

	E	F	H	I	J	K	L	M	N	O	P	Q	R
1	WARREN COUNTY SCHOOL DISTRICT												
2	2020-21 Working Budget Draft												
3	5-Year Projection					100% Burn Rate - No Tax Increase							
4													
5	99.70% Burn Rate												
6	EXPENDITURES		2019-20	2019-20	2020-21	Est	2021-22	Est	2022-23	Est	2023-24	Est	2024-25
7	Code	Object of Expenditure	Approved Budget	Estimate	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection
8	100	Total Salaries	\$ 30,456,013	\$ 30,364,645	\$ 31,001,206	2.5%	\$ 32,091,353	2.5%	\$ 32,893,637	2.0%	\$ 33,551,510	2.0%	\$ 34,222,540
9	200	Employee Benefits	\$ 22,659,852	\$ 22,591,872	\$ 22,902,989	3.9%	\$ 23,798,014	4.4%	\$ 24,847,184	3.9%	\$ 25,810,771	3.9%	\$ 26,805,279
10	211/212/213	Medical/Dental/Life	\$ 9,501,385	\$ 9,472,881	\$ 9,184,272	5.0%	\$ 9,643,486	5.0%	\$ 10,125,660	5.0%	\$ 10,631,943	5.0%	\$ 11,163,540
11	220	Social Security	\$ 2,312,582	\$ 2,305,644	\$ 2,390,300	2.7%	\$ 2,454,989	2.5%	\$ 2,516,363	2.0%	\$ 2,566,690	2.0%	\$ 2,618,024
12	230	Retirement	\$ 10,469,881	\$ 10,438,471	\$ 10,849,593	3.4%	\$ 11,215,928	4.5%	\$ 11,716,713	3.4%	\$ 12,118,805	3.4%	\$ 12,525,450
13	2XX	Other Benefits	\$ 376,004	\$ 374,876	\$ 478,823	1.0%	\$ 483,611	1.0%	\$ 488,447	1.0%	\$ 493,332	1.0%	\$ 498,265
14	300	Purchased Prof & Tech Svcs	\$ 2,660,858	\$ 2,652,875	\$ 1,718,600	36.6%	\$ 2,347,859	1.0%	\$ 2,371,337	1.0%	\$ 2,395,051	1.0%	\$ 2,419,001
15	322	IU Contracts	\$ 106,623	\$ 106,303	\$ 162,608	1.0%	\$ 164,234	1.0%	\$ 165,876	1.0%	\$ 167,535	1.0%	\$ 169,211
16	323	Prof Serv Other Agency	\$ 217,145	\$ 216,493	\$ 171,205	1.0%	\$ 172,917	1.0%	\$ 174,646	1.0%	\$ 176,392	1.0%	\$ 178,156
17	329	Substitutes	\$ 1,054,853	\$ 1,051,688	\$ 51,322	1.0%	\$ 663,908	1.0%	\$ 670,547	1.0%	\$ 677,253	1.0%	\$ 684,025
18	330	Professional Services	\$ 289,381	\$ 288,513	\$ 289,381	1.0%	\$ 292,275	1.0%	\$ 295,198	1.0%	\$ 298,150	1.0%	\$ 301,131
19	3XX	Purchased Serv Other	\$ 992,856	\$ 989,877	\$ 1,044,084	1.0%	\$ 1,054,525	1.0%	\$ 1,065,070	1.0%	\$ 1,075,721	1.0%	\$ 1,086,478
20	400	Purchased Property Svcs	\$ 1,387,319	\$ 1,383,157	\$ 1,384,619	1.0%	\$ 1,398,465	1.0%	\$ 1,412,450	1.0%	\$ 1,426,575	1.0%	\$ 1,440,840
21	424	Water/Sewage	\$ 117,200	\$ 116,848	\$ 117,200	1.0%	\$ 118,372	1.0%	\$ 119,556	1.0%	\$ 120,751	1.0%	\$ 121,959
22	432	B & G Repairs	\$ 137,019	\$ 136,608	\$ 134,319	1.0%	\$ 135,662	1.0%	\$ 137,019	1.0%	\$ 138,389	1.0%	\$ 139,773
