

Warren County School District

Warren, Pennsylvania

FINAL BUDGET

2020-2021

June 29, 2020





Warren County School District

Final Budget 2020-2021

1. Introduction

The Warren County School District's (WCSD) Final Budget for the 2020-2021 school year is \$85,633,686. This is \$3,722,034 more than the 2019-2020 school year budget of \$81,911,652. The Final Budget is designed to serve an estimated enrollment of 4,043 students, which is a decrease of approximately 74 students or 1.8% from the 2019-2020 school year.

The Proposed Final Budget is presented in 7 sections.

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**WARREN COUNTY SCHOOL DISTRICT
WARREN COUNTY, PENNSYLVANIA**

RESOLUTION NO. _____

2020-2021 ANNUAL TAX LEVY AND RESOURCE ALLOCATION RESOLUTION

NOW THEREFORE, BET IT RESOLVED by the Board of School Directors of the Warren County School District as follows:

The Board of School Directors, for school purposes, hereby approves the following annual tax levy/structure and resource allocation as a part of its Budget for the 2020-2021 fiscal year, with proposed expenditures of \$85,633,686:

1. A tax of 55.3371 Mills (\$5.53371 per hundred dollars) of assessed valuation on all the real estate in the District.
2. Local Enabling Taxes under ACT 511:
 - a. A ½ of 1% Earned Income and Net Profits Tax
 - b. A 1% Real Estate Transfer Tax
 - c. A Local Services Tax of \$5.00
3. Estimated Undesignated/Unassigned Fund Balance of \$4,328,583 as of June 30, 2020.
4. Designated/Committed Fund Balance of \$12,443,349 as of June 30, 2020.
 - a. Capital Improvements \$2,758,600
 - b. PSERS \$4,200,000
 - c. School Board and Tax Compliance \$1,000,000
 - d. Medical \$780,256
 - e. Textbook \$1,064,851
 - f. Technology \$1,830,057
 - g. Scrap Recovery \$216,285
 - h. WCCC Health Program \$10,000
 - i. STEM \$583,300

ADOPTED as a Resolution of the Warren County School District Board of School Directors this 29th day of June, 2020.

ATTEST:

WARREN COUNTY SCHOOL
DISTRICT

Secretary, Board of School Directors

BY _____
President, Board of School Directors

What does the 2020 - 2021 budget include?

Alternative Education

The 2020-2021 budget maintains the current Alternative Education for Disruptive Youth (AEDY) program and appropriate expenditures.

School Building Budgets

The individual school budgets will use the same allocation method for the 2020-2021 budget as was used in 2019-2020.

Career and Technology Programs

The 2020-2021 budget supports the operation of the Warren County Career Center (WCCC), the District's Area Vocational-Technical School (AVTS). In 2020-2021, the WCCC will offer fourteen programs (Auto Collision, Auto Technology, Building and Construction Occupations, Computer Technology/Information Technology, Electronics, Food Production and Management, Health and Medical Assisting, Machine Technology, Multimedia Marketing Design, Power Equipment Technology, Pre-Engineering, Protective Services, and Welding).

Classes

It is possible, due to COVID-19, that individual classes may be altered, postponed or cancelled for the overall safety of the school setting.

Curriculum

The budget supports the annual curriculum needs of the students, with dollars allocated for curriculum writing and design, new textbooks, online content and hosting fees to replace aged textbooks and to align with curriculum.

Curriculum Writing and Mapping – All disciplines are reviewed regularly and changes will be brought before the Board, as needed. Due to the COVID-19 closure of 2019-2020, additional mapping work will need to be completed to meet student needs for the 2020-2021 school year.

Professional Development - Focus areas will be driven by student needs resulting from the COVID-19 closure of 2019-2020. Additional focus areas will include executive functioning, autistic and emotional support, enriching/challenging high achieving students, Chapter 14 and 15, Virtual Instruction and Education, Instructional Best Practices, STEM, Classroom Technology Integration, Curriculum Development, and School-wide Positive Behavioral Interventions and Supports.

Multi-Tiered Systems of Support (MTSS) – The District's elementary staff will continue to implement the MTSS model in the area of English Language Arts/Reading during the 2020-2021 school year. Purchases of reading consumables, online licensing, and additional supporting text and materials will take place during the upcoming school year. Elementary staff will receive professional development in the implementation of best practices and small group instruction in both reading and mathematics.

After School Programming – The 21st Century After School Program will continue in all four attendance areas for both elementary and middle-level students. The elementary program has expanded Cohort 10 to include kindergarten and first grade. Due to COVID-19, the program delivery may be online.

Dual Enrollment

Students will continue to have the opportunity to enroll in undergraduate coursework offered through dual enrollment courses at St. Bonaventure University and conducted at the Pine Grove Campus; dual enrollment courses offered through Clarion University in an online format; dual enrollment courses through the University of Pittsburgh at Bradford with courses offered within the District through accreditation of the District's teaching staff; dual enrollment courses offered by the Northern Pennsylvania Regional College with courses offered at Hi-Ed in the evening hours; and dual enrollment credit opportunities from both Penn College NOW and Jamestown Community College for Warren County Career Center students. There are plans to add another online dual enrollment program with Mercyhurst University for the 2020-2021 school year. There are no general fund dollars allocated for tuition expenses, because they are paid directly by students and their parents.

EL (English Learners)

The District will provide ELL services via contracted services with the IU5.

Full-Day Kindergarten

The District remains committed to maintaining a full-day kindergarten program and has allocated the appropriate funding.

Tutoring

The District plans to continue elementary tutoring during the 2020-2021 school year.

Grants

The proposed budget will continue to provide the administrative capacity to pursue, implement, and manage a variety of grant funding opportunities.

Gifted Education

The Gifted Support Program will continue to meet the requirements under Chapter 16 for approximately 93 gifted support students. The gifted support staff will meet the gifted students' specific academic needs, which must go beyond the general education program. This will lead to specially designed instruction, which may include varied approaches to content and learning to meet the specific learning needs within the classroom environment. The gifted support staff will collaborate with classroom teachers and provide support throughout the year to meet the needs of our high-achieving students. The gifted support teachers will regularly work in collaboration with the regular education teacher to provide pretesting, above level content, and other enrichment services. Through these avenues the gifted support staff will be able to meet the needs of our gifted student population more consistently while enriching the classroom curriculum. There will be additional enrichment

opportunities throughout the year which will allow gifted students to work with district-wide, like-ability peers. The gifted support staff will continue to complete student screenings, testing, and write GIEPs.

STEM Education

All district elementary schools and middle schools will provide STEM education in the 2020-2021 school year. STEM education will begin at the high school level during the 2020-2021 school year.

Homebound Instruction

This mandated program provides homebound instruction in the home for students unable to attend classes in their schools.

McKinney-Vento

The McKinney-Vento Education of Homeless Children and Youth Assistance Act is a federal law that ensures immediate enrollment and educational stability for homeless children and youth. The District continues to have a designated homeless liaison to ensure that homeless children and youth are identified and served.

Online Education

The Warren County School District Virtual Academy is able to offer flexibility in student scheduling by allowing students to take core and/or elective courses virtually, freeing up time in the students' schedules to take other courses of interest such as band, art, foreign language, or classes that conflict in their schedules. Blended programming is offered where students attend the Warren County Career Center or their home school for some courses and take the remaining coursework online. Many students take an elective class, because it is something they are interested in, and it is something the District does not offer in the traditional brick and mortar setting. Other students may choose the full-time option due to a variety of reasons.

The Warren County School District Virtual Academy offers and provides online educational courses to outside school districts. Outside school districts continue to request online services for Kindergarten through twelfth grade. Through marketing avenues, this area of online educational services may continue to expand to more districts in the future.

Additionally, online learning is utilized to support credit recovery. The WCSD Virtual Academy continues to grow and is changing the face of education today.

The Warren County School District Virtual Academy will be used as the online platform for all District students if online education is mandated at any time during the 2020-2021 school year.

Special Education

Special Education: As required by law, the district will continue to provide a Free and Appropriate Public Education to students with disabilities.

