

TAX BUDGET

Fiscal 2013

Columbiana County, Ohio

From:

Office of the Board of Education, Columbiana County Vocational School District, January 13, 2012.

To the County Auditor:

The Board of Education of said School District hereby submits its annual Budget for the year commencing July 1st, 2012 for consideration of the County Budget Commission.

President of the Board

SCHEDULE A

Summary of Amounts Required From General Property Tax Approved By Budget Commission, and County Auditor's Estimated Rates

FUND	Fiscal Year Amount Requested of Budget Commission Inside/Outside	Fiscal Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Fiscal Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied			
				Inside 10 Mill Limit FY	Inside 10 Mill Limit TY	Outside 10 Mill Limit FY	Outside 10 Mill Limit TY
	Column 1	Column 2	Column 3	4	5	6	7
Governmental Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX
General Fund	2.80						
Proprietary Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX
Fiduciary Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	2.80			XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX

SCHEDULE B

Levies Outside 10 Mill Limitation, Exclusive of Debt Levies

FUND	Maximum Rate Authorized To Be Levied	Tax Year County Auditor's Estimate of Yield of Levy	Fiscal Year County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column 3)
General Fund:			
Current Expense Levy authorized by voters on 06/08/82 not to exceed continuous years	2.80		
Total General Fund Outside 10 Mill Limitation	2.80		
Special Levy Funds:			
Fund			

EXHIBIT I

FUND NAME: GENERAL
 FUND NUMBER: 001
 FUND TYPE: GOVERNMENTAL

Description (1)	BUDGET YEAR					
	2nd Last Fiscal Year (to 6/30/11) (2)	Last Fiscal Year (to 6/30/12) (3)	7/1/2012 to 12/31/2012 (4)	1/1/2013 to 6/30/2013 (5)	Total Fiscal 2013	7/1/2013 to 12/31/2013 (6)
REVENUES	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1000 Receipts from Local Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1100 Taxes	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1110 General Property Tax	1,756,695	1,777,757	802,352	984,320	1,786,672	810,000
1120 Tangible Personal Property	160,328	162,056	82,000	82,000	164,000	82,000
1130 Income Tax						
1190 Other Receipts (Local Taxes)						
Total Taxes	\$1,917,023	\$1,939,813	\$884,352	\$1,066,320	\$1,950,672	\$892,000
1200-1800 Other Receipts from Local Sources						
1200 Tuition	240,000	240,000	120,000	120,000	240,000	120,000
1300 Transportation Fees						
1400 Earnings on Investments						
1500 Food Services						
1600 Extra Curricular Activities						
1700 Classroom Materials and Fees						
1800 Misc. Receipts from Local Sources	74,043	77,207	37,500	37,500	75,000	37,500
Total Other Receipts from Local Sources	\$314,043	\$317,207	\$157,500	\$157,500	\$315,000	\$157,500
1900 Other Revenue Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1910 Prem./Accr'd Int. on Bonds/Notes Sold						
1920 Sale of Bonds						
1930 Sale and Loss of Assets						
1931 Sale of Fixed Assets	1,000	1,000	500	500	1,000	500
1932 Compensation for Loss of Assets						
1933 Sale of Personal Property						
1940 Proceeds from Sale of Notes						
Total Other Revenue Sources	\$1,000	\$1,000	500	500	1,000	\$500
Total Receipts from Local Sources	\$2,232,066	\$2,258,020	\$1,042,352	\$1,224,320	\$2,266,672	\$1,050,000
2000 Receipts-Intermediate Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2100 Unrestricted Grants-in-Aid						
2200 Restricted Grants-in-Aid						
2300 Rev. for/on behalf of the School District						
2400 Revenue in Lieu of Taxes						
Total Receipts from Intermediate Sources						
3000 Revenue from State Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
3000 Revenue from State, excl 3130	3,451,848	3,459,204	1,729,602	1,729,602	3,459,204	1,729,602
3130 Property Tax Allocation	484,662	340,699	136,262	166,544	302,806	138,000
3170 School Bus Subsidy						
Total Revenue from State Sources	\$3,936,510	\$3,799,903	\$1,865,864	\$1,896,146	\$3,762,010	\$1,867,602
4000 Revenue from Federal Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4100 Unrestricted Grants-in-Aid						
4200 Restricted Grants-in-Aid	38,659					
4300 Revenue for/on behalf of the School District						
4400 Revenue in Lieu of Taxes						
Total Revenue from Federal Sources	\$38,659	\$35,495				
5000 Other Revenue Receipts	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
5100 Transfers - In		500,000				
5200 Return of Advances	100,855	117,954		110,000	110,000	
5300 Refund of Prior Year's Expenditure	10,206	10,000	5,000	5,000	10,000	5,000
Total Other Revenue Receipts	\$111,061	\$627,954	\$5,000	\$115,000	\$120,000	\$5,000
Total Revenues	\$6,318,296	\$6,721,372	\$2,913,216	\$3,235,466	\$6,148,682	\$2,922,602

