

	E	F	H	I	J	K	L	M	N	O	P	Q	R	S
1	WARREN COUNTY SCHOOL DISTRICT													
2	2019-20 Working Budget Draft													
3	5-Year Projection					100% Burn Rate - No Tax Increase								
4	99.80% Burn Rate													
5														
6	EXPENDITURES		2018-19	2018-19	Est vs 18-19	2019-20	Est	2020-21	Est	2021-22	Est	2022-23	Est	2023-24
7	Code	Object of Expenditure	Approved Budget	Estimate	Bud % Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection
8	100	Total Salaries	\$ 29,983,095	\$ 29,923,129	2.0%	\$ 30,582,757	2.0%	\$ 31,194,412	2.0%	\$ 31,818,301	2.0%	\$ 32,454,667	2.0%	\$ 33,103,760
9	200	Employee Benefits	\$ 22,432,866	\$ 22,388,000	2.7%	\$ 23,046,301	3.9%	\$ 23,955,436	3.9%	\$ 24,891,083	3.8%	\$ 25,847,701	4.1%	\$ 26,915,276
10	211/212/213	Medical/Dental/Life	\$ 9,721,770	\$ 9,702,326	1.4%	\$ 9,860,889	5.0%	\$ 10,353,933	5.0%	\$ 10,871,630	5.0%	\$ 11,415,211	5.0%	\$ 11,985,972
11	220	Social Security	\$ 2,342,970	\$ 2,338,284	-0.1%	\$ 2,339,581	2.0%	\$ 2,386,373	2.0%	\$ 2,434,100	2.0%	\$ 2,482,782	2.0%	\$ 2,532,438
12	230	Retirement	\$ 10,009,551	\$ 9,989,532	4.8%	\$ 10,486,827	3.5%	\$ 10,852,536	3.4%	\$ 11,219,133	3.2%	\$ 11,579,825	3.8%	\$ 12,023,286
13	2XX	Other Benefits	\$ 358,575	\$ 357,858	0.1%	\$ 359,004	1.0%	\$ 362,594	1.0%	\$ 366,220	1.0%	\$ 369,882	1.0%	\$ 373,581
14	300	Purchased Prof & Tech Svcs	\$ 2,309,975	\$ 2,305,355	1.2%	\$ 2,337,147	1.0%	\$ 2,360,519	1.0%	\$ 2,384,124	1.0%	\$ 2,407,965	1.0%	\$ 2,432,045
15	322	IU Contracts	\$ 224,951	\$ 224,501	24.2%	\$ 279,333	1.0%	\$ 282,127	1.0%	\$ 284,948	1.0%	\$ 287,797	1.0%	\$ 290,675
16	323	Prof Serv Other Agency	\$ 224,888	\$ 224,438	-3.4%	\$ 217,145	1.0%	\$ 219,316	1.0%	\$ 221,509	1.0%	\$ 223,725	1.0%	\$ 225,962
17	329	Kelly Services	\$ 1,098,950	\$ 1,096,752	0.0%	\$ 1,098,950	1.0%	\$ 1,109,939	1.0%	\$ 1,121,039	1.0%	\$ 1,132,249	1.0%	\$ 1,143,572
18	330	Professional Services	\$ 302,381	\$ 301,776	-4.3%	\$ 289,381	1.0%	\$ 292,275	1.0%	\$ 295,198	1.0%	\$ 298,150	1.0%	\$ 301,131
19	3XX	Purchased Serv Other	\$ 458,806	\$ 457,889	-1.4%	\$ 452,338	1.0%	\$ 456,862	1.0%	\$ 461,430	1.0%	\$ 466,045	1.0%	\$ 470,705
20	400	Purchased Property Svcs	\$ 1,371,742	\$ 1,368,998	0.0%	\$ 1,371,519	1.0%	\$ 1,385,234	1.0%	\$ 1,399,087	1.0%	\$ 1,413,078	1.0%	\$ 1,427,208
21	424	Water/Sewage	\$ 116,900	\$ 116,666	0.0%	\$ 116,900	1.0%	\$ 118,069	1.0%	\$ 119,250	1.0%	\$ 120,442	1.0%	\$ 121,647