Athletics

Communities will once again need to support the athletic teams at the schools in a manner similar to what has been done the past few years to help offset costs associated with supplies, uniforms, transportation, dues/fees, and game fees. It is possible, due to COVID-19, that athletic opportunities may be altered, postponed or cancelled.

K-12 Co-curricular Offerings

If permitted, the District will continue to offer co-curricular offerings comparable to prior years in the 2020-2021 school year. Funding for co-curricular activities is primarily used for advisor supplemental salaries for each program. It is possible, due to COVID-19, that co-curricular opportunities may be altered, postponed or cancelled.

Buildings & Grounds

The 2020-2021 school budget will provide for custodial supplies, custodial staff, and custodial equipment necessary to provide clean and safe schools. The Maintenance department will likewise continue to provide support to the academic programs by maintaining operation of District facilities and grounds. Included in the 2020-2021 budget are funds to provide for all utilities and services such as natural gas, electricity, water, refuse collection, and snowplowing.

Contingency Funding

The 2020-2021 budget includes a contingency fund in the amount of \$4,568,279 to cover the cost of any unresolved staffing needs, fuel and/or transportation increases, and implementation of Board goals. Due to the COVID 19 Pandemic and the uncertainty of "normal school district operations", dollars were budgeted in contingency as opposed to their "normal" line items.

Food Services

The Nutrition Group's contract has been sent to PDE for approval for the 2020-2021 school year. Nutrition continues to monitor the food services program and seeks to achieve a break even financial position in the future while providing a high quality food service program to students. The Community Eligibility Provision Program will be implemented at Sheffield Area Elementary School, Sheffield Area Middle High School, Youngsville Elementary School, Youngsville Middle/Senior High School, and Warren Area Elementary Center.

Transportation

The District will continue to contract for student transportation that is safe, reliable, efficient, and cost effective. The district transports students over 10,500 miles per school day, or 1.85 million miles annually.

School Resource Officers

The 2020-2021 budget provides the dollars to maintain school resource officers in the District.

First Aid Certification

The 2020-2021 budget continues to provide the dollars necessary to train and certify appropriate staff members, parents, and students in First Aid.

Seven-Year Technology Plan

The 2020-2021 budget supports technology improvements and replacements as a part of the proposed Seven-Year Technology Plan.

Seven-Year Textbook Plan

The 2020-2021 budget supports the purchase of new math textbooks for grades K-12. It also supports annual online licensing for instructional software, music materials and instruments, WCCC resources and supplies, special education textbooks, and other textbook expenditures as a part of the Seven-Year Textbook Plan.

Seven-Year Plan – Buildings & Grounds

The 2020-2021 budget supports the Seven-Year Maintenance Plan by addressing projects at the end of their predicted life cycle.

After School Bus Runs

The 2020-2021 budget includes the dollars necessary to cover the post-reimbursement cost of running late buses in each of the four attendance areas.



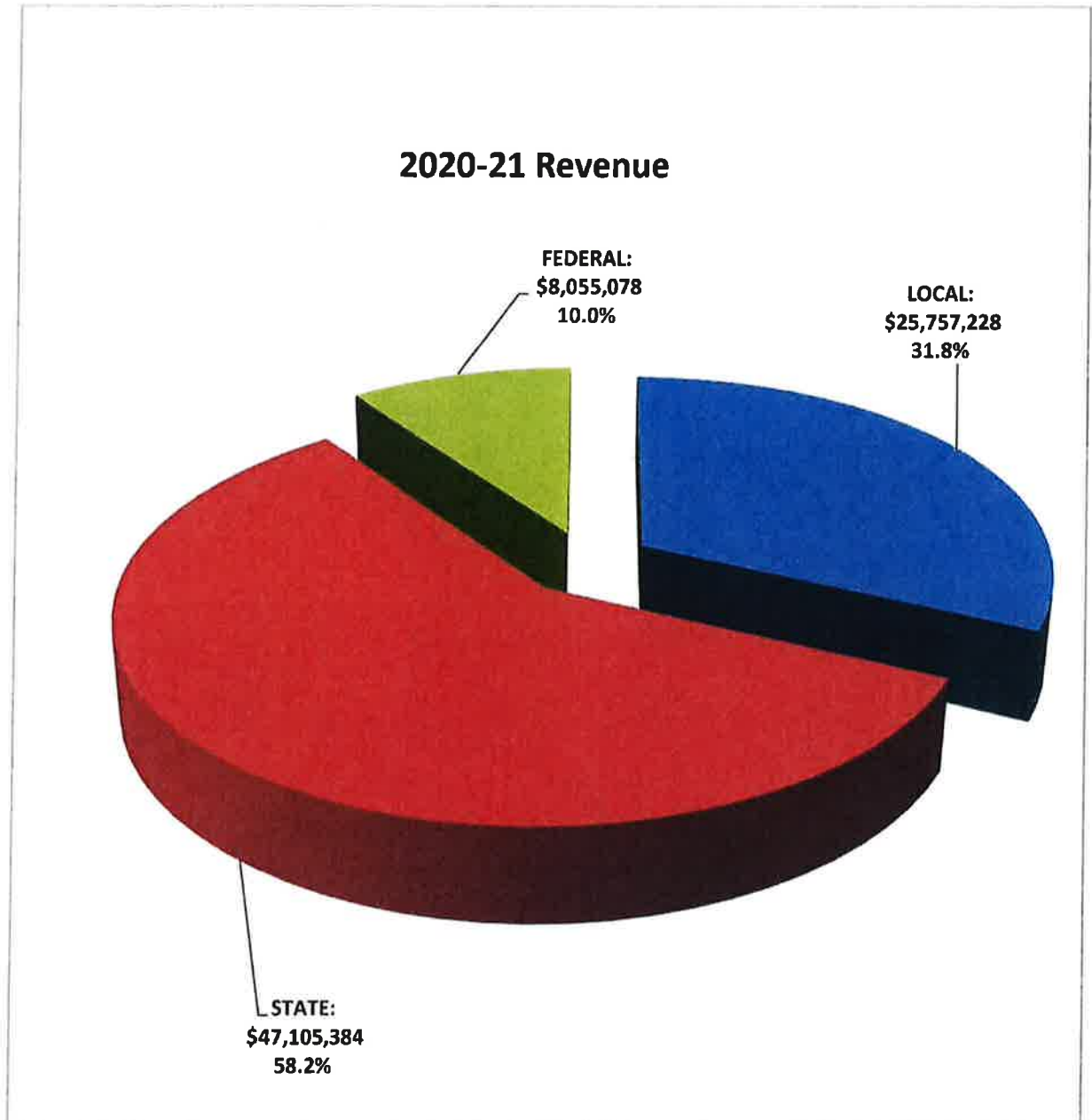
**Warren County School District
2020-2021 Final Budget
Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	20,227,342		
	6113 Public Utility Realty	\$	28,000		
	6114 Pay In Lieu of Taxes/Forestry	\$	286,526		
	6143 Occupational Privilege/511	\$	61,500		
	6151 Earned Income/511	\$	2,418,750		
	6153 Real Estate Transfer/511	\$	225,000		
	6400 Delinquent Taxes	\$	1,688,867		
	6500 Earnings/Temp Investments	\$	117,000		
	6900 Tuition and Other	\$	100,000		
	6900 Contributions/Student Fees/Misc	\$	140,000		
	6900 Miscellaneous	\$	464,243	\$	25,757,228 31.8%
STATE:	7110 Basic Education Subsidy	\$	25,863,859		
	7140 Subsidies for Charter Schools	\$	-		
	7220 Vocational Education	\$	403,000		
	7271 Special Education Subsidy	\$	4,328,460		
	7310 Pupil Transportation	\$	3,300,000		
	7320 Rentals & Sinking Fund	\$	1,043,987		
	7330 Medical & Dental Svcs	\$	83,175		
	7340 Gaming Revenue	\$	2,736,281		
	7361 Safe and Secure	\$	57,698		
	7505 Ready to Learn	\$	1,023,439		
	7505 Extra Grants	\$	-		
	7810 Soc Sec/State Share	\$	1,392,372		
	7820 Retirement/State Share	\$	6,873,113	\$	47,105,384 58.2%
FEDERAL:	8100 Unrestricted Impact Aid	\$	127,040		
	8512 Restricted, IDEA, Part B	\$	1,050,032		
	8514 ECIA Title I	\$	1,656,280		
	8515 Title IID/Tch Quality	\$	185,711		
	8517 21st Century	\$	773,100		
	8517 Title IV	\$	131,676		
	8519 Rural Low Income	\$	81,745		
	8521 Vocational Carl Perkins	\$	78,636		
	8733 QZAB Interest	\$	1,802,439		
	8741 Elem & Sec School Emergency Relief (ESSER)	\$	1,426,059		
	8749 PCCD COVID 19	\$	389,863		
	8810 Medical Asst. Reimb/ACCESS	\$	352,497	\$	8,055,078 10.0%
		\$	80,917,690		