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Description (1)	2nd Last Fiscal Year (to 6/30/11) (2)	Last Fiscal Year (to 6/30/12) (3)	BUDGET YEAR		Total Fiscal 2013	7/1/2013 to 12/31/2013 (6)
			7/1/2012 to 12/31/2012 (4)	1/1/2013 to 6/30/2013 (5)		
EXPENDITURES	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1000 Instruction	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	1,457,650	1,560,493	784,148	784,148	1,568,295	799,831
200 Employees Retire. & Insur. Bene.	694,737	557,788	292,839	292,839	585,677	307,481
400 Purchased Services	112,653	148,500	65,000	65,000	130,000	65,650
500 Supplies and Materials	229,951	286,461	143,231	143,231	286,461	143,231
600 Capital Outlay	177,542	105,495	52,748	52,748	105,495	52,748
700 Capital Outlay - Replacement						
800 Miscellaneous Objects	2,559	2,500	1,250	1,250	2,500	1,250
900 Other Uses of Funds		63,000	33,075	33,075	66,150	34,729
Total Instruction	\$2,675,092	\$2,724,237	\$1,372,289	\$1,372,289	2,744,579	\$1,404,918
2000 Supporting Services	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	1,207,632	1,049,098	527,172	527,172	1,054,343	537,715
200 Employees Retire. & Insur. Bene.	652,347	497,470	261,172	261,172	522,344	274,230
400 Purchased Services	457,325	525,053	267,777	267,777	535,554	270,455
500 Supplies and Materials	108,597	166,053	83,027	83,027	166,053	83,027
600 Capital Outlay	90,393	110,060	55,030	55,030	110,060	55,030
700 Capital Outlay - Replacement						
800 Miscellaneous Objects	87,480	95,780	48,369	48,369	96,738	50,787
900 Other Uses of Funds						
Total Supporting Services	\$2,603,774	\$2,443,514	\$1,242,546	\$1,242,546	2,485,092	\$1,271,244
3000 Operation of Non-Instructional Services	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services						
200 Employees Retire. & Insur. Bene.						
400 Purchased Services						
500 Supplies and Materials						
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Operation of Non-Instructional Services						
4000 Extracurricular Activities	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	8,800	11,200	5,500	5,500	11000	2,500
200 Employees Retire. & Insur. Bene.	1,352	168	639	639	1278	671
400 Purchased Services	6,628	7,000	5,000	5,000	10000	5,250
500 Supplies and Materials						
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects	8,782	15,000	8,500	8,500	17,000	8,500
900 Other Uses of Funds						
Total Extracurricular Activities	25,562	33,368	19,639	19,639	33368	16,921
5000 Facility Acquisition/Const. Services	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services						
200 Employees Retire. & Insur. Bene.						
400 Purchased Services	117,249	200,000	105,000	105,000	210,000	110,250
500 Supplies and Materials						
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Facilities Acquisit/Const Service	\$117,249	\$200,000	\$55,000	\$55,000	210,000	
6000 Debt Service	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
6100 Repayment of Debt						
Total Debt Service						