23	431/438	Maintenance Contracts	\$ 980,560	\$ 977,618	\$ 980,560	1.0%	\$ 990,366	1.0%	\$ 1,000,269	1.0%	\$ 1,010,272	1.0%	\$ 1,020,375
24	4XX	Other Property Svcs	\$ 152,540	\$ 152,083	\$ 152,540	1.0%	\$ 154,066	1.0%	\$ 155,607	1.0%	\$ 157,163	1.0%	\$ 158,734
25	500	Other Purchased Svcs	\$ 11,630,746	\$ 11,595,854	\$ 11,859,174	2.9%	\$ 12,207,089	2.3%	\$ 12,482,523	2.3%	\$ 12,766,194	2.3%	\$ 13,058,382
26	51X	Transportation	\$ 5,560,353	\$ 5,543,672	\$ 5,600,852	1.0%	\$ 5,656,861	1.0%	\$ 5,713,429	1.0%	\$ 5,770,564	1.0%	\$ 5,828,269
27	52X	Insurance	\$ 174,474	\$ 173,950	\$ 182,208	5.0%	\$ 191,318	5.0%	\$ 200,884	5.0%	\$ 210,929	5.0%	\$ 221,475
28	56X	Charter & Cyber Tuition/Spec Schools	\$ 5,327,331	\$ 5,311,349	\$ 5,550,878	5.0%	\$ 5,828,422	3.5%	\$ 6,032,416	3.5%	\$ 6,243,551	3.5%	\$ 6,462,075
29	5XX	Other Purchased Svcs	\$ 568,589	\$ 566,883	\$ 525,236	1.0%	\$ 530,488	1.0%	\$ 535,793	1.0%	\$ 541,151	1.0%	\$ 546,562
30	600	Supplies	\$ 2,996,189	\$ 2,987,201	\$ 3,038,523	21.1%	\$ 3,680,618	-15.6%	\$ 3,106,524	3.6%	\$ 3,217,690	-10.7%	\$ 2,874,117
31	610	General Supplies	\$ 1,599,013	\$ 1,594,216	\$ 1,743,908	1.0%	\$ 1,761,347	1.0%	\$ 1,778,960	1.0%	\$ 1,796,750	1.0%	\$ 1,814,718
32	621/622	Gas & Electric	\$ 642,600	\$ 640,672	\$ 642,600	1.0%	\$ 649,026	1.0%	\$ 655,516	1.0%	\$ 662,071	1.0%	\$ 668,692
33	640	Textbooks & Periodicals	\$ 26,406	\$ 26,327	\$ 25,290	1.0%	\$ 25,543	1.0%	\$ 25,799	1.0%	\$ 26,056	1.0%	\$ 26,317
34	640P	Textbooks 7 Year Plan	\$ 575,000	\$ 573,275	\$ 473,555	130.2%	\$ 1,090,000	-55%	\$ 490,000	17.3%	\$ 575,000	-64.3%	\$ 205,000
35	650	Technology Supplies	\$ 125,000	\$ 124,625	\$ 125,000	1.0%	\$ 126,250	1.0%	\$ 127,513	1.0%	\$ 128,788	1.0%	\$ 130,076
36	6XX	Other Supplies	\$ 28,171	\$ 28,086	\$ 28,171	1.0%	\$ 28,452	1.0%	\$ 28,737	1.0%	\$ 29,024	1.0%	\$ 29,314
37	700	Property	\$ 1,281,882	\$ 1,278,036	\$ 387,245	63.3%	\$ 632,399	-29.9%	\$ 443,598	12.0%	\$ 496,842	13.7%	\$ 565,134
38	752	Capital Equip - Add	\$ 57,477	\$ 57,305	\$ 68,128	2.0%	\$ 69,491	2.0%	\$ 70,881	2.0%	\$ 72,298	2.0%	\$ 73,744
39	752P	Technology Equipment - 7 Year Plan	\$ 1,044,898	\$ 1,041,763	\$ 140,000	172.9%	\$ 382,000	-50.3%	\$ 190,000	26.3%	\$ 240,000	27.1%	\$ 305,000
40	758	Additional Instructional Software	\$ 38,587	\$ 38,472	\$ 38,587	1.0%	\$ 38,973	1.0%	\$ 39,363	1.0%	\$ 39,757	1.0%	\$ 40,154