**Warren County School District
Revenue**

6.29.20

LOCAL: \$ 25,757,228
STATE: \$ 47,105,384
FEDERAL: \$ 8,055,078



**Warren County School District
Final Budget - Detailed Revenue
2020-2021**

	5.26.20	6.29.20
	0 Mill	0 Mill
	2020-2021 Proposed Final	2020-2021 FINAL
LOCAL		
6010 Assessed Value	\$ 458,683,386	\$ 458,683,386
Mill Rate	55.3371000	55.3371000
Gross Levy	\$ 25,382,208	\$ 25,382,208
7340 Gaming/Homestead	\$ 2,736,281	\$ 2,736,281
NET TAX LEVY	\$ 22,645,927	\$ 22,645,927
Estimated % collected	89.32%	89.32%
6111 Current Real Est Tax	\$ 20,227,342	\$ 20,227,342
TOTAL CURRENT	\$ 20,227,342	\$ 20,227,342
6113 Public Utility Realty	\$ 28,000	\$ 28,000
6114 Pay in Lieu of Taxes & Forestry	\$ 286,526	\$ 286,526
6143 Occupational Privelage/511	\$ 61,500	\$ 61,500
TOTAL ACT 511 FLAT TAX	61,500	61,500
6151 Earned Income/511	\$ 2,418,750	\$ 2,418,750
6153 Real Estate Transfer/511	\$ 225,000	\$ 225,000
TOTAL ACT 511 PROP TAX	\$ 2,643,750	\$ 2,643,750
6400 Delinquent Taxes	\$ 1,688,867	\$ 1,688,867
TOTAL DELINQUENT TAXES	\$ 1,688,867	\$ 1,688,867
TOTAL TAXES	\$ 24,935,985	\$ 24,935,985
6510 Earnings/Temp Dep	\$ 117,000	\$ 117,000
6710 Athletic Contributions	\$ 70,000	\$ 70,000
6910 Rental Income	\$ 20,000	\$ 20,000
6920 Contributions/Student Fees/misc	\$ 70,000	\$ 70,000
694X Tuition & Incarcerated Ed	\$ 100,000	\$ 100,000
6900 Misc Revenue	\$ 444,243	\$ 444,243
TOTAL OTHER	\$ 821,243	\$ 821,243
TOTAL LOCAL REVENUE	\$ 25,757,228	\$ 25,757,228

**Warren County School District
Final Budget - Detailed Revenue
2020-2021**

	5.26.20 0 Mill 2020-2021 Proposed Final	6.29.20 0 Mill 2020-2021 FINAL
STATE		
7110 Basic Ed Subsidy	\$ 25,863,859	\$ 25,863,859
7140 Subsidy for Charter Schools		
7160 Tuition-Orph/Private	\$ -	\$ -
7220 Vocational Education	\$ 403,000	\$ 403,000
7271 Special Education	\$ 4,328,460	\$ 4,328,460
7311 Pupil Transportation	\$ 3,150,000	\$ 3,150,000
7312 Non-Pub Transportation	\$ 150,000	\$ 150,000
7320 Rentals & Sinking Fund	\$ 1,043,987	\$ 1,043,987
7330 Medical & Dental Services	\$ 83,175	\$ 83,175
7340 Property Tax Relief	\$ 2,736,281	\$ 2,736,281
7361 Safe & Secure	\$ -	\$ 57,698
7501 Block Grant	\$ -	\$ -
7xxx Ready to Learn	\$ 1,023,439	\$ 1,023,439
7505 Extra Grants	\$ -	\$ -
7810 Soc Cec/State Share	\$ 1,428,372	\$ 1,392,372
7820 Retirement/State Share	\$ 6,873,113	\$ 6,873,113
TOTAL STATE REVENUE	\$ 47,083,686	\$ 47,105,384
FEDERAL		
8100 Unrestricted Grants (Impact Aid)	\$ 127,040	\$ 127,040
8512 Restricted, IDEA, Part B	\$ 1,050,032	\$ 1,050,032
8514 Ed of Disadvantages ECIA Title I	\$ 1,732,655	\$ 1,656,280
8515 Title IIA Improv Tchr Qual	\$ 235,731	\$ 185,711
8517 21st Century	\$ 773,100	\$ 773,100
8517 Title IVA	\$ 132,181	\$ 131,676
8517 Title VI	\$ -	\$ -
8519 Rural Low Income Schools	\$ 83,272	\$ 81,745
8521 Vocational Carl Perkins	\$ 97,443	\$ 78,636
8522 Vocational Ed Grant	\$ -	\$ -
8691 Other Federal Medical Access	\$ -	\$ -
87XX STIMULUS	\$ -	\$ -
8733 QZAB Interest	\$ 1,802,439	\$ 1,802,439
8734 Race To The Top	\$ -	\$ -
8741 Elem and Sec School Emergency Relief (ESSER)	\$ -	\$ 1,426,059
8749 PCCD COVID 19	\$ -	\$ 389,863
8810 Medical Assistance	\$ 352,497	\$ 352,497
8820 Medical Assistance/Health	\$ -	\$ -
TOTAL FEDERAL REVENUE	\$ 6,386,390	\$ 8,055,078
9000 Other Revenue	\$ -	\$ -
TOTAL REVENUE	\$ 79,227,304	\$ 80,917,690



**Warren County School District
Budgeted Expenses by Function
2020-2021 Final Budget**

Function	Description	Expenditure
1110	Regular Instruction	\$ 30,950,958
1190	Federal Programs	\$ 1,615,064
1192	21st Century	\$ 425,676
1211	Life Skills Support - Public	\$ 1,043,911
1221	Hearing	\$ 24,505
1231	Emotional Support - Public	\$ 1,649,171
1232	Emotional Support - PRRI	\$ 42,719
1233	Autistic Support	\$ 911,524
1241	Learning Support - Public	\$ 2,869,463
1242	Learning Support - PRRI	\$ -
1243	Gifted Support	\$ 490,208
1270	Multi-Handicapped Support	\$ 203,119
1290	IDEA and Access	\$ 4,039,187
1320	Vocational: Marketing	\$ 400
1330	Health Occupations Education	\$ 208,713
1370	Vocational: Electronics	\$ 8,000
1380	Vocational: Trade & Industry	\$ 1,093,773
1390	Vocational Instructions	\$ 180,785
1420	Summer School	\$ 390
1430	Homebound	\$ 10,000
1490	Other Instruction: Tutoring/Coaches	\$ 4,676
1500	Non-Public	\$ 97,856
2111	Supervision of Student Services	\$ 228,913
2120	Guidance	\$ 1,472,978
2130	Attendance Services	\$ 66,821
2140	Scoring	\$ 7,942
2142	Psychological Testing	\$ 404,777
2143	Psychological Counseling	\$ 91,150
2152	Speech Pathology	\$ 656,945
2160	Social Work Services	\$ 177,750
2170	Student Accounting Services	\$ 71,562
2190	Other Student Services	\$ 1,040
2220	Technology - Support Services	\$ 127,874
2250	Library Services	\$ 670,948
2260	Curriculum Development	\$ 805,488
2270	Staff Development	\$ 4,830
2271	Professional Development: Certificated Staff	\$ 225,773
2272	Professional Development: Non Certificated Staff	\$ 300
2310	Board of Education Services	\$ 81,515
2320	Board Treasurer Services	\$ 4,265
2330	Tax Collection	\$ 185,395
2350	Legal Services	\$ 210,565
2360	Office of the Superintendent	\$ 358,736
2380	Office of the Principal	\$ 3,199,489
2390	Administrative Support Services	\$ 90,921
2420	Medical Services	\$ 281,997
2430	Dental Services	\$ 2,500
2440	Nursing Services	\$ 1,286,518