22	432	B & G Repairs	\$ 142,319	\$ 142,034	0.1%	\$ 142,419	1.0%	\$ 143,843	1.0%	\$ 145,281	1.0%	\$ 146,734	1.0%	\$ 148,202
23	431/438	Maintenance Contracts	\$ 955,060	\$ 953,150	0.0%	\$ 955,060	1.0%	\$ 964,611	1.0%	\$ 974,257	1.0%	\$ 983,999	1.0%	\$ 993,839
24	4XX	Other Property Svcs	\$ 157,463	\$ 157,148	-0.2%	\$ 157,140	1.0%	\$ 158,712	1.0%	\$ 160,299	1.0%	\$ 161,902	1.0%	\$ 163,521
25	500	Other Purchased Svcs	\$ 11,270,024	\$ 11,247,484	3.6%	\$ 11,676,370	2.9%	\$ 12,013,886	2.2%	\$ 12,281,909	2.2%	\$ 12,557,909	2.3%	\$ 12,842,157
26	51X	Transportation	\$ 5,502,136	\$ 5,491,132	1.0%	\$ 5,559,600	1.0%	\$ 5,615,196	1.0%	\$ 5,671,348	1.0%	\$ 5,728,062	1.0%	\$ 5,785,342
27	52X	Insurance	\$ 176,642	\$ 176,288	8.4%	\$ 191,474	5.0%	\$ 201,047	5.0%	\$ 211,100	5.0%	\$ 221,655	5.0%	\$ 232,737
28	56X	Charter & Cyber Tuition/Spec Schools	\$ 5,073,540	\$ 5,063,392	5.0%	\$ 5,327,331	5.0%	\$ 5,593,697	3.5%	\$ 5,789,477	3.5%	\$ 5,992,108	3.5%	\$ 6,201,832
29	5XX	Other Purchased Svcs	\$ 517,707	\$ 516,671	15.5%	\$ 597,966	1.0%	\$ 603,946	1.0%	\$ 609,985	1.0%	\$ 616,085	1.0%	\$ 622,246
30	600	Supplies	\$ 3,189,142	\$ 3,182,763	-3.7%	\$ 3,069,983	14.0%	\$ 3,499,933	-10.7%	\$ 3,125,132	10.9%	\$ 3,465,584	-7.3%	\$ 3,211,290
31	610	General Supplies	\$ 1,768,109	\$ 1,764,572	-8.5%	\$ 1,618,657	1.0%	\$ 1,634,843	1.0%	\$ 1,651,192	1.0%	\$ 1,667,703	1.0%	\$ 1,684,380
32	621/622	Gas & Electric	\$ 694,000	\$ 692,612	0.0%	\$ 694,000	1.0%	\$ 700,940	1.0%	\$ 707,949	1.0%	\$ 715,029	1.0%	\$ 722,179
33	640	Textbooks & Periodicals	\$ 21,863	\$ 21,819	24.2%	\$ 27,156	1.0%	\$ 27,428	1.0%	\$ 27,702	1.0%	\$ 27,979	1.0%	\$ 28,259
34	640P	Textbooks 7 Year Plan	\$ 550,000	\$ 548,900	4.5%	\$ 575,000	70.4%	\$ 980,000	-41%	\$ 580,000	54.3%	\$ 895,000	-31.3%	\$ 615,000
35	650	Technology Supplies	\$ 125,000	\$ 124,750	0.0%	\$ 125,000	1.0%	\$ 126,250	1.0%	\$ 127,513	1.0%	\$ 128,788	1.0%	\$ 130,076
36	6XX	Other Supplies	\$ 30,171	\$ 30,110	0.0%	\$ 30,171	1.0%	\$ 30,472	1.0%	\$ 30,777	1.0%	\$ 31,085	1.0%	\$ 31,396
37	700	Property	\$ 1,416,090	\$ 1,413,257	26.6%	\$ 1,792,241	18.9%	\$ 2,130,401	-5.5%	\$ 2,012,452	-9.8%	\$ 1,815,575	-1.2%	\$ 1,793,740
38	752	Capital Equip - Add	\$ 59,177	\$ 59,059	-2.9%	\$ 57,477	2.0%	\$ 58,627	2.0%	\$ 59,800	2.0%	\$ 60,996	2.0%	\$ 62,215
