	E	F	H	I	J	K	L	M	N	O	P	Q	R
1	**WARREN COUNTY SCHOOL DISTRICT**												
2	**2021-22 Working Budget Draft**												
3	**5-Year Projection**					**100% Burn Rate - No Tax Increase**							
4				**100.35%**									
5				**Burn Rate**	**NO TAX INCREASE**	**The 5 Year Projection INCLUDES ESSER $'s in years 2-5 for Technology and Textbooks.**							
6	**EXPENDITURES**		**2020-21**	**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
7	**Code**	**Object of Expenditure**	**Approved Budget**	**Estimate**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
8	**100**	**Total Salaries**	$ 31,001,206	$ 31,109,710	$ 31,431,383	2.5%	$ 32,284,204	2.5%	$ 32,929,888	2.0%	$ 33,588,485	2.0%	$ 34,260,255
9	**200**	**Employee Benefits**	$ 22,902,989	$ 22,983,149	$ 22,689,531	4.7%	$ 23,759,231	3.8%	$ 24,669,211	3.8%	$ 25,607,709	4.0%	$ 26,634,024
10	211/212/213	Medical/Dental/Life	$ 9,184,272	$ 9,216,417	$ 8,762,964	5.0%	$ 9,201,112	5.0%	$ 9,661,168	5.0%	$ 10,144,226	5.0%	$ 10,651,437
11	220	Social Security	$ 2,390,300	$ 2,398,666	$ 2,440,325	1.2%	$ 2,469,742	2.0%	$ 2,519,136	2.0%	$ 2,569,519	2.0%	$ 2,620,910
12	230	Retirement	$ 10,849,593	$ 10,887,567	$ 10,903,327	5.5%	$ 11,499,633	3.4%	$ 11,894,275	3.4%	$ 12,293,386	3.8%	$ 12,755,093
13	2XX	Other Benefits	$ 478,823	$ 480,499	$ 582,915	1.0%	$ 588,744	1.0%	$ 594,632	1.0%	$ 600,578	1.0%	$ 606,584
14	**300**	**Purchased Prof & Tech Svcs**	$ 1,718,600	$ 1,724,615	$ 2,163,738	29.3%	$ 2,797,448	1.0%	$ 2,825,423	1.0%	$ 2,853,677	1.0%	$ 2,882,214
15	322	IU Contracts	$ 162,608	$ 163,177	$ 157,212	1.0%	$ 158,784	1.0%	$ 160,372	1.0%	$ 161,976	1.0%	$ 163,595
16	323	Prof Serv Other Agency	$ 171,205	$ 171,804	$ 171,205	1.0%	$ 172,917	1.0%	$ 174,646	1.0%	$ 176,392	1.0%	$ 178,156
17	329	Substitutes	$ 51,322	$ 51,501	$ 506,000	1.0%	$ 1,123,133	1.0%	$ 1,134,364	1.0%	$ 1,145,708	1.0%	$ 1,157,165
18	330	Professional Services	$ 289,381	$ 290,394	$ 325,391	1.0%	$ 328,645	1.0%	$ 331,931	1.0%	$ 335,251	1.0%	$ 338,603
19	3XX	Purchased Serv Other	$ 1,044,084	$ 1,047,738	$ 1,003,930	1.0%	$ 1,013,969	1.0%	$ 1,024,109	1.0%	$ 1,034,350	1.0%	$ 1,044,694
20	**400**	**Purchased Property Svcs**	$ 1,384,619	$ 1,389,465	$ 1,385,184	1.0%	$ 1,399,036	1.0%	$ 1,413,026	1.0%	$ 1,427,157	1.0%	$ 1,441,428
21	424	Water/Sewage	$ 117,200	$ 117,610	$ 117,200	1.0%	$ 118,372	1.0%	$ 119,556	1.0%	$ 120,751	1.0%	$ 121,959
22	432	B & G Repairs	$ 134,319	$ 134,789	$ 134,884	1.0%	$ 136,233	1.0%	$ 137,595	1.0%	$ 138,971	1.0%	$ 140,361
23	431/438	Maintenance Contracts	$ 980,560	$ 983,992	$ 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	$ 153,074	$ 152,540	1.0%	$ 154,066	1.0%	$ 155,607	1.0%	$ 157,163	1.0%	$ 158,734
25	**500**	**Other Purchased Svcs**	$ 11,859,174	$ 11,900,681	$ 12,313,219	3.0%	$ 12,686,232	2.3%	$ 12,980,092	2.3%	$ 13,282,856	2.3%	$ 13,594,827
26	51X	Transportation	$ 5,600,852	$ 5,620,455	$ 5,519,274	1.0%	$ 5,574,466	1.0%	$ 5,630,211	1.0%	$ 5,686,513	1.0%	$ 5,743,378
27	52X	Insurance	$ 182,208	$ 182,846	$ 191,318	5.0%	$ 200,884	5.0%	$ 210,929	5.0%	$ 221,475	5.0%	$ 232,549
28	56X	Charter & Cyber Tuition/Spec Schools	$ 5,550,878	$ 5,570,306	$ 6,055,704	5.0%	$ 6,358,489	3.5%	$ 6,581,036	3.5%	$ 6,811,372	3.5%	$ 7,049,770
29	5XX	Other Purchased Svcs	$ 525,236	$ 527,074	$ 546,923	1.0%	$ 552,392	1.0%	$ 557,916	1.0%	$ 563,495	1.0%	$ 569,130