**Warren County School District
Budgeted Expenses by Function
2020-2021 Final Budget**

Function	Description	Expenditure
2511	Business Administrative Services - Supervision	\$ 278,421
2513	Business Administrative Services - Accounts Payable	\$ 50,837
2514	Business Administrative Services - Payroll Services	\$ 159,680
2515	Business Administrative Services - Financial Accounting	\$ 266,280
2519	Business Administrative Services - Other	\$ 43,380
2520	Purchasing	\$ 119,020
2530	Warehouse	\$ 58,980
2611	Physical Plant & Facilities - Supervision	\$ 345,190
2619	Physical Plant & Facilities - Other Supervision	\$ 595,782
2620	Operation of Building Services	\$ 4,238,268
2630	Care & Upkeep of Ground Services	\$ 227,146
2640	Equipment Maintenance	\$ 65,500
2650	Vehicle Maintenance	\$ 95,600
2660	Safety & Security Services	\$ 361,706
2690	Other Operations & Maintenance	\$ 1,000
2711	Student Transportation Services - Supervision	\$ 153,216
2720	Vehicle Operations	\$ 4,972,609
2750	Nonpublic Transportation	\$ 547,000
2818	System-Wide Technology Services	\$ 2,350,246
2831	Staff Services	\$ 354,299
2834	Staff Development: Non-Instructional, Certificated	\$ 38,362
2835	Health Services	\$ 4,500
2836	Staff Development: Non-Instructional, Non-Certificated	\$ 84,733
2843	Programming	\$ 3,121
2850	Federal Programs - Grant Writer	\$ 154,456
2900	Media Services	\$ 81,245
3200	Student Activities	\$ 68,701
3250	School Sponsored Athletics	\$ 85,297
3390	Parent Involvement	\$ 16,563
5110	Debt Service	\$ 7,165,702
5220	Athletics	\$ 841,477
5220	Food Service	\$ 50,000
5230	Capital Reserve	\$ 600,000
5900	Contingencies	\$ 4,568,279

\$ 85,633,686

WARREN COUNTY SCHOOL DISTRICT
DETAILED EXPENDITURES
SY 2020-2021

Function	Description	Account Number	Budget Responsibility	2020-2021 Final
1110 Regular Instruction	Salaries/Wages	100	Mineweaser	15,020,598
	Benefits & Burden	200	Mineweaser	11,383,332
	Professional Svc	300	Mineweaser	78,505
	Property Maint Svc.	400	Mineweaser	11,119
	Transp/Training/Comm/Tuit	500	Mineweaser	3,302,778
	Supplies	600	Mineweaser	1,132,253
	Dues/Judgements/Misc	800	Mineweaser	22,373
				30,950,958
1180 Federal Programs	Salaries/Wages	100	Mineweaser	853,783
	Benefits	200	Mineweaser	549,628
	Supplies	600	Mineweaser	191,902
	Equipment	700	Mineweaser	19,751
				1,615,064
1192 21st Century	Salaries/Wages	100	Mineweaser	306,547
	Benefits	200	Mineweaser	72,170
	Professional Svc	300	Mineweaser	15,750
	Transp/Training/Comm/Tuit	500	Mineweaser	2,604
	Supplies	800	Mineweaser	28,605
				425,676
1211 Life Skills	Salaries/Wages	100	Hawley	598,135
	Benefits	200	Hawley	445,776
				1,043,911
1221 / Hearing	Salaries/Wages	100	Hawley	17,238
	Benefits	200	Hawley	7,267
				24,505
1231 Emotional Support - Public	Salaries/Wages	100	Hawley	897,734
	Benefits	200	Hawley	751,437
				1,649,171
1232 Emotional Support-PRRI	Salaries/Wages	100	Hawley	24,705
	Benefits	200	Hawley	18,014
				42,719
1233 Autistic Support	Salaries/Wages	100	Hawley	528,082
	Benefits	200	Hawley	383,442
				911,524
1241 Learning Support - Public	Salaries/Wages	100	Hawley	1,607,270
	Benefits	200	Hawley	1,262,193
				2,869,463
1242 Learning Support - PRRI	Salaries/Wages	100	Hawley	0
	Benefits	200	Hawley	0
				0
1243 Gifted	Salaries/Wages	100	Hawley	281,998
	Benefits	200	Hawley	181,134
	Transp/Training/Comm/Tuit	500	Hawley	9,099
	Supplies	600	Hawley	16,104
	Equipment	700	Hawley	1,873
				490,208
1270 Multi-Handicapped Support	Salaries/Wages	100	Hawley	115,535
	Benefits	200	Hawley	87,584
				203,119
1290 IDEA, ACCESS, SPEC ED	Salaries/Wages	100	Hawley	726,354
	Benefits	200	Hawley	643,675
	Professional Svc	300	Hawley	217,100
	Transp/Training/Comm/Tuit	500	Hawley	2,373,648
	Supplies	600	Hawley	61,512
	Equipment	700	Hawley	14,500
	Dues/Judgements/Misc	800	Hawley	2,398
				4,039,187

WARREN COUNTY SCHOOL DISTRICT
DETAILED EXPENDITURES
SY 2020-2021

Function	Description	Account Number	Budget Responsibility	2020-2021 Final
1320 Vocational Marketing	Salaries/Wages	100	Weber	0
	Benefits	200	Weber	0
	Professional Svc.	300	Weber	0
	Supplies	600	Weber	400
				400
1330 Health Occupations Education	Salaries/Wages	100	Weber	115,605
	Benefits	200	Weber	85,108
	Supplies	600	Weber	8,000
				208,713
1370 Electronics	Supplies	600	Weber	8,000
	Equipment	700	Weber	0
				8,000
1380 Vocational - Trade & Industry	Salaries/Wages	100	Weber	599,265
	Benefits	200	Weber	414,509
	Professional Svc.	300	Weber	0
	Property Maint. Svc.	400	Weber	0
	Supplies	600	Weber	80,000
	Equipment	700	Weber	0
				1,093,773
1390 Vocational - Instructional	Salaries/Wages	100	Weber	42,353
	Benefits	200	Weber	43,731
	Professional Svc.	300	Weber	2,000
	Transp/Training/Comm/Tuit	500	Weber	6,500
	Supplies	600	Weber	63,687
	Equipment	700	Weber	19,514
	Dues/Judgements/Misc.	800	Weber	3,000
				180,785
1420 Summer School	Salaries/Wages	100	Weber	0
	Benefits	200	Weber	0
	Supplies	600	Weber	390
				390
1430-Homebound Homebound	Salaries/Wages	100	Hawley	7,035
	Benefits	200	Hawley	2,965
				10,000
1440 / Alt ED	Transp/Training/Comm/Tuit	500	Hawley	0
				0
1490 Other Instruction - Tutoring/Coaches Tutoring/Coaches	Salaries/Wages	100	Mineweaser	0
	Benefits	200	Mineweaser	0
	Professional Svc.	300	Mineweaser	0
	Transp/Training/Comm/Tuit	500	Mineweaser	315
	Supplies	600	Mineweaser	4,361
				4,676
1500 - Non-Public	Supplies	300	Mineweaser	50,208
		600	Mineweaser	47,648
				97,856