39	752P	Technology Equipment - 7 Year Plan	\$ 1,169,898	\$ 1,167,558	32.1%	\$ 1,545,907	21.7%	\$ 1,881,029	-6.4%	\$ 1,760,000	-11.4%	\$ 1,560,000	-1.6%	\$ 1,535,000
40	758	Additional Instructional Software	\$ 38,587	\$ 38,510	0.0%	\$ 38,587	1.0%	\$ 38,973	1.0%	\$ 39,363	1.0%	\$ 39,757	1.0%	\$ 40,154
41	762	Equipment Replacement	\$ 148,427	\$ 148,130	1.2%	\$ 150,269	1.0%	\$ 151,772	1.0%	\$ 153,290	1.0%	\$ 154,822	1.0%	\$ 156,371
42	800	Other Object	\$ 3,432,061	\$ 3,425,196	-2.3%	\$ 3,352,703	-0.4%	\$ 3,339,854	-0.4%	\$ 3,326,709	-0.4%	\$ 3,313,183	-0.4%	\$ 3,299,099
43	830	Interest Bonds	\$ 3,316,785	\$ 3,310,151	-2.4%	\$ 3,238,153	-0.4%	\$ 3,224,159	-0.4%	\$ 3,209,857	-0.5%	\$ 3,195,162	-0.5%	\$ 3,179,898
44	8XX	Other	\$ 115,276	\$ 115,045	-0.6%	\$ 114,550	1.0%	\$ 115,695	1.0%	\$ 116,852	1.0%	\$ 118,021	1.0%	\$ 119,201
45	900	Other Uses of Funds	\$ 5,410,177	\$ 5,399,356	3.7%	\$ 5,612,036	5.4%	\$ 5,916,717	4.0%	\$ 6,156,269	3.9%	\$ 6,394,425	4.0%	\$ 6,648,100
46	910	Principal - Bonds	\$ 3,928,181	\$ 3,920,325	-0.4%	\$ 3,914,400	1.6%	\$ 3,976,700	-0.1%	\$ 3,971,751	-0.2%	\$ 3,963,181	0.1%	\$ 3,967,794
47	930	Fund Transfers	\$ 831,996	\$ 830,332	1.9%	\$ 847,636	5.0%	\$ 890,017	5.0%	\$ 934,518	5.0%	\$ 981,244	5.0%	\$ 1,030,306
48	930P	Fund Transfer - Capital Reserve 7 Year Project	\$ 500,000	\$ 499,000	40.0%	\$ 700,000	28.6%	\$ 900,000	22.2%	\$ 1,100,000	18.2%	\$ 1,300,000	15.4%	\$ 1,500,000
49	9XX	Other	\$ 150,000	\$ 149,700	0.0%	\$ 150,000	0.0%	\$ 150,000	0.0%	\$ 150,000	0.0%	\$ 150,000	0.0%	\$ 150,000
50	TOTAL EXPENDITURES		\$ 80,815,171	\$ 80,653,541	2.5%	\$ 82,841,058	3.6%	\$ 85,796,393	1.9%	\$ 87,395,066	2.6%	\$ 89,670,086	2.2%	\$ 91,672,676
52														
53														
54	REVENUES		2018-19	2018-19	Est	2019-20	Est	2020-21	Est	2021-22	Est	2022-23	Est	2023-24
55	Code	Local Revenue	Approved Budget	Estimate	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection
56	6111	Current Real Estate Taxes	\$ 20,997,790	\$ 20,761,288	-1.2%	\$ 20,743,748	0.5%	\$ 20,847,467	0.5%	\$ 20,951,704	0.5%	\$ 21,056,463	0.5%	\$ 21,161,745
57	6113/6114	Public Utility/Pay in Lieu/Forestry	\$ 253,000	\$ 239,294	0.0%	\$ 253,000	0.0%	\$ 253,000	0.0%	\$ 253,000	0.0%	\$ 253,000	0.0%	\$ 253,000
58	6143	Occupational Priv Tax	\$ 90,000	\$ 81,441	-8.9%	\$ 82,000	0.0%	\$ 82,000	0.0%	\$ 82,000	0.0%	\$ 82,000	0.0%	\$ 82,000
