	E	F	I	J	K	L	M	N	O	P	Q	R
1	**WARREN COUNTY SCHOOL DISTRICT**											
2	**2022-23 Working Budget Draft**											
3	**5-Year Projection**				**100% Burn Rate - No Tax Increase**							
4												
5				**NO TAX INCREASE**	**The 5 Year Projection INCLUDES ESSER $'s in years 2-5 for Technology and Textbooks.**							
6	**EXPENDITURES**		**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
7	**Code**	**Object of Expenditure**	**Actual - Audited**	**Budget**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
8	**100**	**Total Salaries**	$ 31,298,022	$ 31,431,383	2.42%	$ 32,192,022	2.5%	$ 32,929,888	2.0%	$ 33,588,485	2.0%	$ 34,260,255
9	**200**	**Employee Benefits**	$ 21,824,680	$ 22,689,531	2.7%	$ 23,306,293	3.5%	$ 24,127,075	3.2%	$ 24,901,680	3.4%	$ 25,745,117
10	211/212/213	Medical/Dental/Life	$ 8,376,743	$ 8,762,964	4.0%	$ 9,113,482	4.0%	$ 9,478,022	4.0%	$ 9,857,143	4.0%	$ 10,251,428
11	220	Social Security	$ 2,354,043	$ 2,440,325	0.9%	$ 2,462,690	2.3%	$ 2,519,136	2.0%	$ 2,569,519	2.0%	$ 2,620,910
12	230	Retirement	$ 10,597,419	$ 10,903,327	2.0%	$ 11,123,889	3.5%	$ 11,517,623	2.9%	$ 11,856,601	3.3%	$ 12,248,178
13	2XX	Other Benefits	$ 496,475	$ 582,915	4.0%	$ 606,232	1.0%	$ 612,294	1.0%	$ 618,417	1.0%	$ 624,601
14	**300**	**Purchased Prof & Tech Svcs**	$ 1,960,298	$ 2,163,738	33.1%	$ 2,880,541	4.0%	$ 2,995,762	4.0%	$ 3,115,593	4.0%	$ 3,240,216
15	322	IU Contracts	$ 125,092	$ 157,212	4.0%	$ 163,500	4.0%	$ 170,040	4.0%	$ 176,842	4.0%	$ 183,916
16	323	Prof Serv Other Agency	$ 37,184	$ 171,205	4.0%	$ 178,053	4.0%	$ 185,175	4.0%	$ 192,582	4.0%	$ 200,285
17	329	Substitutes	$ 472,176	$ 506,000	4.0%	$ 1,156,493	4.0%	$ 1,202,753	4.0%	$ 1,250,863	4.0%	$ 1,300,898
18	330	Professional Services	$ 242,764	$ 325,391	4.0%	$ 338,407	4.0%	$ 351,943	4.0%	$ 366,021	4.0%	$ 380,662
19	3XX	Purchased Serv Other	$ 1,083,082	$ 1,003,930	4.0%	$ 1,044,087	4.0%	$ 1,085,851	4.0%	$ 1,129,285	4.0%	$ 1,174,456
20	**400**	**Purchased Property Svcs**	$ 1,373,704	$ 1,385,184	4.0%	$ 1,440,592	4.0%	$ 1,498,215	4.0%	$ 1,558,144	4.0%	$ 1,620,470
21	424	Water/Sewage	$ 127,660	$ 117,200	4.0%	$ 121,888	4.0%	$ 126,764	4.0%	$ 131,834	4.0%	$ 137,107
22	432	B & G Repairs	$ 57,225	$ 134,884	4.0%	$ 140,279	4.0%	$ 145,890	4.0%	$ 151,726	4.0%	$ 157,795
23	431/438	Maintenance Contracts	$ 1,061,424	$ 980,560	4.0%	$ 1,019,782	4.0%	$ 1,060,574	4.0%	$ 1,102,997	4.0%	$ 1,147,116
24	4XX	Other Property Svcs	$ 127,395	$ 152,540	4.0%	$ 158,642	4.0%	$ 164,988	4.0%	$ 171,587	4.0%	$ 178,451
25	**500**	**Other Purchased Svcs**	$ 11,867,292	$ 12,313,219	4.0%	$ 12,805,747	4.0%	$ 13,317,977	4.0%	$ 13,850,696	4.0%	$ 14,404,724
26	51X	Transportation	$ 4,993,180	$ 5,519,274	4.0%	$ 5,740,045	4.0%	$ 5,969,646	4.0%	$ 6,208,432	4.0%	$ 6,456,770
27	52X	Insurance	$ 192,141	$ 191,318	4.0%	$ 198,971	4.0%	$ 206,930	4.0%	$ 215,207	4.0%	$ 223,815
28	56X	Charter & Cyber Tuition/Spec Schools	$ 5,836,061	$ 6,055,704	4.0%	$ 6,297,932	4.0%	$ 6,549,849	4.0%	$ 6,811,843	4.0%	$ 7,084,317
29	5XX	Other Purchased Svcs	$ 845,911	$ 546,923	4.0%	$ 568,800	4.0%	$ 591,552	4.0%	$ 615,214	4.0%	$ 639,822
