u>	567,136	613,564	663,064	679,174	179,242	672,382	739,815	788,236	840,422
Function 1600	<u>Adult Ed</u>	5,729	7,263	7,471	10,060	603	9,959	12,277	13,095	13,976
Function 2100	<u>Support - Pupils</u>	1,250,435	1,246,134	1,316,566	1,405,553	401,112	1,391,497	1,539,346	1,637,350	1,742,905
Function 2200	<u>Technology</u>	2,902,465	3,345,279	2,750,142	3,192,150	1,259,945	3,160,229	3,384,411	3,557,419	3,742,579
Function 2300	<u>Administration</u>	2,801,275	2,763,903	2,898,421	3,306,040	1,314,414	3,272,980	3,472,006	3,674,686	3,892,502
Function 2400	<u>Nursing Services</u>	531,405	563,158	577,026	613,530	171,525	607,395	641,274	682,391	726,683
Function 2500	<u>Business Administration</u>	597,419	553,950	580,188	632,009	289,778	625,689	662,322	696,417	732,929
Function 2600	<u>Maintenance</u>	3,874,440	3,907,430	3,904,227	4,309,683	1,628,002	4,266,586	4,540,560	4,728,639	4,930,737
Function 2700	<u>Transportation</u>	1,821,917	1,902,877	2,010,545	1,967,562	649,048	1,947,886	2,112,678	2,157,577	2,203,592
Function 2800	<u>Public Relations</u>	49,967	66,325	125,846	72,090	27,173	71,369	75,493	92,619	96,627
Function 2900	<u>Other Support Svcs</u>	37,863	31,510	34,381	34,000	-	33,660	34,750	37,500	38,000
Function 3100	<u>Cafeteria</u>	0	0	0	0	75,160	0	0	0	0
Function 3200	<u>Student Activities</u>	877,983	919,039	930,814	1,362,231	317,541	1,348,609	1,453,245	1,242,796	1,320,341
Function 3300	<u>Community Services</u>	93,914	97,821	94,573	105,355	21,986	104,301	105,355	105,355	105,355
Function 4100	<u>Site Acquisition</u>	0	0	0	0	0	-	0	0	0
Function 4200	<u>Site Improvement</u>	1,214	1,214	782	1,395	0	1,381	1,395	1,423	1,451
Function 4400	<u>Architect Prof Svc</u>	13,266	1,253	1,043	4,500	0	4,455	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>	166,547	126,269	89,303	103,100	44,944	102,069	103,100	102,100	102,100

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

		<u>08/09 Actual</u>	<u>09/10 Actual</u>	<u>10/11 Actual</u>	<u>11/12 Budget</u>	<u>11/12 Actual 01/03/2012</u>	<u>11/12 Estimated</u>	<u>12/13 Proposed</u>	<u>13/14 Projected</u>	<u>14/15 Projected</u>
Function 5200	<u>Fund Transfers</u>	8,378,368	9,482,595	9,914,437	9,758,750	3,367,398	9,758,750	9,775,750	9,775,000	9,800,000
Function 5800	<u>Suspense Accounts</u>	0	0	0	0	199,955	-	0	0	0
Function 5900	<u>Budgetary Reserve</u>	0	0	0	174,381	0	-	225,000	300,000	300,000
	<b>Expenditure Totals</b>	52,904,309	56,625,804	57,060,584	59,981,045	18,493,349	59,306,185	62,946,550	65,661,727	68,810,433
	<b>Budget to Budget Increase</b>							4.94%	4.31%	4.80%

