

Warren County School District

Warren, Pennsylvania

PROPOSED FINAL BUDGET

2022-2023

May 9, 2022





Warren County School District

Proposed Final Budget 2022-2023

1. Introduction

The Warren County School District's (WCSD) Proposed Final Budget for the 2022-2023 school year is \$93,333,836. This is \$6,897,998 more than the 2021-2022 school year budget of \$86,435,838. The Proposed Final Budget is designed to serve an estimated enrollment of 3,875 students, which is a decrease of approximately 72 students or 1.8% from the 2021-2022 school year.

The Proposed Final Budget is presented in 7 sections.

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WARREN COUNTY SCHOOL DISTRICT

CENTRAL ADMINISTRATIVE OFFICES
6820 MARKET STREET
RUSSELL PA 16345-3406

AMY J. STEWART
SUPERINTENDENT

May 9, 2022

Mr. President and Members
Warren County School District
Board of School Directors

Ladies and Gentlemen:

The following tax structure and resource allocation is presented for your consideration in support of the **Proposed Final Budget** for the 2022-23 school year with expenditures of \$93,333,836.

1. A tax rate 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% Wage and Income Tax
 - B. A 1% Real Estate Transfer Tax
 - C. Local Services Tax of \$5.00
3. Estimated Fund Balance and Budgetary Reserve of \$16,080,505.

Authorization to advertise as legally required is requested.

Respectfully submitted,

FINANCE COMMITTEE

The Warren County School District does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs, activities or employment practices and provides equal access to the Boy Scouts and other designated youth groups. Inquiries may be directed to Mr. Gary Weber, Title IX/Section 504 Coordinator at 6820 Market Street, Russell, PA 16345 or (814) 723-6900.

What does the 2022 - 2023 budget include?

School Building Budgets

The individual school budgets will use the same allocation method for the 2022-2023 budget as was used in 2021-2022.

Career and Technology Programs

The 2022-2023 budget supports the operation of the Warren County Career Center (WCCC), the District's Area Vocational-Technical School. In 2022-2023, the WCCC will offer thirteen programs (Auto Collision, Auto Technology, Building and Construction Occupations, Computer Technology/Information Technology, Food Production and Management, Health and Medical Assisting, Machine Technology, Multimedia Marketing Design, Power Equipment Technology, Pre-Engineering, Protective Services, and Welding).

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. Curriculum Specialists in three of the four content areas (Mathematics, English Language Arts, and Social Studies) are working on curriculum revisions and designing district-wide common assessments for the 2022-2023 school year. Academic coaches and curriculum coordinators are updating elementary math, ELA, social studies, and science planned instruction and curriculum maps.

Professional Development - Focus areas will include Universal Design for Learning (UDL), 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, Amplify CKLA English Language Arts curriculum (k-5), social and emotional strategies for teachers, building level data analysis, and School-wide Positive Behavioral Interventions and Supports. Additional professional development will include differentiation and small group instruction in both reading and mathematics.

Multi-Tiered Systems of Support (MTSS) – The District will continue to use a multi-tiered system of support framework in ELA, attendance, and social emotional learning with a tiered infrastructure that uses data to help address academic and social-emotional needs. The MTSS implementation plan will focus on developing tiered interventions in mathematics (k-12) and ELA (6-12) throughout the 2022-2023 school year.

The District's elementary staff will continue to implement the MTSS model in English Language Arts/Reading during the 2022-2023 school year. The purchase of the mCLASS/DIBLES 8/Amplify Reading suite will provide the benchmark, progress monitoring, and intervention materials and licenses for MTSS.

After School Programming – The 21st Century After School Program will continue in all four attendance areas for both elementary and middle-level students through December. Cohort 10 (k-5) will run for the entire 2022-2023 school year with 21st Century grant funding. Cohort 11 (6-8) will begin in October of 2022.

Dual Enrollment

Students will continue to have the opportunity to enroll in undergraduate coursework offered through dual enrollment courses at Mercyhurst University; St. Bonaventure University 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 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 2022-2023 school year, as well as utilizing the online tutoring program, BrainFuse for all K-12 students.