WARREN COUNTY SCHOOL DISTRICT
DETAILED EXPENDITURES
SY 2020-2021

Function	Description	Account Number	Budget Responsibility	2020-2021 Final
2111 Pupil Services	Salaries/Wages	100	Hawley	127,423
	Benefits	200	Hawley	51,510
	Professional Svc.	300	Hawley	33,572
	Transp/Training/Comm/Tuit	500	Hawley	12,989
	Supplies	600	Hawley	3,419
				228,913
2120 Guidance	Salaries/Wages	100	Mineweaser	886,056
	Benefits	200	Mineweaser	552,134
	Transp/Training/Comm/Tuit	500	Mineweaser	2,122
	Supplies	600	Mineweaser	25,242
	Equipment	700	Mineweaser	7,425
				1,472,978
2130 Attendance Services	Salaries/Wages	100	Hawley	32,626
	Benefits	200	Hawley	32,461
	Transp/Training/Comm/Tuit	500	Hawley	1,733
				66,821
2140 Scoring	Professional Svc.	300	Mineweaser	7,942
				7,942
2142 Psychological Testing Services	Salaries/Wages	100	Hawley	245,913
	Benefits	200	Hawley	158,864
				404,777
2143 Psychological Counseling	Salaries/Wages	100	Hawley	50,997
	Benefits	200	Hawley	40,153
				91,150
2152 Speech Pathology	Salaries/Wages	100	Hawley	397,054
	Benefits	200	Hawley	259,891
				656,945
2160 Social Work Services	Salaries/Wages	100	Hawley	98,793
	Benefits	200	Hawley	78,957
				177,750
2170 Student Accounting	Salaries/Wages	100	Mineweaser	36,644
	Benefits	200	Mineweaser	34,418
	Transp/Training/Comm/Tuit	500	Mineweaser	500
				71,562
2190 - Administrative - Supplemental	Supplies	600	Mineweaser	1,040
				1,040
2220 Technology-Support Services	Salaries/Wages	100	Hawley	76,316
	Benefits	200	Hawley	51,558
				127,874
2240 Tech Teaching - Title IID	Salaries/Wages	100	Mineweaser	0
	Benefits	200	Mineweaser	0
	Professional Svc.	300	Mineweaser	0
				0
2250 Library Services	Salaries/Wages	100	Mineweaser	373,417
	Benefits	200	Mineweaser	255,973
	Professional Svc.	300	Mineweaser	0
	Transp/Training/Comm/Tuit	500	Mineweaser	0
	Supplies	600	Mineweaser	9,214
	Equipment	700	Mineweaser	32,345
				670,949
2280 Curriculum Development	Salaries/Wages	100	Mineweaser	539,548
	Benefits	200	Mineweaser	265,940
				805,488

WARREN COUNTY SCHOOL DISTRICT
DETAILED EXPENDITURES
SY 2020-2021

Function	Description	Account Number	Budget Responsibility	2020-2021 Final
2270 Staff Development 2270 - Staff Development	Salaries/Wages	100	Mineweaser	0
	Benefits	200	Mineweaser	0
	Professional Svc.	300	Mineweaser	0
	Transp/Training/Comm/Tuit	500	Mineweaser	2,229
	Supplies	600	Mineweaser	1,561
	Equipment	700	Mineweaser	0
	Dues/Judgements/Misc	800	Mineweaser	1,040
				4,830
2271 Prof Devel - Certificated	Salaries/Wages	100	Mineweaser	8,357
	Benefits	200	Mineweaser	77,911
	Professional Svc.	300	Mineweaser	61,765
	Property Maint. Svc.	400	Mineweaser	0
	Transp/Training/Comm/Tuit	500	Mineweaser	57,240
	Supplies	600	Mineweaser	20,500
				225,773
2272 / Non-Cert PD	Transp/Training/Comm/Tuit	500	Decker	0
				0
2272 Prof Devel - Non Certificated	Professional Svc.	300	Mineweaser	300
				300
2310 - Board of Education Services	Salaries/Wages	100	Stewart	8,500
	Benefits	200	Stewart	3,584
	Professional Svc.	300	Stewart	42,024
	Transp/Training/Comm/Tuit	500	Stewart	5,258
	Supplies	600	Stewart	6,543
	Dues/Judgements/Misc.	800	Stewart	15,606
				81,515
2320 - Board Treasurer Services	Salaries/Wages	100	Stewart	3,000
	Benefits	200	Stewart	1,265
				4,265
2330 Tax Collection	Professional Svc.	300	Grosch	167,031
	Property Maint. Svc.	400	Grosch	840
	Transp/Training/Comm/Tuit	500	Grosch	3,738
	Supplies	600	Grosch	2,341
	Equipment	700	Grosch	1,040
	Dues/Judgements/Misc	800	Grosch	10,404
				185,395
2350 / Legal Svc.	Professional Svc.	300	Stewart	210,565
				210,565
2360 Office of the Superintendent	Salaries/Wages	100	Stewart	200,061
	Benefits	200	Stewart	122,280
	Professional Svc.	300	Stewart	0
	Transp/Training/Comm/Tuit	500	Stewart	5,150
	Supplies	600	Stewart	18,042
	Equipment	700	Stewart	2,081
	Dues/Judgements/Misc.	800	Stewart	11,123
				358,736
2380 Office of the Principal	Salaries/Wages	100	Mineweaser	1,813,267
	Benefits	200	Mineweaser	1,261,815
	Professional Svc.	300	Mineweaser	0
	Transp/Training/Comm/Tuit	500	Mineweaser	37,642
	Supplies	600	Mineweaser	44,701
	Equipment	700	Mineweaser	19,864
	Dues/Judgements/Misc	800	Mineweaser	22,200
				3,199,489

WARREN COUNTY SCHOOL DISTRICT
DETAILED EXPENDITURES
SY 2020-2021

Function	Description	Account Number	Budget Responsibility	2020-2021 Final
2390 Administrative Support Services	Salaries/Wages	100	Stewart	35,058
	Benefits	200	Stewart	21,686
	Professional Svc.	300	Stewart	0
	Transp/Training/Comm/Tuit	500	Stewart	1,051
	Supplies	600	Stewart	11,561
	Equipment	700	Stewart	3,121
	Dues/Judgements/Misc	800	Stewart	18,444
				90,921
2420 / Medical Services	Salaries/Wages	100	Hawley	166,142
	Benefits	200	Hawley	113,039
	Professional Svc	300	Hawley	2,816
				281,997
2430 / Dental	Salaries/Wages	100	Hawley	0
				0
2430 / Dental Services	Professional Svc.	300	Hawley	2,500
				2,500
2440 Nursing Services	Salaries/Wages	100	Hawley	687,807
	Benefits	200	Hawley	576,342
	Professional Svc.	300	Hawley	1,800
	Transp/Training/Comm/Tuit	500	Hawley	3,000
	Supplies	600	Hawley	12,569
	Equipment	700	Weber	5,000
				1,286,518
2511 Business Administration Supervision of Fiscal Services	Salaries/Wages	100	Grosch	146,362
	Benefits	200	Grosch	95,201
	Professional Svc.	300	Grosch	0
	Property Maint. Svc	400	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	18,703
	Supplies	600	Grosch	14,201
	Equipment	700	Grosch	2,289
	Dues/Judgements/Misc	800	Grosch	1,665
				278,421
2513 Business Administration Accounts Payable	Salaries/Wages	100	Grosch	30,902
	Benefits	200	Grosch	19,935
	Professional Svc	300	Grosch	0
				50,837
2514 Business Administration Payroll Services	Salaries/Wages	100	Grosch	94,494
	Benefits	200	Grosch	65,186
	Professional Svc.	300	Grosch	0
				159,680
2515 Business Administration Financial Accounting	Salaries/Wages	100	Grosch	161,210
	Benefits	200	Grosch	105,070
	Professional Svc.	300	Grosch	0
				266,280
2519 Business Administration Other Fiscal Services	Salaries/Wages	100	Grosch	30,464
	Benefits	200	Grosch	12,916
	Professional Svc.	300	Grosch	0
				43,380
2520 Business Administration Purchasing	Salaries/Wages	100	Grosch	65,515
	Benefits	200	Grosch	53,505
	Professional Svc.	300	Grosch	0
				119,020
2530 Business Administration Warehouse	Salaries/Wages	100	Grosch	36,420
	Benefits	200	Grosch	22,559
	Professional Svc.	300	Grosch	0
				58,980

