

ADOPTED WEST LIBERTY SCHOOL BUDGET SUMMARY

District No. 6975

Department of Management - Form S-AB

		Budget 2015	Re-est. 2014	Actual 2013
Taxes Levied on Property	1	4,281,492	4,083,005	3,877,485
Utility Replacement Excise Tax	2	87,095	76,068	80,099
Income Surtaxes	3	837,548	788,279	721,545
Tuition\Transportation Received	4	165,891	156,589	143,086
Earnings on Investments	5	14,955	20,366	21,007
Nutrition Program Sales	6	216,335	210,034	203,904
Student Activities and Sales	7	200,619	190,170	192,352
Other Revenues from Local Sources	8	203,496	201,141	1,650,490
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	7,921,197	7,609,066	7,635,206
Instructional Support State Aid	11	0	0	0
Other State Sources	12	1,155,534	1,223,533	128,333
Commercial & Industrial Replacement	13	25,928	0	0
Title I Grants	14	242,671	289,439	220,915
IDEA and Other Federal Sources	15	745,186	731,241	1,260,290
Total Revenues	16	16,097,947	15,578,931	16,134,712
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	867,787	853,066	907,476
Proceeds of Fixed Asset Dispositions	19	0	5,000	3,036
Total Revenues & Other Sources	20	16,965,734	16,436,997	17,045,224
Beginning Fund Balance	21	2,289,280	2,635,122	2,267,381
Total Resources	22	19,255,014	19,072,119	19,312,605
*Instruction	23	9,100,553	8,780,898	8,667,426
Student Support Services	24	366,782	345,780	336,271
Instructional Staff Support Services	25	709,573	677,933	610,724
General Administration	26	401,558	380,030	316,086
School/Building Administration	27	886,642	850,346	806,783
Business & Central Administration	28	224,589	218,963	203,648
Plant Operation and Maintenance	29	1,056,931	1,011,047	898,199
Student Transportation	30	481,804	470,420	342,881
This row is intentionally left blank	31	0	0	0
*Total Support Services (lines 24-31)	31A	4,127,879	3,954,519	3,514,592
*Noninstructional Programs	32	704,866	674,684	662,810
Facilities Acquisition and Construction	33	1,557,471	866,535	1,437,973
Debt Service	34	1,202,501	1,178,134	1,020,776
AEA Support - Direct to AEA	35	525,650	475,003	465,507
*Total Other Expenditures (lines 33-35)	35A	3,285,622	2,519,672	2,924,256
Total Expenditures	36	17,218,920	15,929,773	15,769,084
Transfers Out	37	867,787	853,066	908,399
Total Expenditures & Other Uses	38	18,086,707	16,782,839	16,677,483
Ending Fund Balance	39	1,168,307	2,289,280	2,635,122
Total Requirements	40	19,255,014	19,072,119	19,312,605

		Special Revenue						This Column is Blank	
		General (10)	Activity (21)	Management (22)	PERL (24)	Entrp(23)Equal(25) Lib(29)SpecRev(27)	Emg Levy (26) / Disaster R (28)		
Resources:									
Taxes Levied on Property	1	3,683,211		166,605	0	0	0		1
Utility Replacement Excise Tax	2	75,022		3,395	0	0	0		2
Income Surtaxes	3	492,676							3
Tuition\Transportation Received	4	165,891	0						4
Earnings on Investments	5	2,400	653	494	0	0	0		5
Nutrition Program Sales	6								6
Student Activities and Sales	7	3,940	196,679						7
Other Revenues from Local Sources	8	136,788	48,207	12,000	0	0	0		8
Revenue from Intermediary Sources	9	0	0	0	0	0	0		9
State Foundation Aid	10	7,921,197							10
Instructional Support State Aid	11	0							11
Other State Sources	12	53,926		90	0	0	0		12
Commercial & Industrial Replacement	13	22,301		1,009	0	0	0		13
Title I Grants	14	242,671							14
IDEA and Other Federal Sources	15	261,186		0	0	0	0		15
Total Revenues	16	13,061,209	245,539	183,593	0	0	0		16
General Long-Term Debt Proceeds	17	0							17
Transfers In/Special Items/Upward Adj	18	5,000	0	0	0	0	0		18
Proceeds of Fixed Asset Dispositions	19	0	0		0	0	0		19
Total Revenues & Other Sources	20	13,066,209	245,539	183,593	0	0	0		20
Beginning Fund Balance	21	277,326	76,285	164,034	0	0	0		21
Total Resources	22	13,343,535	321,824	347,627	0	0	0		22
Requirements:									
Instruction	23	8,809,675	235,529	55,349	0	0	0		23
Student Support Services	24	365,082	0	1,700	0	0	0		24
Instructional Staff Support Services	25	703,949	4,700	924	0	0	0		25
General Administration	26	400,658	0	550	0	0	0		26
School/Building Administration	27	884,002	0	2,640	0	0	0		27
Business & Central Administration	28	193,624	1,096	375	0	0	0		28
Plant Operation and Maintenance	29	902,304	5,020	115,365	0	0	0		29
Student Transportation	30	348,740	3,000	38,638	0	0	0		30
This row is intentionally left blank	31						0		31
Noninstructional Programs	32	2,000		0	0	0	0		32
Facilities Acquisition and Construction	33			0	0	0	0		33
Debt Service (Principal, interest, fiscal charges)	34								34
AEA Support - Direct to AEA	35	525,650							35
Total Expenditures	36	13,135,684	249,345	215,541	0	0	0		36
Transfers Out/Special Items/Down Adj	37	5,936	5,000	0	0	0	0		37
Total Expenditures & Other Uses	38	13,141,620	254,345	215,541	0	0	0		38
Ending Fund Balance	39	201,915	67,479	132,086	0	0	0		39
Total Requirements	40	13,343,535	321,824	347,627	0	0	0		40

