

## ADOPTED WEST LIBERTY SCHOOL BUDGET SUMMARY

District No. 6975

Department of Management - Form S-AB

		Budget 2017	Re-est. 2016	Actual 2015
Taxes Levied on Property	1	4,711,643	4,387,135	4,336,050
Utility Replacement Excise Tax	2	78,572	81,838	94,320
Income Surtaxes	3	886,344	856,314	857,238
Tuition\Transportation Received	4	183,804	183,592	148,522
Earnings on Investments	5	18,634	21,338	23,833
Nutrition Program Sales	6	226,208	221,773	221,590
Student Activities and Sales	7	203,889	199,808	200,415
Other Revenues from Local Sources	8	272,943	294,107	304,736
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	8,558,373	7,970,904	7,819,747
Instructional Support State Aid	11	0	0	0
Other State Sources	12	1,224,222	1,201,444	1,230,573
Commercial & Industrial State Replacement	13	43,867	0	0
Title I Grants	14	277,000	295,269	237,081
IDEA and Other Federal Sources	15	869,948	854,883	899,446
Total Revenues	16	17,555,447	16,568,405	16,373,551
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	700,738	701,626	864,258
Proceeds of Fixed Asset Dispositions	19	0	0	10,996
Total Revenues & Other Sources	20	18,256,185	17,270,031	17,248,805
Beginning Fund Balance	21	4,505,959	4,549,592	3,384,634
<b>Total Resources</b>	22	<b>22,762,144</b>	<b>21,819,623</b>	<b>20,633,439</b>
<b>*Instruction</b>	23	<b>9,785,286</b>	<b>9,493,422</b>	<b>8,769,276</b>
Student Support Services	24	353,075	342,749	291,771
Instructional Staff Support Services	25	834,238	807,430	688,339
General Administration	26	426,397	418,874	367,674
School/Building Administration	27	920,088	892,810	871,049
Business & Central Administration	28	245,492	239,224	200,380
Plant Operation and Maintenance	29	1,153,996	1,116,105	1,003,696
Student Transportation	30	414,048	399,819	405,769
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<b>*Total Support Services (lines 24-31)</b>	31A	<b>4,347,334</b>	<b>4,217,011</b>	<b>3,828,678</b>
<b>*Noninstructional Programs</b>	32	<b>770,379</b>	<b>740,766</b>	<b>714,182</b>
Facilities Acquisition and Construction	33	1,192,768	460,531	218,395
Debt Service	34	1,481,303	1,196,391	1,202,500
AEA Support - Direct to AEA	35	573,748	503,917	491,424
<b>*Total Other Expenditures (lines 33-35)</b>	35A	<b>3,247,819</b>	<b>2,160,839</b>	<b>1,912,319</b>
Total Expenditures	36	18,150,818	16,612,038	15,224,455
Transfers Out	37	700,738	701,626	859,392
Total Expenditures & Other Uses	38	18,851,556	17,313,664	16,083,847
Ending Fund Balance	39	3,910,588	4,505,959	4,549,592
<b>Total Requirements</b>	40	<b>22,762,144</b>	<b>21,819,623</b>	<b>20,633,439</b>