41	762	Equipment Replacement	\$ 140,919	\$ 140,496	\$ 140,529	1.0%	\$ 141,934	1.0%	\$ 143,354	1.0%	\$ 144,787	1.0%	\$ 146,235
42	800	Other Object	\$ 3,351,758	\$ 3,341,702	\$ 3,264,875	-0.5%	\$ 3,249,606	-0.5%	\$ 3,233,832	-0.5%	\$ 3,217,374	-0.3%	\$ 3,206,614
43	830	Interest Bonds	\$ 3,238,153	\$ 3,228,439	\$ 3,149,002	-0.5%	\$ 3,132,575	-0.5%	\$ 3,115,630	-0.6%	\$ 3,097,990	-0.4%	\$ 3,086,037
44	8XX	Other	\$ 113,605	\$ 113,264	\$ 115,873	1.0%	\$ 117,031	1.0%	\$ 118,202	1.0%	\$ 119,384	1.0%	\$ 120,577
45	900	Other Uses of Funds	\$ 5,487,036	\$ 5,470,575	\$ 10,076,456	-28.8%	\$ 7,178,805	2.5%	\$ 7,361,035	-1.0%	\$ 7,290,689	7.6%	\$ 7,841,642
46	910	Principal - Bonds	\$ 3,914,400	\$ 3,902,657	\$ 4,016,700	0.0%	\$ 4,016,754	-0.2%	\$ 4,008,181	0.2%	\$ 4,017,794	1.9%	\$ 4,093,046
47	930	Fund Transfers	\$ 847,636	\$ 845,093	\$ 891,477	5.0%	\$ 936,051	5.0%	\$ 982,854	5.0%	\$ 1,031,996	5.0%	\$ 1,083,596
48	930P	Fund Transfer - Capital Reserve 7 Year Project	\$ 575,000	\$ 573,275	\$ 600,000	4.2%	\$ 625,000	4.0%	\$ 650,000	3.8%	\$ 675,000	3.7%	\$ 700,000
49	9XX	Other	\$ 150,000	\$ 149,550	\$ 4,568,279	0.0%	\$ 1,601,000	0.0%	\$ 1,720,000	0.0%	\$ 1,565,899	0.0%	\$ 1,965,000
50	TOTAL EXPENDITURES		\$ 81,911,652	\$ 81,665,917	\$ 85,633,686	1.1%	\$ 86,584,208	1.8%	\$ 88,152,120	2.3%	\$ 90,172,695	2.5%	\$ 92,433,549
52													
53													
54	REVENUES		2019-20	2019-20	2020-21	Est	2021-22	Est	2022-23	Est	2023-24	Est	2024-25
55	Code	Local Revenue	Approved Budget	Estimate	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection
56	6111	Current Real Estate Taxes	\$ 20,743,748	\$ 20,759,956	\$ 20,227,342	0.5%	\$ 20,328,479	0.5%	\$ 20,430,121	0.5%	\$ 20,532,272	0.5%	\$ 20,634,933
57	6113/6114	Public Utility/Pay in Lieu/Forestry	\$ 253,000	\$ 314,526	\$ 314,526	0.0%	\$ 314,526	0.0%	\$ 314,526	0.0%	\$ 314,526	0.0%	\$ 314,526
58	6143	Occupational Priv Tax	\$ 82,000	\$ 82,000	\$ 61,500	0.0%	\$ 61,500	0.0%	\$ 61,500	0.0%	\$ 61,500	0.0%	\$ 61,500
59	6151	Earned Income	\$ 3,150,000	\$ 3,150,000	\$ 2,418,750	6.0%	\$ 2,563,875	7.0%	\$ 2,743,346	8.0%	\$ 2,962,814	9.0%	\$ 3,229,467
60	6153	Real Estate Transfer	\$ 300,000	\$ 275,000	\$ 225,000	6.0%	\$ 238,500	7.0%	\$ 255,195	8.0%	\$ 275,611	9.0%	\$ 300,416
61	6400	Delinquent	\$ 1,515,000	\$ 1,650,000	\$ 1,688,867	0.0%	\$ 1,688,867	0.0%	\$ 1,688,867	0.0%	\$ 1,688,867	0.0%	\$ 1,688,867