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 its 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 2022-2023 school year. STEM 9 and the STEM Academy will be operational for the 2022-2023 school year. Additionally, the implementation of TV Studios at Eisenhower Middle High School and the STEM Academy will take place during the upcoming 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 (WCSD) Virtual Academy can 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 WCSD 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.

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.

K-12 Co-Curricular Offerings

The District will continue to offer co-curricular offerings comparable to prior years in the 2022-2023 school year. Funding for co-curricular activities is primarily used for advisor supplemental salaries for each program.

Buildings & Grounds

The 2022-2023 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 2022-2023 budget are funds to provide for all utilities and services such as natural gas, electricity, water, refuse collection, and snowplowing.

Contingency Funding

The 2022-2023 budget includes a contingency fund in the amount of \$600,000 to cover the cost of any unresolved staffing needs, fuel and/or transportation increases, and implementation of Board goals.

Food Services

The Nutrition Group's contract has been sent to PDE for approval for the 2022-2023 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 National School Breakfast/Lunch/Snack Program (NSLP) will be utilized for the 2022-2023 school year while opting for the Community Eligibility Provision (CEP) Option for all schools in the district.

Transportation

The District will continue to contract for student transportation that is safe, reliable, efficient, and cost effective. The District transports students over 10,900 miles per school day, or 1.83 million miles annually.

School Resource Officers

The 2022-2023 budget provides the dollars to maintain school resource officers in the District.

First Aid Certification

The 2022-2023 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 2022-2023 budget supports technology improvements and replacements as a part of the proposed seven-year Technology Plan with intent to leverage federal pandemic related funding.

Seven-Year Textbook Plan

The 2022-2023 budget supports the purchase of new textbooks, per the seven-year textbook plan. 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 with intent to leverage federal pandemic related funding.

Seven-Year Plan – Buildings & Grounds

The 2022-2023 budget supports the Seven-Year Maintenance Plan by addressing projects at the end of their predicted life cycle.