30	**600**	**Supplies**	$ 4,124,127	$ 2,828,463	3.8%	$ 2,936,602	3.8%	$ 3,049,066	3.8%	$ 3,166,028	3.8%	$ 3,287,670
31	610	General Supplies	$ 2,582,966	$ 1,882,461	4.0%	$ 1,957,760	4.0%	$ 2,036,070	4.0%	$ 2,117,513	4.0%	$ 2,202,214
32	621/622	Gas & Electric	$ 793,019	$ 642,600	4.0%	$ 668,304	4.0%	$ 695,036	4.0%	$ 722,838	4.0%	$ 751,751
33	640	Textbooks & Periodicals	$ 310,198	$ 22,931	4.0%	$ 23,848	4.0%	$ 24,802	4.0%	$ 25,794	4.0%	$ 26,826
34	640P	Textbooks 7 Year Plan	$ 241,891	$ 125,000	4.0%	$ 125,000	4.0%	$ 125,000	4.0%	$ 125,000	4.0%	$ 125,000
35	650	Technology Supplies	$ 165,916	$ 127,000	4.0%	$ 132,080	4.0%	$ 137,363	4.0%	$ 142,858	4.0%	$ 148,572
36	6XX	Other Supplies	$ 30,138	$ 28,471	4.0%	$ 29,609	4.0%	$ 30,794	4.0%	$ 32,026	4.0%	$ 33,307
37	**700**	**Property**	$ 1,096,830	$ 220,621	4.0%	$ 229,446	4.0%	$ 238,624	4.0%	$ 248,169	4.0%	$ 258,096
38	752	Capital Equip - Add	$ 401,337	$ 41,505	4.0%	$ 43,165	4.0%	$ 44,891	4.0%	$ 46,687	4.0%	$ 48,555
39	752P	Technology Equipment - 7 Year Plan	$ 607,264	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
40	758	Additional Instructional Software	$ 42,974	$ 38,587	4.0%	$ 40,131	4.0%	$ 41,736	4.0%	$ 43,406	4.0%	$ 45,142
41	762	Equipment Replacement	$ 45,255	$ 140,529	4.0%	$ 146,150	4.0%	$ 151,996	4.0%	$ 158,076	4.0%	$ 164,399
42	**800**	**Other Object**	$ 3,198,940	$ 3,284,114	-0.3%	$ 3,273,230	-0.3%	$ 3,261,894	-0.2%	$ 3,256,498	-0.1%	$ 3,252,281
43	830	Interest Bonds	$ 3,149,002	$ 3,132,575	-0.5%	$ 3,115,630	-0.6%	$ 3,097,990	-0.4%	$ 3,086,037	-0.4%	$ 3,075,002
44	8XX	Other	$ 49,939	$ 151,539	4.0%	$ 157,600	4.0%	$ 163,904	4.0%	$ 170,461	4.0%	$ 177,279
45	**900**	**Other Uses of Funds**	$ 7,512,611	$ 10,119,585	2.3%	$ 10,355,125	-20.5%	$ 8,230,191	2.1%	$ 8,399,123	3.3%	$ 8,673,698
46	910	Principal - Bonds	$ 3,958,095	$ 4,016,754	-0.2%	$ 4,008,181	0.2%	$ 4,017,794	1.9%	$ 4,093,046	10.7%	$ 4,531,967
47	930	Fund Transfers	$ 928,516	$ 935,877	4.0%	$ 973,312	5.0%	$ 1,021,978	5.0%	$ 1,073,077	5.0%	$ 1,126,731
48	930P	Fund Transfer - Capital Reserve 7 Year Project	$ 2,626,000	$ 625,000	4.0%	$ 650,000	3.8%	$ 675,000	3.7%	$ 700,000	3.6%	$ 725,000
49	9XX	Other	$ -	$ 4,541,954	4.0%	$ 4,723,632	4.0%	$ 2,515,419	4.0%	$ 2,533,000	4.0%	$ 2,290,000
50	**TOTAL EXPENDITURES**		**$ 84,256,504**	**$ 86,435,838**	**3.5%**	**$ 89,419,598**	**0.3%**	**$ 89,648,693**	**2.7%**	**$ 92,084,416**	**2.9%**	**$ 94,742,526**
52												
53												
54	**REVENUES**		**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
55	**Code**	**Local Revenue**	**Actual - Audited**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
56	6111	Current Real Estate Taxes	$ 21,087,126	$ 21,122,726	0.5%	$ 21,228,340	0.5%	$ 21,334,481	0.5%	$ 21,441,154	0.5%	$ 21,548,360
57	6113/6114	Public Utility/Pay in Lieu/Forestry	$ 354,205	$ 314,526	5.0%	$ 330,252	0.0%	$ 330,252	0.0%	$ 330,252	0.0%	$ 330,252
58	6143	Occupational Priv Tax	$ 74,115	$ 73,000	4.0%	$ 75,920	0.0%	$ 75,920	0.0%	$ 75,920	0.0%	$ 75,920
59	6151	Earned Income	$ 2,997,533	$ 3,050,000	4.0%	$ 3,172,000	7.0%	$ 3,394,040	8.0%	$ 3,665,563	9.0%	$ 3,995,464
60	6153	Real Estate Transfer	$ 524,461	$ 350,000	15.0%	$ 402,500	7.0%	$ 430,675	8.0%	$ 465,129	9.0%	$ 506,991