WEST LIBERTY

Resources:

		Capital Projects (30-39)			Debt Service -40	Proprietary		Re-estimated FY14	Actual FY13	
		Sales Tax (33)	PPEL (36)	Other Cap Proj		Nutrition (61)	Oth Entp (62-69)			
Taxes Levied on Property	1		92,838		338,838			4,083,005	3,877,485	1
Utility Replacement Excise Tax	2		1,866		6,812			76,068	80,099	2
Income Surtaxes	3		344,872					788,279	721,545	3
Tuition/Transportation Received	4							156,589	143,086	4
Earnings on Investments	5	5,000	1,000	0	500	150	4,758	20,366	21,007	5
Nutrition Program Sales	6					216,335	0	210,034	203,904	6
Student Activities and Sales	7							190,170	192,352	7
Other Revenues from Local Sources	8	0	4,964	0	530	1,007	0	201,141	1,650,490	8
Revenue from Intermediary Sources	9	0	0	0			0	0	0	9
State Foundation Aid	10							7,609,066	7,635,206	10
Instructional Support State Aid	11							0	0	11
Other State Sources	12	1,095,146	0	0	100	6,272	0	1,223,533	128,333	12
Commercial & Industrial Replacement	13		563		2,055			0	0	13
Title I Grants	14			0				289,439	220,915	14
IDEA and Other Federal Sources	15	0	0	0	0	484,000	0	731,241	1,260,290	15
Total Revenues	16	1,100,146	446,103	0	348,835	707,764	4,758	15,578,931	16,134,712	16
General Long-Term Debt Proceeds	17	0	0	0	0			0	0	17
Transfers In/Special Items/Upward Adj	18	0	0	0	856,851	5,936	0	853,066	907,476	18
Proceeds of Fixed Asset Dispositions	19	0	0	0		0	0	5,000	3,036	19
Total Revenues & Other Sources	20	1,100,146	446,103	0	1,205,686	713,700	4,758	16,436,997	17,045,224	20
Beginning Fund Balance	21	725,015	271,623	0	611,214	160,297	3,486	2,635,122	2,267,381	21
Total Resources	22	1,825,161	717,726	0	1,816,900	873,997	8,244	19,072,119	19,312,605	22

Requirements:

Instruction	23	0	0	0		0	0	8,780,898	8,667,426	23
Student Support Services	24	0	0	0		0	0	345,780	336,271	24
Instructional Staff Support Services	25	0	0	0		0	0	677,933	610,724	25
General Administration	26	0	0	0		0	350	380,030	316,086	26
School/Building Administration	27	0	0	0		0	0	850,346	806,783	27
Business & Central Administration	28	0	18,600	0	0	7,508	3,386	218,963	203,648	28
Plant Operation and Maintenance	29	0	18,000	0		16,242	0	1,011,047	898,199	29
Student Transportation	30	0	91,180	0		246	0	470,420	342,881	30
This row is intentionally left blank	31							0	0	31
Noninstructional Programs	32	0	0	0		702,866	0	674,684	662,810	32
Facilities Acquisition and Construction	33	968,310	589,161	0			0	866,535	1,437,973	33
Debt Service (Principal, interest, fiscal charges)	34	0	0	0	1,202,501			1,178,134	1,020,776	34
AEA Support - Direct to AEA	35							475,003	465,507	35
Total Expenditures	36	968,310	716,941	0	1,202,501	726,862	3,736	15,929,773	15,769,084	36
Transfers Out/Special Items/Down Adj	37	856,851	0	0	0	0	0	853,066	908,399	37
Total Expenditures & Other Uses	38	1,825,161	716,941	0	1,202,501	726,862	3,736	16,782,839	16,677,483	38
Ending Fund Balance	39	0	785	0	614,399	147,135	4,508	2,289,280	2,635,122	39
Total Requirements	40	1,825,161	717,726	0	1,816,900	873,997	8,244	19,072,119	19,312,605	40

**LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
WEST LIBERTY**

Form includes ALL long term debt. Row 1 FINAL COLUMN is only Loans paid by VPPEL Tax. Rows 3-25 FINAL COLUMN is only G.O. Debt paid by Debt Service Tax.

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY15 (D)	Interest Due FY15 +(E)	Bond Registration Due FY15 +(F)	Total Obligation Due FY15 =(G)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(H)	VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(I)
(1) All Voted PPEL Loan agreements on this line						0		0
(2) All Other Long Term Debt Below this line								
(3) Refunding Bonds-2010 (High School Bonds)	4,430,000	11/19/02	405,000	90,150	500	495,650	150,000	345,650
(4) 2008 Sales Tax Revenue Bonds=MS/ELC	4,125,000	3/4/08	390,000	119,251	1,500	510,751	510,751	0
(5) 2012 Sales Tax Revenue Bonds=MS/ELC	1,465,000	4/1/12	170,000	24,600	1,500	196,100	196,100	0
(6)						0		0
(7)						0		0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
(20)						0		0
(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
-26 Totals (Lines 3-25)			965,000	234,001	3,500	1,202,501	856,851	345,650