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7000 Other Use of Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
7100 Contingencies						
7200 Transfers - Out	502,000	1,707,000	652,500		652,500	69,201
7400 Advances - Out	100,855	108,235	110,000		110,000	110,000
7500 Refund of Prior Year Receipts						
7900 Other Miscellaneous Use of Funds						
Total Other Uses of Funds	\$602,855	\$1,815,235	\$762,500		\$762,500	\$179,201
Total Expenditures	\$6,024,532	\$7,216,354	\$3,451,974	\$2,689,474	\$6,235,539	\$2,872,284
REVENUE OVER (UNDER) EXPENDITURES	\$293,764	(\$494,982)	(\$538,758)	\$545,992	(\$86,857)	\$50,318
Beginning Unencumbered Fund Balance	3,257,425	3,506,323	3,011,341	2,472,583	3,011,341	2,924,484
Ending Cash Fund Balance	3,551,189	3,011,341	2,472,583	3,018,574	2,924,484	2,974,802
Encumbrances (outstanding @ yearend)	44,866					
Estimated Ending Unencumbered Balance	\$3,506,323	\$3,011,341	\$2,472,583	\$3,018,574	\$2,924,484	\$2,974,802

EXHIBIT III

FUND	Estimated Unencumbered Fund Balance 7/1/2012	Fiscal Year Estimated Receipts	Total Available for Expenditure	BUDGET YEAR Expenditures and Encumbrances			Estimated Unencumbered Balance 6/30/2013
				Personal Services	Other	Total	
GOVERNMENTAL:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Special Revenue	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
413 Adult Full Serve		25,000	25,000		25,000	25,000	
451 One Net Subsidy		1,800	1,800		1,800	1,800	
461 Vocational Education Enhancement		4,000	4,000		4,000	4,000	
501 ABLE		176,830	176,830	140,000	36,830	176,830	
524 C.D.P. Secondary		151,411	151,411	151,411		151,411	
C.D.P. Adult		90,054	90,054	84,054	6,000	90,054	
590 Title II-A		2,954	2,954		2,954	2,954	
Total Special Revenue		452,049	452,049	375,465	76,584	452,049	
Debt Service	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Total Debt Service							
Capital Projects	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
003 Permanent Improvement	1,656,628	550,000	2,206,628		750,000	750,000	1,456,628
Total Capital Projects	1,656,628	550,000	2,206,628		750,000	750,000	1,456,628
PROPRIETARY	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Enterprise	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
006 Lunchroom	40,000	153,300	193,300	15,000	165,000	180,000	13,300
009 Uniform Supply		15,000	15,000		15,000	15,000	
011 Rotary	30,000	50,000	80,000		50,000	50,000	30,000
012 Adult Education	150,000	1,000,000	1,150,000	350,000	650,000	1,000,000	150,000
Total Enterprise	220,000	1,218,300	1,438,300	365,000	880,000	1,245,000	193,300
Internal Service	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
014 Farm		6,583	6,583				6,583
024 Employee Benefits	100,000		100,000		100,000	100,000	
Total Internal Service	106,583		106,583		100,000	100,000	6,583
FIDUCIARY	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Expendable Trust	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
022 Pell		400,000	400,000		400,000	400,000	
Total Expendable Trust		400,000	400,000		400,000	400,000	
Non-Expendable Trust	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Total Non-Expendable Trust							
TOTAL FOR MEMORANDUM ONLY	1,983,211	2,620,349	4,603,560	740,465	2,206,584	2,947,049	1,656,511

EXHIBIT IV
Statement of Permanent Improvements

Description	Estimated Cost of Permanent Improvements	Amount to be Budgeted During Current Year	Name of Paying Fund
New Science Labs	750,000	750,000	Permanent Improvement