59	6151	Earned Income	\$ 3,050,000	\$ 3,050,000	3.3%	\$ 3,150,000	1.0%	\$ 3,181,500	1.0%	\$ 3,213,315	1.0%	\$ 3,245,448	1.0%	\$ 3,277,903
60	6153	Real Estate Transfer	\$ 250,000	\$ 309,196	20.0%	\$ 300,000	0.0%	\$ 300,000	0.0%	\$ 300,000	0.0%	\$ 300,000	0.0%	\$ 300,000
61	6400	Delinquent	\$ 1,639,700	\$ 1,639,700	-7.6%	\$ 1,515,000	0.0%	\$ 1,515,000	0.0%	\$ 1,515,000	0.0%	\$ 1,515,000	0.0%	\$ 1,515,000
62	6500	Earnings Investment Income	\$ 135,000	\$ 268,000	85.2%	\$ 250,000	0.0%	\$ 250,000	0.0%	\$ 250,000	0.0%	\$ 250,000	0.0%	\$ 250,000
63	6700	Athletic, Admissions & Student Contributions	\$ 97,000	\$ 171,518	75.3%	\$ 170,000	0.0%	\$ 170,000	0.0%	\$ 170,000	0.0%	\$ 170,000	0.0%	\$ 170,000
64	6900	Miscellaneous	\$ 245,000	\$ 194,288	188.6%	\$ 707,000	0.0%	\$ 227,000	0.0%	\$ 227,000	0.0%	\$ 227,000	0.0%	\$ 227,000
65		Total Local Revenue	\$ 26,757,490	\$ 26,714,725	1.5%	\$ 27,170,748	-1.3%	\$ 26,825,967	0.5%	\$ 26,962,019	0.5%	\$ 27,098,911	0.5%	\$ 27,236,648

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66														
67														
68	REVENUES		2018-19	2018-19	Est	2019-20	Est	2020-21	Est	2021-22	Est	2022-23	Est	2023-24
69	Code	State Revenue	Approved Budget	Estimate	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection
70	7110	Basic Ed Funding	\$ 25,498,955	\$ 25,498,955	1.8%	\$ 25,961,476	1.0%	\$ 26,221,091	1.0%	\$ 26,483,302	1.0%	\$ 26,748,135	1.0%	\$ 27,015,616
71	7140	Charter School Subsidy	\$ -			\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -
72	7160	Tuition Orph/Private	\$ -			\$ 20,000	0.0%	\$ 20,000	0.0%	\$ 20,000	0.0%	\$ 20,000	0.0%	\$ 20,000
73	7220	Vocational Ed Subsidy	\$ 370,000	\$ 357,775	0.0%	\$ 370,000	0.0%	\$ 370,000	0.0%	\$ 370,000	0.0%	\$ 370,000	0.0%	\$ 370,000
74	7271	Special Ed Subsidy	\$ 4,216,334	\$ 4,216,334	3.4%	\$ 4,360,804	1.0%	\$ 4,404,412	1.0%	\$ 4,448,456	1.0%	\$ 4,492,941	1.0%	\$ 4,537,870
75	7310	Pupil Transportation Subsidy	\$ 3,350,000	\$ 3,350,000	-1.5%	\$ 3,300,000	0.5%	\$ 3,316,500	0.5%	\$ 3,333,083	0.5%	\$ 3,349,748	0.5%	\$ 3,366,497
76	7320	Rentals Subsidy	\$ 1,091,336	\$ 1,091,336	1.9%	\$ 1,112,135	-2.7%	\$ 1,082,526	-0.2%	\$ 1,079,832	-0.8%	\$ 1,071,562	-0.4%	\$ 1,066,786
77	7330	Medical and Dental Svcs	\$ 85,000	\$ 86,733	0.0%	\$ 85,000	0.0%	\$ 85,000	0.0%	\$ 85,000	0.0%	\$ 85,000	0.0%	\$ 85,000