61	6400	Delinquent	$ 1,523,466	$ 1,802,911	0.0%	$ 1,802,911	0.0%	$ 1,802,911	0.0%	$ 1,802,911	0.0%	$ 1,802,911
62	6500	Earnings Investment Income	$ 27,875	$ 25,000	0.0%	$ 25,000	0.0%	$ 25,000	0.0%	$ 25,000	0.0%	$ 25,000
63	6700	Athletic, Admissions & Student Contributions	$ 40,248	$ 70,000	0.0%	$ 50,000	0.0%	$ 50,000	0.0%	$ 50,000	0.0%	$ 50,000
64	6900	Miscellaneous	$ 2,417,275	$ 740,000	0.0%	$ 740,000	0.0%	$ 740,000	0.0%	$ 740,000	0.0%	$ 740,000
65		**Total Local Revenue**	**$ 29,046,305**	**$ 27,548,163**	**1.0%**	**$ 27,826,923**	**1.3%**	**$ 28,183,280**	**1.5%**	**$ 28,595,929**	**1.7%**	**$ 29,074,897**
66												

	E	F	I	J	K	L	M	N	O	P	Q	R
67												
68	**REVENUES**		**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
69	**Code**	**State Revenue**	**Actual - Audited**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
70	7110	Basic Ed Funding	$ 25,863,747	$ 25,863,859	1.0%	$ 26,122,498	1.0%	$ 26,383,723	1.0%	$ 26,647,560	1.0%	$ 26,914,035
71	7140	Charter School Subsidy	$ -	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
72	7160	Tuition Orph/Private	$ 71,035	$ -	0.0%	$ 70,000	0.0%	$ 70,000	0.0%	$ 70,000	0.0%	$ 70,000
73	7220	Vocational Ed Subsidy	$ 390,939	$ 403,000	0.0%	$ 403,000	1.0%	$ 407,030	1.0%	$ 411,100	1.0%	$ 415,211
74	7271	Special Ed Subsidy	$ 4,349,490	$ 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	$ 3,523,694	$ 3,512,000	0.0%	$ 3,512,000	0.0%	$ 3,512,000	0.0%	$ 3,512,000	0.0%	$ 3,512,000
76	7320	Rentals Subsidy	$ 1,009,894	$ 1,063,967	-2.9%	$ 1,033,006	-0.5%	$ 1,027,362	-2.8%	$ 998,855	-2.2%	$ 976,834
77	7330	Medical and Dental Svcs	$ 82,242	$ 85,000	0.0%	$ 85,000	0.0%	$ 85,000	0.0%	$ 85,000	0.0%	$ 85,000
78	7340	Property relief	$ 2,736,281	$ 2,736,208	0.0%	$ 2,736,208	0.0%	$ 2,736,208	0.0%	$ 2,736,208	0.0%	$ 2,736,208
79	7361	PA Commission on Crime and Delinquency (PCCD) Merit & Comp	$ 52,890	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
80	7500	Other Grants	$ 1,053,938	$ 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	$ 1,403,434	$ 1,456,490	0.1%	$ 1,457,912	2.3%	$ 1,491,329	2.0%	$ 1,521,155	2.0%	$ 1,551,578
82	7820	Retirement	$ 7,033,007	$ 7,226,304	1.6%	$ 7,341,767	3.5%	$ 7,601,631	2.9%	$ 7,825,357	3.3%	$ 8,083,798
83		**Total State Revenue**	**$ 47,570,590**	**$ 47,698,727**	**0.9%**	**$ 48,113,290**	**1.2%**	**$ 48,709,466**	**1.1%**	**$ 49,246,136**	**1.2%**	**$ 49,827,720**
84												
85			**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
86	**Code**	**Federal Revenue**	**Actual - Audited**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
87	8100	Impact Aid	$ 123,667	$ 125,000	0.0%	$ 125,000	0.0%	$ 125,000	0.0%	$ 125,000	0.0%	$ 125,000
88	8512	Idea Part B	$ 1,077,628	$ 1,062,962	0.0%	$ 1,062,962	0.0%	$ 1,062,962	0.0%	$ 1,062,962	0.0%	$ 1,062,962
89	8514	Title I	$ 1,641,101	$ 1,647,482	0.0%	$ 1,647,482	0.0%	$ 1,647,482	0.0%	$ 1,647,482	0.0%	$ 1,647,482
90	8515	Title IIA	$ 192,141	$ 184,357	0.0%	$ 184,357	0.0%	$ 184,357	0.0%	$ 184,357	0.0%	$ 184,357
91	8517	21st Century	$ 619,550	$ 635,985	0.0%	$ 635,985	0.0%	$ 635,985	0.0%	$ 635,985	0.0%	$ 635,985