After School Bus Runs

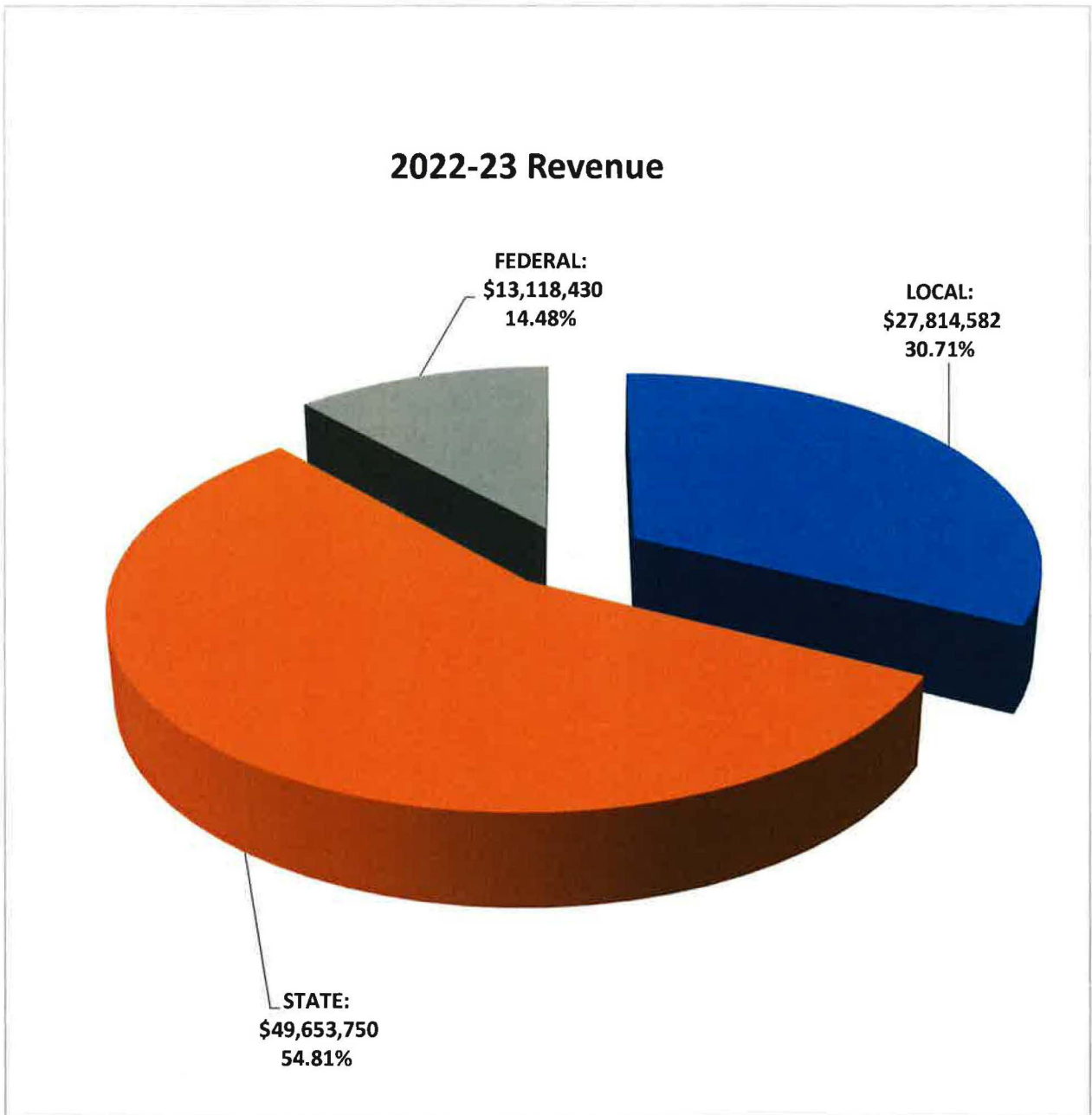
The 2022-2023 budget includes the dollars necessary to cover the post-reimbursement cost of running late buses in each of the four attendance areas.



**Warren County School District
2022-2023 Proposed Final Budget
Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	20,254,145		
	6113 Public Utility Realty	\$	28,000		
	6114 Pay In Lieu of Taxes/Forestry	\$	286,526		
	6143 Occupational Privilege/511	\$	73,000		
	6151 Earned Income/511	\$	3,202,500		
	6153 Real Estate Transfer/511	\$	402,500		
	6400 Delinquent Taxes	\$	1,802,911		
	6500 Earnings/Temp Investments	\$	15,000		
	6700 Athletic Contributions	\$	50,000		
	6900 Tuition and Other	\$	1,510,000		
	6900 Contributions/Student Fees/Misc	\$	70,000		
	6900 Miscellaneous	\$	120,000	\$ 27,814,582	30.71%
STATE:	7110 Basic Education Subsidy	\$	26,298,778		
	7140 Subsidies for Charter Schools	\$	-		
	7160 Tuition-Orph/Private	\$	70,000		
	7220 Vocational Education	\$	403,000		
	7271 Special Education Subsidy	\$	4,457,604		
	7310 Pupil Transportation	\$	3,512,000		
	7320 Rentals & Sinking Fund	\$	1,033,006		
	7330 Medical & Dental Svcs	\$	85,000		
	7340 Homestead Farmstead Tax Reduction	\$	3,448,961		
	7505 Ready to Learn	\$	1,023,439		
	7505 Extra Grants	\$	-		
	7810 Soc Sec/State Share	\$	1,554,052		
	7820 Retirement/State Share	\$	7,767,910	\$ 49,653,750	54.81%
FEDERAL:	8100 Unrestricted Impact Aid	\$	125,000		
	8512 Restricted, IDEA, Part B	\$	1,063,043		
	8514 ECIA Title I	\$	1,646,776		
	8515 Title IID/Tch Quality	\$	209,730		
	8517 21st Century	\$	768,211		
	8517 Title IV	\$	123,727		
	8519 Rural Low Income	\$	-		
	8521 Vocational Carl Perkins	\$	84,141		
	8733 QZAB Interest	\$	1,802,439		
	8743 ESSER II	\$	6,888,477		
	8810 Medical Asst. Reimb/ACCESS	\$	406,886	\$ 13,118,430	14.48%
		\$	90,586,762		