78	7340	Property relief	\$ 2,736,078	\$ 2,736,078	0.0%	\$ 2,736,078	0.0%	\$ 2,736,078	0.0%	\$ 2,736,078	0.0%	\$ 2,736,078	0.0%	\$ 2,736,078
79	7500	Other Grants	\$ 1,023,439	\$ 1,060,949	0.0%	\$ 1,023,439	0.0%	\$ 1,023,439	0.0%	\$ 1,023,439	0.0%	\$ 1,023,439	0.0%	\$ 1,023,439
80	7810	Social Security	\$ 1,399,185	\$ 1,350,000	-2.3%	\$ 1,367,086	2.0%	\$ 1,394,427	2.0%	\$ 1,422,316	2.0%	\$ 1,450,762	2.0%	\$ 1,479,777
81	7820	Retirement	\$ 6,114,347	\$ 6,360,978	6.1%	\$ 6,485,213	3.4%	\$ 6,707,514	3.2%	\$ 6,924,308	3.9%	\$ 7,193,252	3.3%	\$ 7,431,287
82		Total State Revenue	\$ 45,884,674	\$ 46,109,138	2.0%	\$ 46,821,231	1.2%	\$ 47,360,987	1.2%	\$ 47,925,813	1.3%	\$ 48,540,916	1.2%	\$ 49,132,350
83														
84			2018-19	2018-19	Est	2019-20	Est	2020-21	Est	2021-22	Est	2022-23	Est	2023-24
85	Code	Federal Revenue	Approved Budget	Estimate	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection
86	8100	Impact Aid	\$ 120,000	\$ 183,515	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000
87	8512	Idea Part B	\$ 1,020,022	\$ 1,012,562	-2.6%	\$ 993,440	0.0%	\$ 993,440	0.0%	\$ 993,440	0.0%	\$ 993,440	0.0%	\$ 993,440
88	8514	Title I	\$ 1,770,410	\$ 1,770,410	-1.0%	\$ 1,752,332	0.0%	\$ 1,752,332	0.0%	\$ 1,752,332	0.0%	\$ 1,752,332	0.0%	\$ 1,752,332
89	8515	Title IIA	\$ 249,472	\$ 249,472	-0.7%	\$ 247,721	0.0%	\$ 247,721	0.0%	\$ 247,721	0.0%	\$ 247,721	0.0%	\$ 247,721
90	8517	21st Century	\$ 592,400	\$ 592,400	0.0%	\$ 592,400	0.0%	\$ 592,400	0.0%	\$ 592,400	0.0%	\$ 592,400	0.0%	\$ 592,400
91	8517	Title IVA	\$ 99,870	\$ 99,870	0.0%	\$ 99,870	0.0%	\$ 99,870	0.0%	\$ 99,870	0.0%	\$ 99,870	0.0%	\$ 99,870
92	8519	Rural Low Income	\$ -	\$ 90,290		\$ 82,782	0.0%	\$ 82,782	0.0%	\$ 82,782	0.0%	\$ 82,782	0.0%	\$ 82,782
93	8521	Carl Perkins	\$ 91,878	\$ 91,878	0.0%	\$ 91,878	0.0%	\$ 91,878	0.0%	\$ 91,878	0.0%	\$ 91,878	0.0%	\$ 91,878
94	8733	QZAB Interest	\$ 1,802,439	\$ 1,802,439	-1.5%	\$ 1,774,971	1.5%	\$ 1,802,439	0.0%	\$ 1,802,439	0.0%	\$ 1,802,439	0.0%	\$ 1,802,439
95	8800	Medical Assistance	\$ 150,000	\$ 227,484	58.8%	\$ 238,198	0.0%	\$ 238,198	0.0%	\$ 238,198	0.0%	\$ 238,198	0.0%	\$ 238,198
96		Total Federal Revenue	\$ 5,896,491	\$ 6,120,320	1.6%	\$ 5,993,592	0.5%	\$ 6,021,060	0.0%	\$ 6,021,060	0.0%	\$ 6,021,060	0.0%	\$ 6,021,060
97														
98														
99			2018-19	2018-19	Est	2019-20	Est	2020-21	Est	2021-22	Est	2022-23	Est	2023-24