30	**600**	**Supplies**	$ 3,038,523	$ 3,049,158	$ 2,828,463	1.0%	$ 2,855,498	1.0%	$ 2,882,803	1.0%	$ 2,910,381	1.0%	$ 2,938,235
31	610	General Supplies	$ 1,743,908	$ 1,750,012	$ 1,882,461	1.0%	$ 1,901,286	1.0%	$ 1,920,299	1.0%	$ 1,939,502	1.0%	$ 1,958,897
32	621/622	Gas & Electric	$ 642,600	$ 644,849	$ 642,600	1.0%	$ 649,026	1.0%	$ 655,516	1.0%	$ 662,071	1.0%	$ 668,692
33	640	Textbooks & Periodicals	$ 25,290	$ 25,379	$ 22,931	1.0%	$ 23,160	1.0%	$ 23,392	1.0%	$ 23,626	1.0%	$ 23,862
34	640P	Textbooks 7 Year Plan	$ 473,555	$ 475,212	$ 125,000	0.0%	$ 125,000	0%	$ 125,000	0.0%	$ 125,000	0.0%	$ 125,000
35	650	Technology Supplies	$ 125,000	$ 125,438	$ 127,000	1.0%	$ 128,270	1.0%	$ 129,553	1.0%	$ 130,848	1.0%	$ 132,157
36	6XX	Other Supplies	$ 28,171	$ 28,269	$ 28,471	1.0%	$ 28,755	1.0%	$ 29,043	1.0%	$ 29,333	1.0%	$ 29,627
37	**700**	**Property**	$ 387,245	$ 388,600	$ 220,621	1.2%	$ 223,243	1.2%	$ 225,898	1.2%	$ 228,589	1.2%	$ 231,315
38	752	Capital Equip - Add	$ 68,128	$ 68,367	$ 41,505	2.0%	$ 42,335	2.0%	$ 43,182	2.0%	$ 44,045	2.0%	$ 44,926
39	752P	Technology Equipment - 7 Year Plan	$ 140,000	$ 140,490	$ -	0.0%	$ -		$ -		$ -		$ -
40	758	Additional Instructional Software	$ 38,587	$ 38,722	$ 38,587	1.0%	$ 38,973	1.0%	$ 39,363	1.0%	$ 39,757	1.0%	$ 40,154
41	762	Equipment Replacement	$ 140,529	$ 141,021	$ 140,529	1.0%	$ 141,934	1.0%	$ 143,354	1.0%	$ 144,787	1.0%	$ 146,235
42	**800**	**Other Object**	$ 3,264,875	$ 3,276,302	$ 3,284,114	-0.5%	$ 3,268,684	-0.5%	$ 3,252,575	-0.3%	$ 3,242,168	-0.3%	$ 3,232,694
43	830	Interest Bonds	$ 3,149,002	$ 3,160,024	$ 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	$ 115,873	$ 116,278	$ 151,539	1.0%	$ 153,054	1.0%	$ 154,585	1.0%	$ 156,131	1.0%	$ 157,692
45	**900**	**Other Uses of Funds**	$ 10,076,456	$ 10,111,724	$ 10,119,585	-20.2%	$ 8,078,628	1.7%	$ 8,215,018	2.1%	$ 8,384,441	3.3%	$ 8,659,532
46	910	Principal - Bonds	$ 4,016,700	$ 4,030,758	$ 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	$ 891,477	$ 894,597	$ 935,877	5.0%	$ 982,671	5.0%	$ 1,031,805	5.0%	$ 1,083,395	5.0%	$ 1,137,565
48	930P	Fund Transfer - Capital Reserve 7 Year Project	$ 600,000	$ 602,100	$ 625,000	0.0%	$ 625,000	4.0%	$ 650,000	3.8%	$ 675,000	3.7%	$ 700,000
49	9XX	Other	$ 4,568,279	$ 4,584,268	$ 4,541,954	0.0%	$ 2,462,776	0.0%	$ 2,515,419	0.0%	$ 2,533,000	0.0%	$ 2,290,000
50	**TOTAL EXPENDITURES**		**$ 85,633,686**	**$ 85,933,404**	**$ 86,435,838**	**1.1%**	**$ 87,352,203**	**2.3%**	**$ 89,393,933**	**2.4%**	**$ 91,525,462**	**2.6%**	**$ 93,874,523**
52													
53													
54	**REVENUES**		**2020-21**	**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
55	**Code**	**Local Revenue**	**Projection**	**Estimate**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
56	6111	Current Real Estate Taxes	$ 20,227,342	$ 21,100,000	$ 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	$ 314,526	$ 346,259	$ 314,526	0.0%	$ 314,526	0.0%	$ 314,526	0.0%	$ 314,526	0.0%	$ 314,526
58	6143	Occupational Priv Tax	$ 61,500	$ 60,000	$ 73,000	0.0%	$ 73,000	0.0%	$ 73,000	0.0%	$ 73,000	0.0%	$ 73,000
59	6151	Earned Income	$ 2,418,750	$ 3,050,000	$ 3,050,000	6.0%	$ 3,233,000	7.0%	$ 3,459,310	8.0%	$ 3,736,055	9.0%	$ 4,072,300