92	8517	Title IVA	$ 132,864	$ 131,676	0.0%	$ 131,676	0.0%	$ 131,676	0.0%	$ 131,676	0.0%	$ 131,676
93	8519	Rural Low Income	$ 80,731	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
94	8521	Carl Perkins	$ 78,636	$ 78,636	0.0%	$ 78,636	0.0%	$ 78,636	0.0%	$ 78,636	0.0%	$ 78,636
95	8522	Vocational Ed Grant	$ -	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
96	8733	QZAB Interest	$ 1,701,462	$ 1,699,700	6.0%	$ 1,802,439	0.0%	$ 1,802,439	0.0%	$ 1,802,439	25.0%	$ 2,252,439
97	8741	Elem. And Sec. School Emergency Relief (ESSER I)	$ 1,537,117	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
98	8742	Government Emergency Ed Relief	$ 127,481	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
99	8743	ESSER II	$ 62,127	$ 3,941,954	-54.0%	$ 1,812,776	2.9%	$ 1,865,419	0.9%	$ 1,883,000	-12.9%	$ 1,640,000
100	8744	ARP ESSER										
101	8745	GEER II	$ 20,936	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
102	8749	PCCD Covid 19	$ 389,863	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
103	8800	Medical Assistance	$ 396,604	$ 391,196	0.0%	$ 391,196	0.0%	$ 391,196	0.0%	$ 391,196	0.0%	$ 391,196
104		**Total Federal Revenue**	**$ 8,181,908**	**$ 9,898,948**	**-20.5%**	**$ 7,872,509**	**0.7%**	**$ 7,925,152**	**0.2%**	**$ 7,942,733**	**2.6%**	**$ 8,149,733**
105												
106												
107			**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
108	**Code**	**Other**	**Actual - Audited**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
109	9000	Other	$ 2,909	$ -		$ -		$ -		$ -		$ -
110		**Total Other**	**$ 2,909**	**$ -**		**$ -**		**$ -**		**$ -**		**$ -**
111												
112	**TOTAL REVENUE**		**$ 84,801,712**	**$ 85,145,838**		**$ 83,812,722**		**$ 84,817,898**		**$ 85,784,799**		**$ 87,052,351**
114												
115			**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
116			**Actual - Audited**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
117		**REVENUES**	$ 84,801,712	$ 85,145,838		$ 83,812,722		$ 84,817,898		$ 85,784,799		$ 87,052,351
118		**EXPENDITURES**	$ 84,256,504	$ 86,435,838		$ 89,419,598		$ 89,648,693		$ 92,084,416		$ 94,742,526
119		**OPERATING SURPLUS/(DEFICIT) - STARTING**	**$ 545,208**	**$ (1,290,000)**		**$ (5,606,876)**		**$ (4,830,794)**		**$ (6,299,617)**		**$ (7,690,175)**
120		**Projected Committed Fund Balance Use**	$ 300,000	$ 300,000		$ 300,000		$ 300,000		$ 300,000		$ 300,000
121		**NET SURPLUS/(DEFICIT) AFTER PLANNED FUND BALANCE USE**	**$ 845,208**	**$ (990,000)**		**$ (5,306,876)**		**$ (4,530,794)**		**$ (5,999,617)**		**$ (7,390,175)**
122												
123												
124		**FUND BALANCE ROLLFORWARD**										
125		**Fund Balance @ 6/30/20**	**$ 19,121,575**	**$ 19,666,783**		**$ 18,376,782**		**$ 12,769,906**		**$ 7,939,111**		**$ 1,639,495**
126		**Increase/(Decrease) to Fund Balance**	**$ 545,208**	**$ (1,290,000)**		**$ (5,606,876)**		**$ (4,830,794)**		**$ (6,299,617)**		**$ (7,690,175)**
127		**PROJECTED FUND BALANCE**	**$ 19,666,783**	**$ 18,376,782**		**$ 12,769,906**		**$ 7,939,111**		**$ 1,639,495**		**$ (6,050,680)**
128												
129												
130												