		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)		
<b>Resources:</b>									
Taxes Levied on Property	1	3,702,313		132,786	0	0	0		1
Utility Replacement Excise Tax	2	61,740		2,214	0	0	0		2
Income Surtaxes	3	521,379							3
Tuition\Transportation Received	4	183,804	0						4
Earnings on Investments	5	5,150	443	561	0	0	0		5
Nutrition Program Sales	6								6
Student Activities and Sales	7	8,745	195,144						7
Other Revenues from Local Sources	8	211,690	58,320	255	0	0	0		8
Revenue from Intermediary Sources	9	0	0	0	0	0	0		9
State Foundation Aid	10	8,558,373							10
Instructional Support State Aid	11	0							11
Other State Sources	12	82,389		52	0	0	0		12
Commercial & Industrial State Replacement	13	34,470		1,236	0	0	0		13
Title I Grants	14	277,000							14
IDEA and Other Federal Sources	15	320,453		0	0	0	0		15
Total Revenues	16	13,967,506	253,907	137,104	0	0	0		16
General Long-Term Debt Proceeds	17	0							17
Transfers In/Special Items/Upward Adj	18	0	0	0	0	0	0		18
Proceeds of Fixed Asset Dispositions	19	0	0		0	0	0		19
Total Revenues & Other Sources	20	13,967,506	253,907	137,104	0	0	0		20
Beginning Fund Balance	21	1,520,630	87,838	202,167	0	0	0		21
Total Resources	22	15,488,136	341,745	339,271	0	0	0		22
<b>Requirements:</b>									
Instruction	23	9,399,751	264,836	34,350	0	0	0		23
Student Support Services	24	351,959	0	1,116	0	0	0		24
Instructional Staff Support Services	25	762,886	2,960	768	0	0	0		25
General Administration	26	423,456	0	2,085	0	0	0		26
School/Building Administration	27	906,958	22	2,228	0	0	0		27
Business & Central Administration	28	178,197	317	287	0	0	0		28
Plant Operation and Maintenance	29	1,020,667	11,473	72,634	0	0	0		29
Student Transportation	30	326,714	3,617	22,663	0		0		30
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Noninstructional Programs	32	1,876		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	573,748							35
Total Expenditures	36	13,946,212	283,225	136,131	0	0	0		36
Transfers Out/Special Items/Down Adj	37	0	0	0	0	0	0		37
Total Expenditures & Other Uses	38	13,946,212	283,225	136,131	0	0	0		38
Ending Fund Balance	39	1,541,924	58,520	203,140	0	0	0		39
Total Requirements	40	15,488,136	341,745	339,271	0	0	0		40

WEST LIBERTY

**Resources:**

		Capital Projects (30-39)			Debt Service -40	Proprietary		Re-estimated FY 16	Actual FY15	
		Sales Tax (33)	PPEL (36)	Other Cap Proj		Nutrition (61)	Oth Entp (62-69)			
Taxes Levied on Property	1		108,783		767,761			4,387,135	4,336,050	1
Utility Replacement Excise Tax	2		1,814		12,804			81,838	94,320	2
Income Surtaxes	3		364,965					856,314	857,238	3
Tuition/Transportation Received	4							183,592	148,522	4
Earnings on Investments	5	9,537	2,317	0	400	226	0	21,338	23,833	5
Nutrition Program Sales	6					226,208	0	221,773	221,590	6
Student Activities and Sales	7						0	199,808	200,415	7
Other Revenues from Local Sources	8	1,942	169	0	500	67	0	294,107	304,736	8
Revenue from Intermediary Sources	9	0	0	0	0	0	0	0	0	9
State Foundation Aid	10							7,970,904	7,819,747	10
Instructional Support State Aid	11							0	0	11
Other State Sources	12	1,135,488	31	0	150	6,112	0	1,201,444	1,230,573	12
Commercial & Industrial State Replacement	13		1,013		7,148			0	0	13
Title I Grants	14			0				295,269	237,081	14
IDEA and Other Federal Sources	15	0	0	0	0	549,495	0	854,883	899,446	15
<b>Total Revenues</b>	<b>16</b>	<b>1,146,967</b>	<b>479,092</b>	<b>0</b>	<b>788,763</b>	<b>782,108</b>	<b>0</b>	<b>16,568,405</b>	<b>16,373,551</b>	<b>16</b>
General Long-Term Debt Proceeds	17	0	0	0	0			0	0	17
Transfers In/Special Items/Upward Adj	18	0	0	0	700,738	0	0	701,626	864,258	18
Proceeds of Fixed Asset Dispositions	19	0	0	0		0	0	0	10,996	19
<b>Total Revenues &amp; Other Sources</b>	<b>20</b>	<b>1,146,967</b>	<b>479,092</b>	<b>0</b>	<b>1,489,501</b>	<b>782,108</b>	<b>0</b>	<b>17,270,031</b>	<b>17,248,805</b>	<b>20</b>
Beginning Fund Balance	21	1,326,622	527,382	0	651,442	189,878	0	4,549,592	3,384,634	21
<b>Total Resources</b>	<b>22</b>	<b>2,473,589</b>	<b>1,006,474</b>	<b>0</b>	<b>2,140,943</b>	<b>971,986</b>	<b>0</b>	<b>21,819,623</b>	<b>20,633,439</b>	<b>22</b>