62	6500	Earnings Investment Income	\$ 250,000	\$ 200,000	\$ 117,000	0.0%	\$ 117,000	0.0%	\$ 117,000	0.0%	\$ 117,000	0.0%	\$ 117,000
63	6700	Athletic, Admissions & Student Contributions	\$ 170,000	\$ 172,055	\$ 70,000	0.0%	\$ 70,000	0.0%	\$ 70,000	0.0%	\$ 70,000	0.0%	\$ 70,000
64	6900	Miscellaneous	\$ 707,000	\$ 815,257	\$ 634,243	0.0%	\$ 634,243	0.0%	\$ 634,243	0.0%	\$ 634,243	0.0%	\$ 634,243
65	Total Local Revenue		\$ 27,170,748	\$ 27,418,794	\$ 25,757,228	1.0%	\$ 26,016,990	1.1%	\$ 26,314,798	1.3%	\$ 26,656,832	1.5%	\$ 27,050,952
66													

	E	F	H	I	J	K	L	M	N	O	P	Q	R
67													
68	REVENUES		2019-20	2019-20	2020-21	Est	2021-22	Est	2022-23	Est	2023-24	Est	2024-25
69	Code	State Revenue	Approved Budget	Estimate	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection
70	7110	Basic Ed Funding	\$ 25,881,549	\$ 25,863,859	\$ 25,863,859	0.0%	\$ 25,863,859	1.0%	\$ 26,122,498	1.0%	\$ 26,383,723	1.0%	\$ 26,647,560
71	7140	Charter School Subsidy	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -
72	7160	Tuition Orph/Private	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -
73	7220	Vocational Ed Subsidy	\$ 370,000	\$ 370,000	\$ 403,000	0.0%	\$ 403,000	1.0%	\$ 407,030	1.0%	\$ 411,100	1.0%	\$ 415,211
74	7271	Special Ed Subsidy	\$ 4,360,804	\$ 4,328,460	\$ 4,328,460	0.0%	\$ 4,328,460	1.0%	\$ 4,371,745	1.0%	\$ 4,415,462	1.0%	\$ 4,459,617
75	7310	Pupil Transportation Subsidy	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000	0.0%	\$ 3,300,000	0.0%	\$ 3,300,000	0.0%	\$ 3,300,000	0.0%	\$ 3,300,000
76	7320	Rentals Subsidy	\$ 1,112,135	\$ 1,096,094	\$ 1,043,987	-0.2%	\$ 1,041,519	-0.8%	\$ 1,033,006	-0.5%	\$ 1,027,362	-2.8%	\$ 998,855
77	7330	Medical and Dental Svcs	\$ 85,000	\$ 83,175	\$ 83,175	0.0%	\$ 83,175	0.0%	\$ 83,175	0.0%	\$ 83,175	0.0%	\$ 83,175
78	7340	Property relief	\$ 2,736,359	\$ 2,736,359	\$ 2,736,281	0.0%	\$ 2,736,281	0.0%	\$ 2,736,281	0.0%	\$ 2,736,281	0.0%	\$ 2,736,281
79	7361	PA Commission on Crime and Delinquency (PCCD) Merit & Comp	\$ -	\$ -	\$ 57,698	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -
80	7500	Other Grants	\$ 1,023,439	\$ 1,090,787	\$ 1,023,439	0.0%	\$ 1,023,439	0.0%	\$ 1,023,439	0.0%	\$ 1,023,439	0.0%	\$ 1,023,439
81	7810	Social Security	\$ 1,376,449	\$ 1,391,102	\$ 1,392,372	6.2%	\$ 1,478,870	2.5%	\$ 1,515,841	2.0%	\$ 1,546,158	2.0%	\$ 1,577,081