**Basic Assumptions**

Wage Adjustments								2.99%	2.99%
1 % Dollars								\$ 295,112	\$ 303,935
Retirement %	4.76%	4.78%	5.64%	8.65%				12.36%	16.69%
Medical / Dental								7.00%	7.00%
Non Repetitive Maintenance								\$ 146,869	\$ 149,806
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>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>	<u>11/12 Actual</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>01/03/2012</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>
<b>**** Revenues ****</b>											
<u>Function</u>	<b>6111</b>	<b>Current Real Estate</b>	29,655,367	30,929,284	31,584,747	32,024,536	32,126,000	32,126,000	33,663,012	35,118,548	36,604,540
	<b>6112</b>	<b>Interim Real Estate</b>	121,601	88,559	87,620	145,000	18,805	145,000	75,000	80,000	90,000
	<b>6113</b>	<b>Public Utility Realty</b>	46,379	50,724	50,231	50,724	50,547	50,547	50,400	52,000	53,000
	<b>6114</b>	<b>Lieu of Taxes</b>	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836
	<b>6151</b>	<b>Earned Income Tax</b>	4,309,925	4,008,071	4,367,384	4,500,000	-	4,500,000	3,900,000	4,200,000	4,700,000
	<b>6153</b>	<b>Realty Transfer Tax</b>	384,701	421,070	385,217	370,000	83,128	340,000	370,000	385,000	400,000
	<b>6411</b>	<b>Delinq Real Estate Tax</b>	555,184	656,557	530,584	600,000	331,749	600,000	600,000	621,000	642,735
	<b>6452</b>	<b>Delinq,Occupation Tax</b>	-	-	-	-	-	-	-	-	-
	<b>6510</b>	<b>Interest Earnings</b>	358,510	176,256	104,130	110,000	71,616	110,000	90,000	110,000	110,000
	<b>6700</b>	<b>Student Activities</b>	22,285	18,870	16,399	23,000	6,715	16,000	16,000	23,000	23,000
	<b>6705</b>	<b>Athletic Revenues</b>	-	-	-	76,352	53,283	97,000	100,000	100,000	100,000
	<b>6800</b>	<b>Other Rev IU/IDEA</b>	866,327	785,861	771,255	775,000	1,350	720,000	700,000	705,000	705,000
	<b>6910</b>	<b>Rental of Facilities</b>	57,521	60,206	61,167	36,000	2,161	36,000	36,000	55,000	55,000
	<b>6920</b>	<b>Contributions/WEF</b>	44,659	45,279	23,949	50,000	-	67,000	30,000	65,000	65,000
	<b>6940</b>	<b>Tuition</b>	89,576	78,716	100,663	80,000	(19,300)	80,000	80,000	80,000	80,000
	<b>6990</b>	<b>Miscellaneous</b>	27,818	77,906	27,641	22,000	9,427	22,000	22,000	22,000	22,000
	<b>6995</b>	<b>Warwick Ware</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>			<b>36,541,689</b>	<b>37,399,195</b>	<b>38,112,823</b>	<b>38,864,448</b>	<b>32,737,317</b>	<b>38,911,383</b>	<b>39,734,248</b>	<b>41,618,384</b>	<b>43,652,111</b>
<u>Function</u>	<b>7110</b>	<b>Basic Subsidy</b>	8,720,945	8,167,793	8,072,994	8,959,549	2,642,146	8,959,549	9,138,700	9,200,000	9,300,000
	<b>7142</b>	<b>Charter Non Public</b>	101,724	108,642	118,337	-	-	-	-	-	-
	<b>7150</b>	<b>School Performance</b>	-	-	-	-	-	-	-	-	-
	<b>7160</b>	<b>Tuition-State</b>	115,611	112,136	56,622	90,000	-	75,000	75,000	90,000	90,000
	<b>7170</b>	<b>Inst Support Teams</b>	9,000	-	-	-	-	-	-	-	-
	<b>7210</b>	<b>Homebound</b>	1,084	-	-	1,600	-	-	-	-	-
	<b>7220</b>	<b>Vocational Ed</b>	5,505	9,017	10,421	5,922	1,229	5,922	6,000	5,922	5,922
	<b>7250</b>	<b>Migratory Children</b>	265	160	120	-	-	-	-	-	-
	<b>7270</b>	<b>Special Education</b>	2,219,295	2,244,805	2,183,102	2,148,628	644,588	2,160,000	2,190,000	2,222,850	2,256,193
	<b>7310</b>	<b>Transportation</b>	799,896	866,519	871,029	860,000	72,984	860,000	860,000	860,000	860,000
	<b>7320</b>	<b>Rental Reimb Subsidy</b>	1,148,919	1,429,190	1,640,555	1,360,000	218,695	1,360,000	1,360,000	1,360,000	1,370,000
	<b>7330</b>	<b>Health Services / Nurse</b>	103,714	101,712	100,487	102,000	-	102,000	102,000	103,000	104,000
	<b>7340</b>	<b>State Prop Tax Reductn</b>	913,041	929,923	928,705	935,309	935,309	935,309	940,000	941,000	942,000
	<b>7501</b>	<b>PA Accountability Grants</b>	550,113	550,113	515,863	-	202,676	202,676	-	-	-
	<b>7500</b>	<b>Extra Grants</b>	12,895	10,351	14,185	-	550	550	-	-	-
	<b>7810</b>	<b>Social Security</b>	989,629	1,011,266	986,929	1,063,487	212,284	986,929	1,100,000	1,083,650	1,116,051
	<b>7820</b>	<b>Retirement</b>	586,375	646,923	774,128	1,200,000	(110,900)	1,200,000	1,750,000	2,364,198	3,089,929
	<b>7920</b>	<b>Classrooms for the Future</b>	45,413	-	-	-	-	-	-	-	-
<b>TOTAL</b>			<b>16,323,424</b>	<b>16,188,550</b>	<b>16,273,477</b>	<b>16,726,495</b>	<b>4,819,561</b>	<b>16,847,935</b>	<b>17,521,700</b>	<b>18,230,619</b>	<b>19,134,094</b>