**Requirements:**

Instruction	23	50,825	35,524	0		0	0	9,493,422	8,769,276	23
Student Support Services	24	0	0	0		0	0	342,749	291,771	24
Instructional Staff Support Services	25	24,824	42,800	0		0	0	807,430	688,339	25
General Administration	26	856	0	0		0	0	418,874	367,674	26
School/Building Administration	27	1,926	8,954	0		0	0	892,810	871,049	27
Business & Central Administration	28	428	60,241	0	0	6,022	0	239,224	200,380	28
Plant Operation and Maintenance	29	15,622	23,876	0		9,724	0	1,116,105	1,003,696	29
Student Transportation	30	535	60,519	0		0	0	399,819	405,769	30
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Noninstructional Programs	32	0	0	0		768,503	0	740,766	714,182	32
Facilities Acquisition and Construction	33	616,309	576,459	0			0	460,531	218,395	33
Debt Service (Principal, interest, fiscal charges)	34	0	0	0	1,481,303			1,196,391	1,202,500	34
AEA Support - Direct to AEA	35							503,917	491,424	35
<b>Total Expenditures</b>	<b>36</b>	<b>711,325</b>	<b>808,373</b>	<b>0</b>	<b>1,481,303</b>	<b>784,249</b>	<b>0</b>	<b>16,612,038</b>	<b>15,224,455</b>	<b>36</b>
Transfers Out/Special Items/Down Adj	37	700,738	0	0	0	0	0	701,626	859,392	37
<b>Total Expenditures &amp; Other Uses</b>	<b>38</b>	<b>1,412,063</b>	<b>808,373</b>	<b>0</b>	<b>1,481,303</b>	<b>784,249</b>	<b>0</b>	<b>17,313,664</b>	<b>16,083,847</b>	<b>38</b>
Ending Fund Balance	39	1,061,526	198,101	0	659,640	187,737	0	4,505,959	4,549,592	39
<b>Total Requirements</b>	<b>40</b>	<b>2,473,589</b>	<b>1,006,474</b>	<b>0</b>	<b>2,140,943</b>	<b>971,986</b>	<b>0</b>	<b>21,819,623</b>	<b>20,633,439</b>	<b>40</b>

**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 GO Debt paid by Debt Service Tax.

Project Name (A)	Amount of Issue (B)	Type of Issue - Indicate GO (General Obligation Bond) or Non-GO (C)	Date General Obligation Bond Certified to County Auditor (D)	Principal Due FY17 (E)	Interest Due FY17 +(F)	Bond Registration Due FY17 +(G)	Total Obligation Due FY17 =(H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(I)	VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(J)
(1) All Voted PPEL Loan agreements on this line		Non-GO					0		0
(2) All Other Long Term Debt Below this line									
(3) Refunding Bonds-2010(High School Bonds)	4,430,000	GO	11/19/02	420,000	75,065	500	495,565		495,565
(4) 2008 Sales Tax Revenue Bonds=MS/ELC	4,125,000	Non-GO	3/4/08	415,000	83,138	2,500	500,638	500,638	0
(5) 2012 Sales Tax Revenue Bonds=MS/ELC	1,465,000	Non-GO	4/1/12	180,000	17,600	2,500	200,100	200,100	0
(6)							0		0
(7) Pre-Fund Debt Service	285,000			285,000			285,000		285,000
(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)				1,300,000	175,803	5,500	1,481,303	700,738	780,565