LOCAL: \$ 27,814,582
STATE: \$ 49,653,750
FEDERAL: \$ 13,118,430



Warren County School District
Proposed Final Budget - Detailed Revenue
2022-2023

	6.25.21	5.9.22
	0 Mills	0 Mills
	2021-2022 Final	2022-23 Proposed Final
LOCAL		
6010 Assessed Value	\$ 459,887,076	\$ 455,889,651
Millage Rate	55.3371000	55.3371000
Gross Levy	\$ 25,448,817	\$ 25,227,611
7340 Gaming/Homestead	\$ 2,736,208	\$ 3,448,961
NET TAX LEVY	\$ 22,712,610	\$ 21,778,650
Estimated % collected	93.00%	93.00%
6111 Current Real Est Tax	\$ 21,122,726	\$ 20,254,145
TOTAL CURRENT	\$ 21,122,726	\$ 20,254,145
6113 Public Utility Realty	\$ 28,000	\$ 28,000
6114 Pay in Lieu of Taxes & Forestry	\$ 286,526	\$ 286,526
6143 Occupational Privelage/511	\$ 73,000	\$ 73,000
TOTAL ACT 511 FLAT TAX	73,000	73,000
6151 Earned Income/511	\$ 3,050,000	\$ 3,202,500
6153 Real Estate Transfer/511	\$ 350,000	\$ 402,500
TOTAL ACT 511 PROP TAX	\$ 3,400,000	\$ 3,605,000
6400 Delinquent Taxes	\$ 1,802,911	\$ 1,802,911
TOTAL DELINQUENT TAXES	\$ 1,802,911	\$ 1,802,911
TOTAL TAXES	\$ 26,713,163	\$ 26,049,582
6510 Earnings/Temp Dep	\$ 25,000	\$ 15,000
6710 Athletic Contributions	\$ 70,000	\$ 50,000
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	\$ 550,000	\$ 1,510,000
TOTAL OTHER	\$ 835,000	\$ 1,765,000
TOTAL LOCAL REVENUE	\$ 27,548,163	\$ 27,814,582