100	Code	Other	Approved Budget	Estimate	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection
101	9000	Other	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
102		Total Other	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
103														
104	TOTAL REVENUE		\$ 78,538,655	\$ 78,944,183		\$ 79,985,571		\$ 80,208,014		\$ 80,908,892		\$ 81,660,887		\$ 82,390,057
106														
107			2018-19	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24
108			Approved Budget	Estimate		Projection		Projection		Projection		Projection		Projection
109	REVENUES		\$ 78,538,655	\$ 78,944,183		\$ 79,985,571		\$ 80,208,014		\$ 80,908,892		\$ 81,660,887		\$ 82,390,057
110	EXPENDITURES		\$ 80,815,171	\$ 80,653,541		\$ 82,841,058		\$ 85,796,393		\$ 87,395,066		\$ 89,670,086		\$ 91,672,676
111	OPERATING SURPLUS/(DEFICIT) - STARTING		\$ (2,276,516)	\$ (1,709,358)		\$ (2,855,487)		\$ (5,588,380)		\$ (6,486,174)		\$ (8,009,198)		\$ (9,282,618)
112	Projected Committed Fund Balance Use		\$ 844,001			\$ 946,008		\$ 1,456,130		\$ 1,625,101		\$ 470,101		\$ 410,101
113	NET SURPLUS/(DEFICIT) AFTER PLANNED FUND BALANCE USE		\$ (1,432,515)			\$ (1,909,479)		\$ (4,132,250)		\$ (4,861,073)		\$ (7,539,097)		\$ (8,872,517)
114														
115														
116	FUND BALANCE ROLLFORWARD													
117	Fund Balance @ 6/30/18		\$ 18,417,033	\$ 18,417,033		\$ 16,707,675		\$ 13,852,189		\$ 8,263,809		\$ 1,777,635		\$ (6,231,563)
118	Increase/(Decrease) to Fund Balance		\$ (2,276,516)	\$ (1,709,358)		\$ (2,855,487)		\$ (5,588,380)		\$ (6,486,174)		\$ (8,009,198)		\$ (9,282,618)
119	PROJECTED FUND BALANCE		\$ 16,140,517	\$ 16,707,675		\$ 13,852,189		\$ 8,263,809		\$ 1,777,635		\$ (6,231,563)		\$ (15,514,182)
120														
121														
122														
123														
124	PROPOSED COMMITTED FUND BALANCE USE:		2018-19			2019-20		2020-21		2021-22		2022-23		2023-24
125	TEXTBOOKS		\$ (370,000)			\$ (95,000)		\$ 280,000		\$ 720,000		\$ (85,000)		\$ 30,000
126	TECHNOLOGY		\$ 564,999			\$ 741,008		\$ 876,130		\$ 605,101		\$ 255,101		\$ 80,101
127	PSERS		\$ 249,002			\$ 200,000		\$ 200,000		\$ 200,000		\$ 200,000		\$ 200,000
128	DEBT		\$ 400,000			\$ 100,000		\$ 100,000		\$ 100,000		\$ 100,000		\$ 100,000
129														
130	ESTIMATED COMMITTED FUND USE		\$ 844,001			\$ 946,008		\$ 1,456,130		\$ 1,625,101		\$ 470,101		\$ 410,101