60	6153	Real Estate Transfer	$ 225,000	$ 401,752	$ 350,000	6.0%	$ 371,000	7.0%	$ 396,970	8.0%	$ 428,728	9.0%	$ 467,313
61	6400	Delinquent	$ 1,688,867	$ 1,959,316	$ 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	$ 117,000	$ 26,748	$ 25,000	0.0%	$ 25,000	0.0%	$ 25,000	0.0%	$ 25,000	0.0%	$ 25,000
63	6700	Athletic, Admissions & Student Contributions	$ 70,000	$ 125,727	$ 70,000	0.0%	$ 70,000	0.0%	$ 70,000	0.0%	$ 70,000	0.0%	$ 70,000
64	6900	Miscellaneous	$ 634,243	$ 2,067,214	$ 740,000	0.0%	$ 740,000	0.0%	$ 740,000	0.0%	$ 740,000	0.0%	$ 740,000
65		**Total Local Revenue**	**$ 25,757,228**	**$ 29,137,015**	**$ 27,548,163**	**1.1%**	**$ 27,857,776**	**1.3%**	**$ 28,216,198**	**1.5%**	**$ 28,631,373**	**1.7%**	**$ 29,113,409**
66													

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68	**REVENUES**		**2020-21**	**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
69	**Code**	**State Revenue**	**Projection**	**Estimate**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
70	7110	Basic Ed Funding	$ 25,863,859	$ 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	$ 403,000	$ 403,000	$ 403,000	0.0%	$ 403,000	1.0%	$ 407,030	1.0%	$ 411,100	1.0%	$ 415,211
74	7271	Special Ed Subsidy	$ 4,328,460	$ 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	$ 3,523,694	$ 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	$ 1,043,987	$ 1,043,987	$ 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	$ 83,175	$ 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	$ 2,736,281	$ 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	$ 57,698	$ 57,043	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
80	7500	Other Grants	$ 1,023,439	$ 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	$ 1,392,372	$ 1,400,000	$ 1,456,490	-0.1%	$ 1,454,469	2.0%	$ 1,483,559	2.0%	$ 1,513,230	2.0%	$ 1,543,494
82	7820	Retirement	$ 6,873,113	$ 7,000,000	$ 7,226,304	1.8%	$ 7,356,752	3.4%	$ 7,609,220	3.4%	$ 7,864,546	3.8%	$ 8,159,918
83		**Total State Revenue**	**$ 47,105,384**	**$ 47,492,505**	**$ 47,698,727**	**0.2%**	**$ 47,796,193**	**1.2%**	**$ 48,378,059**	**1.2%**	**$ 48,943,562**	**1.3%**	**$ 49,559,280**
84													
85			**2020-21**	**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
86	**Code**	**Federal Revenue**	**Projection**	**Estimate**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
87	8100	Impact Aid	$ 127,040	$ 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	$ 1,050,032	$ 1,050,032	$ 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	$ 1,656,280	$ 1,656,280	$ 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	$ 185,711	$ 185,711	$ 184,357	0.0%	$ 184,357	0.0%	$ 184,357	0.0%	$ 184,357	0.0%	$ 184,357
91	8517	21st Century	$ 773,100	$ 643,650	$ 635,986	0.0%	$ 635,986	0.0%	$ 635,986	0.0%	$ 635,986	0.0%	$ 635,986
92	8517	Title IVA	$ 131,676	$ 131,676	$ 131,676	0.0%	$ 131,676	0.0%	$ 131,676	0.0%	$ 131,676	0.0%	$ 131,676
93	8519	Rural Low Income	$ 81,745	$ 81,745	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
94	8521	Carl Perkins	$ 78,636	$ 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	$ 1,802,439	$ 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)	$ 1,426,059	$ 1,367,448	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
98	8742	Government Emergency Ed Relief	$ -	$ 47,792	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