Warren County School District
Proposed Final Budget - Detailed Revenue
2022-2023

	2021-2022	2022-2023
STATE		
7110 Basic Ed Subsidy	\$ 25,863,859	\$ 26,298,778
7140 Subsidy for Charter Schools		
7160 Tuition-Orph/Private	\$ -	\$ 70,000
7220 Vocational Education	\$ 403,000	\$ 403,000
7271 Special Education	\$ 4,328,460	\$ 4,457,604
7311 Pupil Transportation	\$ 3,362,000	\$ 3,362,000
7312 Non-Pub Transportation	\$ 150,000	\$ 150,000
7320 Rentals & Sinking Fund	\$ 1,063,967	\$ 1,033,006
7330 Medical & Dental Services	\$ 85,000	\$ 85,000
7340 Property Tax Relief	\$ 2,736,208	\$ 3,448,961
7361 Safe & Secure	\$ -	
7501 Block Grant		
7xxx Ready to Learn	\$ 1,023,439	\$ 1,023,439
7505 Extra Grants		
7810 Soc Cec/State Share	\$ 1,456,491	\$ 1,554,052
7820 Retirement/State Share	\$ 7,226,304	\$ 7,767,910
TOTAL STATE REVENUE	\$ 47,698,727	\$ 49,653,750
FEDERAL		
8100 Unrestricted Grants (Impact Aid)	\$ 125,000	\$ 125,000
8512 Restricted, IDEA, Part B	\$ 1,062,962	\$ 1,063,043
8514 Ed of Disadvantages ECIA Title I	\$ 1,647,482	\$ 1,646,776
8515 Title IIA Improv Tchr Qual	\$ 184,357	\$ 209,730
8517 21st Century	\$ 635,986	\$ 768,211
8517 Title IVA	\$ 131,676	\$ 123,727
8519 Rural Low Income Schools Title VI	\$ -	\$ -
8521 Vocational Carl Perkins	\$ 78,636	\$ 84,141
8522 Vocational Ed Grant	\$ -	\$ -
8691 Other Federal Medical Access	\$ -	\$ -
87XX STIMULUS	\$ -	\$ -
8733 QZAB Interest	\$ 1,699,700	\$ 1,802,439
8734 Race To The Top		
8741 Elem and Sec School Emergency Relief (ESSER)	\$ -	\$ -
8743 ESSER II	\$ 3,941,954	\$ 6,888,477
8749 PCCD COVID 19	\$ -	\$ -
8810 Medical Assistance	\$ 391,196	\$ 406,886
8820 Medical Assistance/Health		
TOTAL FEDERAL REVENUE	\$ 9,898,948	\$ 13,118,430
9000 Other Revenue	\$ -	\$ -
TOTAL REVENUE	\$ 85,145,838	\$ 90,586,762



**Warren County School District
Budgeted Expenses by Function
2022-2023 Proposed Final Budget**

Function	Description	Expenditure
1110	Regular Instruction	\$ 33,123,799
1190	Federal Programs	\$ 2,008,121
1192	21st Century	\$ 469,220
1211	Life Skills Support - Public	\$ 1,014,052
1221	Hearing	\$ 28,978
1225	Student Support - Speech & Language	\$ 72,100
1231	Emotional Support - Public	\$ 1,662,865
1232	Emotional Support - PRRI	\$ 75,123
1233	Autistic Support	\$ 1,371,025
1241	Learning Support - Public	\$ 3,247,555
1243	Gifted Support	\$ 521,357
1260	Exceptional Students - Physical Support	\$ 41,223
1270	Multi-Handicapped Support	\$ 180,965
1290	IDEA and Access	\$ 5,100,098
1320	Vocational: Marketing	\$ 3,500
1330	Health Occupations Education	\$ 126,908
1370	Vocational: Electronics	\$ 5,000
1380	Vocational: Trade & Industry	\$ 1,369,349
1390	Vocational Instructions	\$ 214,895
1420	Summer School	\$ 30,827
1430	Homebound	\$ 5,766
1490	Other Instruction: Tutoring/Coaches	\$ 53,578
1500	Non-Public	\$ 52,806
2111	Supervision of Student Services	\$ 89,187
2120	Guidance	\$ 1,851,899
2130	Attendance Services	\$ 1,855
2140	Scoring	\$ 8,498
2142	Psychological Testing	\$ 514,416
2143	Psychological Counseling	\$ 85,073
2152	Speech Pathology	\$ 756,448
2160	Social Work Services	\$ 264,583
2170	Student Accounting Services	\$ 74,900
2190	Other Student Services	\$ 1,113
2220	Technology - Support Services	\$ 119,907
2250	Library Services	\$ 607,612
2260	Curriculum Development	\$ 1,041,334
2270	Staff Development	\$ 5,168
2271	Professional Development: Certificated Staff	\$ 229,276
2272	Professional Development: Non Certificated Staff	\$ 300
2290	21st Century	\$ 1,624,054
2310	Board of Education Services	\$ 86,803
2320	Board Treasurer Services	\$ 4,287
2330	Tax Collection	\$ 198,373
2350	Legal Services	\$ 225,304
2360	Office of the Superintendent	\$ 385,993
2380	Office of the Principal	\$ 4,035,526