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

<u>Function</u>		<u>08/09 Actual</u>	<u>09/10 Actual</u>	<u>10/11 Actual</u>	<u>11/12 Budget</u>	<u>11/12 Actual 01/03/2012</u>	<u>11/12 Estimated</u>	<u>12/13 Proposed</u>	<u>13/14 Projected</u>	<u>14/15 Projected</u>
8514	Title I	267,196	464,103	421,075	407,118	35,903	401,000	400,000	401,000	402,000
8515	Title II	132,424	137,181	137,146	114,423	-	111,700	111,700	112,000	112,000
8600	Drug Free / Snow Removal	10,165	10,993	-	-	-	-	-	-	-
8518	Title V Innovative	-	-	-	-	-	-	-	-	-
8700	Other Federal	-	10,649	661,673	-	-	-	-	-	-
8701	ARRA - IDEA/Title 1	-	1,692,010	1,676,707	-	(26,749)	-	-	-	-
8800	Medical Assistance	210,578	328,002	335,936	130,000	(238,264)	130,000	65,000	130,000	130,000
		<b>620,363</b>	<b>2,642,938</b>	<b>3,232,537</b>	<b>651,541</b>	<b>(229,110)</b>	<b>642,700</b>	<b>576,700</b>	<b>643,000</b>	<b>644,000</b>
	<b>Revenue Total</b>	<b>53,485,476</b>	<b>56,230,683</b>	<b>57,618,837</b>	<b>56,242,484</b>	<b>37,327,768</b>	<b>56,402,018</b>	<b>57,832,648</b>	<b>60,492,003</b>	<b>63,430,205</b>

**Changes in Fund Balances**

<b>Net Operations + / -</b>	581,167	(395,121)	558,253	(3,738,561)		(2,904,167)	(5,113,902)	(5,169,724)	(5,380,228)
<b>Fund Balance Beginning</b>	7,615,351	8,196,518	7,801,399			8,359,651	5,455,484	341,582	(4,828,142)
<b>Fund Balance Ending</b>	8,196,518	7,801,399	8,359,651			5,455,484	341,582	(4,828,142)	(10,208,370)
<b>Fund Balance % of Budget</b>	14.47%	13.67%				8.67%	0.52%	-7.02%	
<b>Targeted Fund Balance = 3%</b>						1,888,397	1,969,852	2,064,313	

**Assessed Value changes and Millage Impact**

<b>Millage Rate</b>	16.70	17.40	17.66			17.90	18.80	19.40	20.00
<b>Millage Increase</b>	0.30	0.70	0.26			0.24	0.90	0.60	0.60
<b>Millage %</b>	1.83%	4.19%	1.49%			1.36%	5.03%	3.19%	3.09%
<b>Assessed Value</b>	1,839,090,574	1,849,521,336				1,856,277,175	1,917,016,900	1,936,187,069	1,955,548,940
<b>Average Home Assessed Value</b>	170,000	170,000				170,000	170,000	170,000	170,000
<b>Tax on 170,000 Home</b>	2,839	2,958				3,043	3,196	3,298	3,400
<b>Increase over Previous Yr</b>	#REF!	\$ 119				\$ 85	\$ 153	\$ 102	\$ 102