99	8743	Esser II and Esser III	$ -	$ -	$ 3,941,954	-54.0%	$ 1,812,776	2.9%	$ 1,865,419	0.9%	$ 1,883,000	-12.9%	$ 1,640,000
100	8749	PCCD Covid 19	$ 389,863	$ 389,863	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
101	8800	Medical Assistance	$ 352,497	$ 372,704	$ 391,196	0.0%	$ 391,196	0.0%	$ 391,196	0.0%	$ 391,196	0.0%	$ 391,196
102		**Total Federal Revenue**	**$ 8,055,078**	**$ 7,830,665**	**$ 9,898,949**	**-20.5%**	**$ 7,872,510**	**0.7%**	**$ 7,925,153**	**0.2%**	**$ 7,942,734**	**2.6%**	**$ 8,149,734**
103													
104													
105			**2020-21**	**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
106	**Code**	**Other**	**Approved Budget**	**Estimate**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
107	9000	Other	$ -	$ -	$ -		$ -		$ -		$ -		$ -
108		**Total Other**	**$ -**	**$ -**	**$ -**		**$ -**		**$ -**		**$ -**		**$ -**
109													
110	**TOTAL REVENUE**		**$ 80,917,690**	**$ 84,460,184**	**$ 85,145,839**		**$ 83,526,480**		**$ 84,519,411**		**$ 85,517,669**		**$ 86,822,424**
112													
113			**2020-21**	**2020-21**	**2021-22**	**Est**	**2022-23**	**Est**	**2023-24**	**Est**	**2024-25**	**Est**	**2025-26**
114			**Approved Budget**	**Estimate**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**	**% Δ**	**Projection**
115		**REVENUES**	$ 80,917,690	$ 84,460,184	$ 85,145,838		$ 83,526,480		$ 84,519,411		$ 85,517,669		$ 86,822,424
116		**EXPENDITURES**	$ 85,633,686	$ 85,933,404	$ 86,435,838		$ 87,352,203		$ 89,393,933		$ 91,525,462		$ 93,874,523
117		**OPERATING SURPLUS/(DEFICIT) - STARTING**	**$ (4,715,996)**	**$ (1,473,220)**	**$ (1,290,000)**		**$ (3,825,723)**		**$ (4,874,522)**		**$ (6,007,792)**		**$ (7,052,099)**
118		**Projected Committed Fund Balance Use**	$ 946,008	$ 522,328	$ 300,000		$ 300,000		$ 300,000		$ 300,000		$ 300,000
119		**NET SURPLUS/(DEFICIT) AFTER PLANNED FUND BALANCE USE**	**$ (3,769,988)**	**$ (950,892)**	**$ (990,000)**		**$ (3,525,723)**		**$ (4,574,522)**		**$ (5,707,792)**		**$ (6,752,099)**
120													
121													
122		**FUND BALANCE ROLLFORWARD**											
123		**Fund Balance @ 6/30/19**	**$ 17,853,643**	**$ 19,121,575**	**$ 17,648,355**		**$ 16,358,355**		**$ 12,532,631**		**$ 7,658,109**		**$ 1,650,317**
124		**Increase/(Decrease) to Fund Balance**	**$ (4,715,996)**	**$ (1,473,220)**	**$ (1,290,000)**		**$ (3,825,723)**		**$ (4,874,522)**		**$ (6,007,792)**		**$ (7,052,099)**
125		**PROJECTED FUND BALANCE**	**$ 13,137,647**	**$ 17,648,355**	**$ 16,358,355**		**$ 12,532,631**		**$ 7,658,109**		**$ 1,650,317**		**$ (5,401,782)**
126													
127													
128													
129													
130		**PROPOSED COMMITTED FUND BALANCE (ADD)/USE:**	**2020-21**	**2020-21**	**2021-22**		**2022-23**		**2023-24**		**2024-25**		**2025-26**
131		TEXTBOOKS	$ (95,000)	$ 351,000	$ -		$ -		$ -		$ -		$ -
132		TECHNOLOGY	$ 741,008	$ (128,672)	$ -		$ -		$ -		$ -		$ -
133		PSERS	$ 200,000	$ 200,000	$ 200,000		$ 200,000		$ 200,000		$ 200,000		$ 200,000
134		CAP PROJECTS	$ 100,000	$ 100,000	$ 100,000		$ 100,000		$ 100,000		$ 100,000		$ 100,000
135													
136		**ESTIMATED COMMITTED FUND USE**	**$ 946,008**	**$ 522,328**	**$ 300,000**		**$ 300,000**		**$ 300,000**		**$ 300,000**		**$ 300,000**
137													