**Warren County School District
Budgeted Expenses by Function
2022-2023 Proposed Final Budget**

Function	Description	Expenditure
2390	Administrative Support Services	\$ 238,036
2420	Medical Services	\$ 283,697
2430	Dental Services	\$ 2,675
2440	Nursing Services	\$ 1,481,251
2511	Business Administrative Services - Supervision	\$ 283,631
2513	Business Administrative Services - Accounts Payable	\$ 53,738
2514	Business Administrative Services - Payroll Services	\$ 209,959
2515	Business Administrative Services - Financial Accounting	\$ 358,191
2519	Business Administrative Services - Other	\$ 67,976
2520	Purchasing	\$ 123,518
2530	Warehouse	\$ 63,383
2611	Physical Plant & Facilities - Supervision	\$ 141,318
2619	Physical Plant & Facilities - Other Supervision	\$ 653,421
2620	Operation of Building Services	\$ 4,735,330
2630	Care & Upkeep of Ground Services	\$ 239,655
2640	Equipment Maintenance	\$ 70,085
2650	Vehicle Maintenance	\$ 102,292
2660	Safety & Security Services	\$ 325,988
2690	Other Operations & Maintenance	\$ 1,070
2711	Student Transportation Services - Supervision	\$ 147,888
2720	Vehicle Operations	\$ 5,483,190
2750	Nonpublic Transportation	\$ 531,790
2818	System-Wide Technology Services	\$ 3,838,862
2831	Staff Services	\$ 393,322
2834	Staff Development: Non-Instructional, Certificated	\$ 56,351
2835	Health Services	\$ 4,815
2836	Staff Development: Non-Instructional, Non-Certificated	\$ 90,665
2843	Programming	\$ 3,340
2850	Federal Programs - Grant Writer	\$ 244,116
2900	Media Services	\$ 107,000
3200	Student Activities	\$ 182,862
3250	School Sponsored Athletics	\$ 161,813
3390	Parent Involvement	\$ 16,468
5110	Debt Service	\$ 7,123,811
5220	Athletics	\$ 921,312
5220	Food Service	\$ 350,000
5230	Capital Reserve	\$ 650,000
5900	Contingencies	\$ 600,000

\$ 93,333,836

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Proposed Final
1110 Regular Instruction	Salaries/Wages	100	Minweaser	15,303,409
	Benefits & Burden	200	Minweaser	11,071,197
	Professional Svc.	300	Minweaser	612,000
	Property Maint. Svc.	400	Minweaser	11,339
	Transp/Training/Comm/Tuit	500	Minweaser	3,829,579
	Supplies	600	Minweaser	2,278,375
	Dues/Judgements/Misc.	800	Minweaser	17,899
				33,123,799
1190 Federal Programs	Salaries/Wages	100	Minweaser	1,121,094
	Benefits	200	Minweaser	794,696
	Supplies	600	Minweaser	92,331
	Equipment	700	Minweaser	0
				2,008,121
1192 21st Century	Salaries/Wages	100	Minweaser	282,870
	Benefits	200	Minweaser	121,380
	Professional Svc.	300	Minweaser	0
	Transp/Training/Comm/Tuit	500	Minweaser	11,970
	Supplies	600	Minweaser	53,000
				469,220
1211 Life Skills	Salaries/Wages	100	Mead	567,618
	Benefits	200	Mead	446,434
				1,014,052
1221 / Hearing	Salaries/Wages	100	Mead	17,488
	Benefits	200	Mead	11,490
				28,978
1225/Student Support - Speech & Language	Salaries/Wages	100	Mead	72,100
	Benefits	200	Mead	0
				72,100
1231 Emotional Support - Public	Salaries/Wages	100	Mead	910,695
	Benefits	200	Mead	752,169
				1,662,865
1232 Emotional Support-PRRI	Salaries/Wages	100	Mead	52,500
	Benefits	200	Mead	22,623
				75,123
1233 Autistic Support	Salaries/Wages	100	Mead	768,543
	Benefits	200	Mead	602,481
				1,371,025
1241 Learning Support - Public	Salaries/Wages	100	Mead	1,766,533
	Benefits	200	Mead	1,481,022
				3,247,555
1242 Learning Support - PRRI	Salaries/Wages	100	Mead	0
	Benefits	200	Mead	0
				0
1243 Gifted	Salaries/Wages	100	Minweaser	299,240
	Benefits	200	Minweaser	193,146
	Transp/Training/Comm/Tuit	500	Minweaser	7,957
	Supplies	600	Minweaser	17,232
	Equipment	700	Minweaser	0
	Dues/Judgements/Misc.	800	Minweaser	3,782
				521,357