82	7820	Retirement	\$ 6,529,632	\$ 6,668,826	\$ 6,873,113	3.8%	\$ 7,134,763	4.5%	\$ 7,453,327	3.4%	\$ 7,709,109	3.4%	\$ 7,967,786
83		Total State Revenue	\$ 46,775,367	\$ 46,928,662	\$ 47,105,384	0.6%	\$ 47,393,366	1.4%	\$ 48,046,341	1.2%	\$ 48,635,809	1.2%	\$ 49,209,005
84													
85			2019-20	2019-20	2020-21	Est	2021-22	Est	2022-23	Est	2023-24	Est	2024-25
86	Code	Federal Revenue	Approved Budget	Estimate	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection
87	8100	Impact Aid	\$ 120,000	\$ 127,040	\$ 127,040	0.0%	\$ 127,040	0.0%	\$ 127,040	0.0%	\$ 127,040	0.0%	\$ 127,040
88	8512	Idea Part B	\$ 1,020,394	\$ 1,041,034	\$ 1,050,032	0.0%	\$ 1,050,032	0.0%	\$ 1,050,032	0.0%	\$ 1,050,032	0.0%	\$ 1,050,032
89	8514	Title I	\$ 1,732,625	\$ 1,732,655	\$ 1,656,280	0.0%	\$ 1,656,280	0.0%	\$ 1,656,280	0.0%	\$ 1,656,280	0.0%	\$ 1,656,280
90	8515	Title IIA	\$ 236,425	\$ 236,425	\$ 185,711	0.0%	\$ 185,711	0.0%	\$ 185,711	0.0%	\$ 185,711	0.0%	\$ 185,711
91	8517	21st Century	\$ 617,668	\$ 617,668	\$ 773,100	0.0%	\$ 773,100	0.0%	\$ 773,100	0.0%	\$ 773,100	0.0%	\$ 773,100
92	8517	Title IVA	\$ 99,870	\$ 132,181	\$ 131,676	0.0%	\$ 131,676	0.0%	\$ 131,676	0.0%	\$ 131,676	0.0%	\$ 131,676
93	8519	Rural Low Income	\$ 82,782	\$ 82,782	\$ 81,745	0.0%	\$ 81,745	0.0%	\$ 81,745	0.0%	\$ 81,745	0.0%	\$ 81,745
94	8521	Carl Perkins	\$ 91,878	\$ 91,878	\$ 78,636	0.0%	\$ 78,636	0.0%	\$ 78,636	0.0%	\$ 78,636	0.0%	\$ 78,636
95	8522	Vocational Ed Grant	\$ -	\$ 50,000	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -
96	8733	QZAB Interest	\$ 1,774,971	\$ 1,693,391	\$ 1,802,439	0.0%	\$ 1,802,439	0.0%	\$ 1,802,439	0.0%	\$ 1,802,439	0.0%	\$ 1,802,439
97	8741	Elem. And Sec. School Emergency Relief (ESSER)			\$ 1,426,059	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -
98	8749	PCCD Covid 19	\$ -	\$ -	\$ 389,863								
99	8800	Medical Assistance	\$ 238,198	\$ 352,496	\$ 352,497	0.0%	\$ 352,497	0.0%	\$ 352,497	0.0%	\$ 352,497	0.0%	\$ 352,497
100		Total Federal Revenue	\$ 6,014,811	\$ 6,157,550	\$ 8,055,078	-22.5%	\$ 6,239,156	0.0%	\$ 6,239,156	0.0%	\$ 6,239,156	0.0%	\$ 6,239,156
101													
102													
103			2019-20	2019-20	2020-21	Est	2021-22	Est	2022-23	Est	2023-24	Est	2024-25
104	Code	Other	Approved Budget	Estimate	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection
105	9000	Other	\$ -	\$ 79,200	\$ -		\$ -		\$ -		\$ -		\$ -
106		Total Other	\$ -	\$ 79,200	\$ -		\$ -		\$ -		\$ -		\$ -
107													
108	TOTAL REVENUE		\$ 79,960,926	\$ 80,584,206	\$ 80,917,690		\$ 79,649,512		\$ 80,600,296		\$ 81,531,797		\$ 82,499,113
110													
111			2019-20	2019-20	2020-21	Est	2021-22	Est	2022-23	Est	2023-24	Est	2024-25
112			Approved Budget	Estimate	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection	% Δ	Projection
113		REVENUES	\$ 79,960,926	\$ 80,584,206	\$ 80,917,690		\$ 79,649,512		\$ 80,600,296		\$ 81,531,797		\$ 82,499,113
114		EXPENDITURES	\$ 81,911,652	\$ 81,665,917	\$ 85,633,686		\$ 86,584,208		\$ 88,152,120		\$ 90,172,695		\$ 92,433,549
115		OPERATING SURPLUS/(DEFICIT) - STARTING	\$ (1,950,726)	\$ (1,081,711)	\$ (4,715,996)		\$ (6,934,696)		\$ (7,551,824)		\$ (8,640,898)		\$ (9,934,436)
116		Projected Committed Fund Balance Use	\$ 946,008	\$ 946,008	\$ 913,555		\$ 1,772,000		\$ 980,000		\$ 1,115,000		\$ 810,000
117		NET SURPLUS/(DEFICIT) AFTER PLANNED FUND BALANCE USE	\$ (1,004,718)	\$ (135,703)	\$ (3,802,442)		\$ (5,162,696)		\$ (6,571,824)		\$ (7,525,898)		\$ (9,124,436)
118													
119													
120		FUND BALANCE ROLLFORWARD											
121		Fund Balance @ 6/30/19	\$ 17,853,643	\$ 17,853,643	\$ 16,771,932		\$ 12,055,936		\$ 5,121,239		\$ (2,430,585)		\$ (11,071,482)
122		Increase/(Decrease) to Fund Balance	\$ (1,950,726)	\$ (1,081,711)	\$ (4,715,996)		\$ (6,934,696)		\$ (7,551,824)		\$ (8,640,898)		\$ (9,934,436)
123		PROJECTED FUND BALANCE	\$ 15,902,917	\$ 16,771,932	\$ 12,055,936		\$ 5,121,239		\$ (2,430,585)		\$ (11,071,482)		\$ (21,005,918)
124													
125													
126													
127													
128		PROPOSED COMMITTED FUND BALANCE (ADD)/USE:	2019-2020	2019-2020	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025
129		TEXTBOOKS	\$ (95,000)	\$ (95,000)	\$ 473,555		\$ 1,090,000		\$ 490,000		\$ 575,000		\$ 205,000
130		TECHNOLOGY	\$ 741,008	\$ 741,008	\$ 140,000		\$ 382,000		\$ 190,000		\$ 240,000		\$ 305,000
131		PSERS	\$ 200,000	\$ 200,000	\$ 200,000		\$ 200,000		\$ 200,000		\$ 200,000		\$ 200,000
132		CAP PROJECTS	\$ 100,000	\$ 100,000	\$ 100,000		\$ 100,000		\$ 100,000		\$ 100,000		\$ 100,000
133													
134		ESTIMATED COMMITTED FUND USE	\$ 946,008	\$ 946,008	\$ 913,555		\$ 1,772,000		\$ 980,000		\$ 1,115,000		\$ 810,000
135													