WARREN COUNTY SCHOOL DISTRICT
DETAILED EXPENDITURES
SY 2020-2021

Function	Description	Account Number	Budget Responsibility	2020-2021 Final
2611 Physical Plant Facilities Supervision	Salaries/Wages	100	Kennerknecht	208,957
	Benefits	200	Kennerknecht	135,533
	Professional Svc.	300	Kennerknecht	0
	Transp/Training/Comm/Tuit	500	Kennerknecht	200
	Dues/Judgements/Misc.	800	Kennerknecht	500
				345,190
2619 Physical Plant Facilities Other Supervision of Operation	Salaries/Wages	100	Kennerknecht	349,072
	Benefits	200	Kennerknecht	246,710
	Professional Svc.	300	Kennerknecht	0
				595,782
2620 Physical Plant Operation of Buildings	Salaries/Wages	100	Kennerknecht	1,389,869
	Benefits	200	Kennerknecht	1,166,246
	Professional Svc.	300	Kennerknecht	6,700
	Property Maint. Svc.	400	Kennerknecht	481,681
	Transp/Training/Comm/Tuit	500	Kennerknecht	194,908
	Supplies	600	Kennerknecht	935,064
	Equipment	700	Kennerknecht	58,200
	Dues/Judgements/Misc.	800	Kennerknecht	5,600
				4,238,268
2630 Physical Plant Upkeep of Grounds	Salaries/Wages	100	Kennerknecht	79,428
	Benefits	200	Kennerknecht	72,719
	Professional Svc.	300	Kennerknecht	0
	Property Maint. Svc.	400	Kennerknecht	39,900
	Supplies	600	Kennerknecht	35,100
				227,146
2640 Physical Plant - Equip Maint	Property Maint. Svc.	400	Kennerknecht	7,600
	Supplies	600	Kennerknecht	43,900
	Equipment	700	Kennerknecht	14,000
				65,500
2650 Physical Plant - Vehicle Maint	Property Maint. Svc.	400	Kennerknecht	40,000
	Supplies	600	Kennerknecht	15,600
	Equipment	700	Kennerknecht	40,000
				95,600
2660 Safety & Security Services	Salaries/Wages	100	Kennerknecht	76,435
	Benefits	200	Kennerknecht	51,273
	Professional Svc.	300	Kennerknecht	218,698
	Property Maint. Svc.	400	Kennerknecht	12,000
	Transp/Training/Comm/Tuit	500	Kennerknecht	1,000
	Supplies	600	Kennerknecht	2,300
				361,706
2690 / Other Operation & Maintenance	Supplies	600	Kennerknecht	1,000
				1,000
2711 Student Transportation Services	Salaries/Wages	100	Grosch	98,364
	Benefits	200	Grosch	48,449
	Professional Svc.	300	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	3,020
	Supplies	600	Grosch	2,176
	Equipment	700	Grosch	520
	Dues/Judgements/Misc.	800	Grosch	687
				153,216
2720 Vehicle Operation	Transp/Training/Comm/Tuit	500	Grosch	4,942,609
	Supplies(Bulk Fuel)	600	Grosch	30,000
				4,972,609
2750 / Non-Pub Trans	Transp/Training/Comm/Tuit	500	Grosch	547,000
				547,000

WARREN COUNTY SCHOOL DISTRICT
DETAILED EXPENDITURES
SY 2020-2021

Function	Description	Account Number	Budget Responsibility	2020-2021 Final
2818 Technology Services	Salaries/Wages	100	Weber	334,110
	Benefits	200	Weber	261,857
	Professional Svc.	300	Weber	501,009
	Property Maint. Svc.	400	Weber	791,479
	Transp/Training/Comm/Tuit	500	Weber	190,557
	Supplies	600	Weber	125,200
	Equipment	700	Weber	145,202
	Dues/Judgements/Misc.	800	Weber	832
				2,350,246
2831 Supervision of Staff Services	Salaries/Wages	100	Weber	211,092
	Benefits	200	Weber	128,631
	Transp/Training/Comm/Tuit	500	Weber	8,333
	Supplies	600	Weber	6,242
				354,299
2834 Staff Dev. Cert, Non-Instructional, Certified	Salaries/Wages	100	Weber	0
	Benefits	200	Weber	15,000
	Professional Svc.	300	Weber	15,960
	Transp/Training/Comm/Tuit	500	Weber	7,402
				38,362
2835 / Health Services	Professional Svc.	300	Weber	4,500
				4,500
2836 Staff Dev. Cert. Non-Instructional, Non-Certified	Benefits	200	Weber	10,000
	Professional Svc.	300	Weber	74,733
	Transp/Training/Comm/Tuit	500	Weber	0
				84,733
2843 / Programming	Professional Svc.	300	Grosch	3,121
				3,121
2850 Federal Programs	Salaries/Wages	100	Weber	96,241
	Benefits	200	Weber	54,614
	Professional Svc.	300	Weber	0
	Transp/Training/Comm/Tuit	500	Weber	600
	Supplies	600	Weber	3,000
	Equipment	700	Weber	0
				154,456
2900 / Media Svc	Transp/Training/Comm/Tuit	500	Hawley	81,245
				81,245
3200 Student Activities	Salaries/Wages	100	Weber	16,600
	Benefits	200	Weber	6,998
	Transp/Training/Comm/Tuit	500	Weber	36,000
	Supplies	600	Weber	8,583
	Equipment	700	Weber	520
				68,701
3250 School Sponsored Athletics	Salaries/Wages	100	Weber	46,454
	Benefits	200	Weber	38,843
				85,297
3390 Parent Involvement	Salaries/Wages	100	Mineweaser	0
	Benefits	200	Mineweaser	0
	Professional Svc.	300	Mineweaser	0
	Supplies	600	Mineweaser	16,563
				16,563
4200/5100	Dues/Judgements/Misc.	800	Grosch	0
				0
5110 / Debt Service	Dues/Judgements/Misc.	800	Grosch	3,149,002
5110 / Debt Service	Fund Transfers	900	Grosch	4,016,700
				7,165,702
5130 / Refund of Prior Yr Revenues	Dues/Judgements/Misc.	800	Grosch	0
				0
5220 / Athletics	Fund Transfers	900	Grosch	891,477
				891,477
5220 / Food Service	Equipment	930	Grosch	0
				0

WARREN COUNTY SCHOOL DISTRICT
DETAILED EXPENDITURES
SY 2020-2021

Function	Description	Account Number	Budget Responsibility	2020-2021 Final
9230 / Capital Res.	Fund Transfer	900	Grosch	600,000
				600,000
9900 / Contingency	Unresolved Staff	940	Stewart	1,493,057
9900 / Contingency	Fuel Transportation Contingency	900	Stewart	150,000
9900 / Contingency	Board Goals/Facilities Plan	900	Stewart	2,925,222
	Contingency Total			4,558,279
				\$ 89,833,686

Revenues	\$	80,917,690
Expenses	\$	85,633,686
Total Surplus (Deficit)	\$	(4,715,996)

Planned Committed Use:

Textbooks	\$	473,555
Technology	\$	140,000
PSERS	\$	200,000
Capital Projects	\$	100,000
Total Committed Use	\$	913,555

Surplus (Deficit)	\$	(3,802,442)
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**CONTINGENCY SCHEDULE
FINAL BUDGET
2020-2021**

	2020-21
Board Goals:	\$ 50,000
Textbooks	\$ 477,445
Technology	\$ 764,899
Technology COVID 19 Grant (WCCC)	\$ 45,000
Covid 19 - "A" Adds	\$ 1,587,878
TOTAL BOARD GOALS:	\$ 2,925,222
Fuel:	
Fuel (district vehicles grounds)	\$ 50,000
Contractors Fuel	\$ 100,000
TOTAL FUEL:	\$ 150,000
Unresolved Staff:	
Staff	\$ 50,000
Substitutes	\$ 1,006,013
Non-Athletic Supplementals	\$ 437,044
TOTAL UNRESOLVED STAFF:	\$ 1,493,057
TOTAL	\$ 4,568,279
	*

* Due to the COVID 19 Pandemic, the uncertainty of "normal brick and mortar school district operations", and the uncertainty of local tax revenue and other funding, dollars were budgeted in contingency.

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

James Grosch

Contact Person

(814)723-6900 Extn :1030

Telephone

Extension

groschj@wcsdpa.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warren County SD	COUNTY : Warren	AUN : 105628302
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes

☐

No

☒

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$85633686
Ending Unassigned Fund Balance	\$526142
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

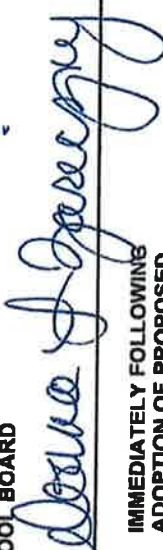
24 PS 6-687(a)(1)

(03/2006)

School District Name : Warren County SD	County : Warren	AUN Number : 105628302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/26/2020
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency and unexpected expenditures due to normal business occurrences and COVID 19 pandemic.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Based on unaudited projected outcome for 2019 -2020 and budgeted 2020-2021 financial performance. Used for COVID 19, emergency & unexpected expenditures and/or unrealized revenues,
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds for the following: Capital Projects, PSERS Mandated Expenses, Tax and School Board Contingencies, Medical Expenses, Textbook Purchases, Technology Purchases, Building Furniture/Fixtures, Misc. Planned Expenditures

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

10 Nondisposable Fund Balance

20 Restricted Fund Balance

30 Committed Fund Balance

10 Assigned Fund Balance

30 Unassigned Fund Balance

12,443,349

4,328,583

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

\$16,771,932

Estimated Revenues And Other Financing Sources

00 Revenue from Local Sources

00 Revenue from State Sources

2000 Revenue from Federal Sources

00 Other Financing Sources

25,757,228

47,105,384

8,055,078

Estimated Revenues And Other Financing Sources

\$80,917,690

Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$97,689,622

Amount

VENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	20,227,342
6113 Public Utility Realty Taxes	28,000
6114 Payments in Lieu of Current Taxes - State / Local	36,526
6115 Payments in Lieu of Current Taxes - Federal	250,000
6140 Current Act 511 Taxes - Flat Rate Assessments	61,500
6150 Current Act 511 Taxes - Proportional Assessments	2,643,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,688,867
6500 Earnings on Investments	117,000
6700 Revenues from LEA Activities	70,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	70,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	444,243

VENUE FROM LOCAL SOURCES

\$25,757,228

VENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	25,863,859
7220 Vocational Education	403,000
7271 Special Education funds for School-Aged Pupils	4,328,460
7311 Pupil Transportation Subsidy	3,150,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,043,987
7330 Health Services (Medical, Dental, Nurse, Act 25)	83,175
7340 State Property Tax Reduction Allocation	2,736,281
7360 Safe Schools	57,698
7505 Ready to Learn Block Grant	1,023,439
7810 State Share of Social Security and Medicare Taxes	1,392,372
7820 State Share of Retirement Contributions	6,873,113

VENUE FROM STATE SOURCES

\$47,105,384

VENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	127,040
8512 IDEA, Part B	1,050,032
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,656,280
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	185,711
8517 NCLB, Title IV - 21st Century Schools	904,776

Amount

VENUE FROM FEDERAL SOURCES

8519 NCLB, Title VI - Flexibility and Accountability	81,745
8521 Vocational Education - Operating Expenditures	78,636
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	1,802,439
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,426,059
8749 Other CARES Act Funding	389,863
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	352,497
Reimbursements (Access)	

VENUE FROM FEDERAL SOURCES	\$8,055,078
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	80,917,690
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1 Index (current): 3.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$20,227,342

\$2,736,281

\$22,963,623

\$25,382,208

Warren

Total

2019-20 Data

a. Assessed Value

\$458,012,213

b. Real Estate Mills

55.3371

\$458,012,213

2020-21 Data

c. 2018 STEB Market Value

\$1,481,285,284

\$1,481,285,284

d. Assessed Value

\$458,683,386

\$458,683,386

e. Assessed Value of New Constr/ Renov

\$0

\$0

2019-20 Calculations

f. 2019-20 Tax Levy

\$25,345,068

\$25,345,068

(a * b)

2020-21 Calculations

g. Percent of Total Market Value

100.000000%

100.000000%

h. Rebalanced 2019-20 Tax Levy

\$25,345,068

\$25,345,068

(f Total * g)

i. Base Mills Subject to Index

55.3371

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

89.320000%

89.320000%

k. Tax Levy Needed

\$25,382,208

\$25,382,208

(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

55.3371

(k / d * 1000)

m. Tax Levy Generated by Mills

\$25,382,208

\$25,382,208

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$22,645,927

\$22,645,927

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$20,227,342

\$20,227,342

(n * Est. Pct. Collection)

1 Index (current): 3.7%

Calculation Method:

Prox. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Approx. Tax Revenue:

Prox. Tax Levy for Tax Rate Calculation:

Rate	Total
\$20,227,342	
\$2,736,281	
\$22,963,623	
\$25,382,208	
Warren	

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	57.3845	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,321,317	\$26,321,317
s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$4,746.36	
Number of Homestead/Farmstead Properties	10418	10418
Median Assessed Value of Homestead Properties		\$20,108

Rate

Approx. Tax Revenue from RE Taxes: \$20,227,342
 Amount of Tax Relief for Homestead Exclusions \$2,736,281
 Total Approx. Tax Revenue: \$22,963,623
 Approx. Tax Levy for Tax Rate Calculation: \$25,382,208

Warren

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,736,281

Lowering RE Tax Rate

\$0

\$2,736,281

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$2,736,281

CODE

<u>11 Current Real Estate Taxes</u>			
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>
Green	458,683,386	55.3371	25,382,208
Totals:	458,683,386		25,382,208
			2,736,281
			=
			22,645,927
			X
			=
			70,727,342

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
20	<u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
40	<u>Current Act 511 Taxes – Flat Rate Assessments</u>				
41	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
42	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
43	Current Act 511 Local Services Taxes	\$5.00	\$0.00	61,500	61,500
44	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
45	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
46	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
49	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0

[illegible]

Tax nction	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
111	<u>Current Real Estate Taxes</u> Warren	55.3371	55.3371	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.7%				

description	Amount
-------------	--------

0 Instruction

1100 Regular Programs - Elementary / Secondary	32,991,698
1200 Special Programs - Elementary / Secondary	11,273,805
1300 Vocational Education	1,491,672
1400 Other Instructional Programs - Elementary / Secondary	15,066
1500 Nonpublic School Programs	97,856

al Instruction

\$45,870,097

0 Support Services

2100 Support Services - Students	3,179,879
2200 Support Services - Instructional Staff	1,835,214
2300 Support Services - Administration	4,130,884
2400 Support Services - Pupil Health	1,571,015
2500 Support Services - Business	976,598
2600 Operation and Maintenance of Plant Services	5,930,193
2700 Student Transportation Services	5,672,825
2800 Support Services - Central	2,989,717
2900 Other Support Services	81,245

al Support Services

\$26,367,570

0 Operation of Non-Instructional Services

3200 Student Activities	153,998
3300 Community Services	16,563

al Operation of Non-Instructional Services

\$170,561

0 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses	7,165,702
5200 Interfund Transfers - Out	1,491,477
5900 Budgetary Reserve	4,568,279

al Other Expenditures and Financing Uses

\$13,225,458

al Estimated Expenditures and Other Financing Uses

\$85,633,686

Description

Amount

10 Instruction

30 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

16,180,929
12,005,130
94,255
11,119
3,305,382
1,352,759
19,751
22,373

30 Special Programs - Elementary / Secondary

30 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

4,797,051
3,780,520
217,100
2,382,747
77,616
16,373
2,398

30 Special Programs - Elementary / Secondary

30 Vocational Education

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

757,224
543,347
2,000
6,500
160,087
19,514
3,000

30 Vocational Education

30 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
500 Other Purchased Services
600 Supplies

7,035
2,965
315
4,751

30 Other Instructional Programs - Elementary / Secondary

30 Nonpublic School Programs

300 Purchased Professional and Technical Services
600 Supplies

50,208
47,648

30 Nonpublic School Programs

30 Instruction

10 Support Services

30 Support Services - Students

100 Personnel Services - Salaries

\$32,991,698
\$11,273,805
\$1,491,672
\$15,066
\$97,856
\$45,870,097

1,875,506

Description

300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies
700 Property

tal Support Services - Students**00 Support Services - Instructional Staff**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

tal Support Services - Instructional Staff**00 Support Services - Administration**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

tal Support Services - Administration**00 Support Services - Pupil Health**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies
700 Property

tal Support Services - Pupil Health**00 Support Services - Business**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

tal Support Services - Business**00 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services

Amount

41,514
17,345
29,702
7,424
\$3,179,879

997,638
651,382
62,065
59,469
31,275
32,345
1,040
\$1,835,214

2,059,885
1,410,629
419,620
840
52,839
83,187
26,107
77,777
\$4,130,864

853,949
689,381
7,116
3,000
12,569
5,000
\$1,571,015

565,368
374,372
18,703
14,201
2,289
1,665
\$976,598

2,103,761
1,672,481
225,398
581,181

description	Amount
500 Other Purchased Services	196,108
600 Supplies	1,032,964
700 Property	112,200
800 Other Objects	6,100
total Operation and Maintenance of Plant Services	\$5,930,193
00 Student Transportation Services	
100 Personnel Services - Salaries	98,364
200 Personnel Services - Employee Benefits	48,449
500 Other Purchased Services	5,492,629
600 Supplies	32,176
700 Property	520
800 Other Objects	687
total Student Transportation Services	\$5,672,825
00 Support Services - Central	
100 Personnel Services - Salaries	641,444
200 Personnel Services - Employee Benefits	470,103
300 Purchased Professional and Technical Services	599,323
400 Purchased Property Services	791,479
500 Other Purchased Services	206,892
600 Supplies	134,442
700 Property	145,202
800 Other Objects	832
total Support Services - Central	\$2,989,717
00 Other Support Services	
500 Other Purchased Services	81,245
total Other Support Services	\$81,245
total Support Services	\$26,367,570
00 Operation of Non-Instructional Services	
00 Student Activities	
100 Personnel Services - Salaries	63,054
200 Personnel Services - Employee Benefits	45,841
500 Other Purchased Services	36,000
600 Supplies	8,583
700 Property	520
total Student Activities	\$153,998
00 Community Services	
600 Supplies	16,563
total Community Services	\$16,563
total Operation of Non-Instructional Services	\$170,561
00 Other Expenditures and Financing Uses	
00 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,149,002
900 Other Uses of Funds	4,016,700

Page - 4 of	
<u>Amount</u>	
\$7,165,702	
1,491,477	
\$1,491,477	
4,568,279	
\$4,568,279	
\$13,225,458	
\$85,633,686	

cription

tal Debt Service / Other Expenditures and Financing Uses

00 Interfund Transfers - Out

900 Other Uses of Funds

tal Interfund Transfers - Out

00 Budgetary Reserve

800 Other Objects

tal Budgetary Reserve

tal Other Expenditures and Financing Uses

TOTAL EXPENDITURES

Long-Term Investments

<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
17,270,186	12,439,033

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

8,920,905	1,784,181
6,040,418	6,121,715
10,000	10,000
400,000	400,000

Long-Term Investments

<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
\$32,641,509	\$20,754,929

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

06/30/2020 Estimate 06/30/2021 Projection

TOTAL CASH AND INVESTMENTS		\$32,641,509	\$20,754,929
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	99,091,018	93,727,755
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	1,011,855	1,211,855
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	29,100,000	29,200,000

Total General Fund

\$129,202,873

\$124,139,610

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease-Purchase Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease-Purchase Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease-Purchase Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	

06/30/2020 Estimate

06/30/2021 Projection

Long-Term Indebtedness

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850
Total Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431
Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund
Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

- Food Service / Cafeteria Operations Fund
- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

9-Term Indebtedness

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

total Food Service / Cafeteria Operations Fund

Wild Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

tal Child Care Operations Fund

her Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

tal Other Enterprise Funds

ernal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

tal Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

tal Private Purpose Trust Fund

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Investment Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Activity Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>		<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530	Lease-Purchase Obligations		
0540	Accumulated Compensated Absences		
0550	Authority Lease Obligations		
0560	Other Post-Employment Benefits (OPEB)		
0599	Other Noncurrent Liabilities		
<u>Total Permanent Fund</u>			
at Long-Term Indebtedness		\$129,202,873	\$124,139,610

Short-Term Payables

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Short-Term Payables

TOTAL INDEBTEDNESS

06/30/2020 Estimate

06/30/2021 Projection

\$129,202,873

\$124,139,610

DescriptionNonspecial EducationSpecial Education**0 Instruction**

1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary	4,123	16,491
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		

Instruction**\$4,123 \$16,491****0 Support Services**

2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		

Support Services**0 Operation of Non-Instructional Services**

3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		

Operation of Non-Instructional Services**0 Facilities Acquisition, Construction and Improvement Services**

4000 Facilities Acquisition, Construction and Improvement Services		
--	--	--

Facilities Acquisition, Construction and Improvement Services**0 Other Expenditures and Financing Uses**

5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		

Other Expenditures and Financing Uses**Estimated Expenditures and Other Financing Uses****\$4,123 \$16,491**

Description

00 Instruction

00 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries
 200 Personnel Services - Employee Benefits
 300 Purchased Professional and Technical Services
 400 Purchased Property Services
 500 Other Purchased Services
 600 Supplies
 700 Property
 800 Other Objects

2,900
 1,223
 11,600
 4,891

Total Regular Programs - Elementary / Secondary

\$4,123 \$16,491

00 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries
 200 Personnel Services - Employee Benefits
 300 Purchased Professional and Technical Services
 400 Purchased Property Services
 500 Other Purchased Services
 600 Supplies
 700 Property
 800 Other Objects

Total Special Programs - Elementary / Secondary

00 Vocational Education

100 Personnel Services - Salaries
 200 Personnel Services - Employee Benefits
 300 Purchased Professional and Technical Services
 400 Purchased Property Services
 500 Other Purchased Services
 600 Supplies
 700 Property
 800 Other Objects

Total Vocational Education

00 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries
 200 Personnel Services - Employee Benefits
 300 Purchased Professional and Technical Services
 400 Purchased Property Services
 500 Other Purchased Services
 600 Supplies
 700 Property
 800 Other Objects

Total Other Instructional Programs - Elementary / Secondary

00 Nonpublic School Programs

100 Personnel Services - Salaries
 200 Personnel Services - Employee Benefits
 300 Purchased Professional and Technical Services

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
Total Nonpublic School Programs			
00 Adult Education Programs			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Adult Education Programs			
00 Higher Education Programs for Secondary Students			
500 Other Purchased Services			
600 Supplies			
Total Higher Education Programs for Secondary Students			
00 Pre-Kindergarten			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Pre-Kindergarten			
Total Instruction		\$4,123	\$16,491
TOTAL EXPENDITURES		\$4,123	\$16,491

0 Revenue from Local Sources

Nonspecial Education Special Education

al Revenue from Local Sources	\$4,000	\$16,000
TAL REVENUES	\$4,000	\$16,000

	<u>Mens Special Education</u>		<u>Special Education</u>
10 Revenue from Local Sources			
6990 Refunds and Other Miscellaneous Revenue		4,000	16,000
Total Revenue from Local Sources		\$4,000	\$16,000
TAL REVENUES		\$4,000	\$16,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,529,794
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	526,142
Final Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,055,936
5900 Budgetary Reserve	4,568,279
Final Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,624,215