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Proposed Final
1260 Exceptional Students - Physical Support	Salaries/Wages	100	Mead	17,037
	Benefits	200	Mead	24,187
				41,223
1270 Multi-Handicapped Support	Salaries/Wages	100	Mead	99,420
	Benefits	200	Mead	81,545
				180,965
1290 IDEA, ACCESS, SPEC ED	Salaries/Wages	100	Mead	956,222
	Benefits	200	Mead	707,781
	Professional Svc.	300	Mead	467,095
	Transp/Training/Comm/Tuit	500	Mead	2,779,699
	Supplies	600	Mead	137,963
	Equipment	700	Mead	10,710
	Dues/Judgements/Misc.	800	Mead	40,628
				5,100,098
1320 Vocational Marketing	Salaries/Wages	100	Weber	0
	Benefits	200	Weber	0
	Professional Svc.	300	Weber	0
	Supplies	600	Weber	3,500
				3,500
1330 Health Occupations Education	Salaries/Wages	100	Weber	69,950
	Benefits	200	Weber	48,958
	Supplies	600	Weber	8,000
				126,908
1370 Electronics	Supplies	600	Weber	5,000
	Equipment	700	Weber	0
				5,000
1380 Vocational - Trade & Industry	Salaries/Wages	100	Weber	738,637
	Benefits	200	Weber	547,712
	Professional Svc.	300	Weber	0
	Property Maint. Svc.	400	Weber	0
	Supplies	600	Weber	83,000
	Equipment	700	Weber	0
				1,369,349
1390 Vocational - Instructional	Salaries/Wages	100	Weber	67,926
	Benefits	200	Weber	50,039
	Professional Svc.	300	Weber	2,140
	Transp/Training/Comm/Tuit	500	Weber	4,815
	Supplies	600	Weber	67,095
	Equipment	700	Weber	20,880
	Dues/Judgements/Misc.	800	Weber	2,000
				214,895
1420 Summer School	Salaries/Wages	100	Weber	21,279
	Benefits	200	Weber	9,131
	Supplies	600	Weber	417
				30,827
1430-Homebound Homebound	Salaries/Wages	100	Mead	4,035
	Benefits	200	Mead	1,731
				5,766
1440 / Alt ED	Transp/Training/Comm/Tuit	500	Mead	0
				0

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Proposed Final
1490	Salaries/Wages	100	Minweaser	33,990
Other Instruction - Tutoring/Coaches	Benefits	200	Minweaser	14,585
Tutoring/Coaches	Professional Svc.	300	Minweaser	0
	Transp/Training/Comm/Tuit	500	Minweaser	337
	Supplies	600	Minweaser	4,666
				53,578
1500 - Non-Public	Supplies	300	Minweaser	38,997
		600	Minweaser	13,809
				52,806
2111	Salaries/Wages	100	Mead	56,460
Pupil Services	Benefits	200	Mead	24,227
	Professional Svc.	300	Mead	0
	Transp/Training/Comm/Tuit	500	Mead	8,500
	Supplies	600	Mead	0
				89,187
2120	Salaries/Wages	100	Minweaser	1,093,459
Guidance	Benefits	200	Minweaser	721,600
	Transp/Training/Comm/Tuit	500	Minweaser	2,271
	Supplies	600	Minweaser	26,625
	Equipment	700	Minweaser	7,944
				1,851,899
2130	Salaries/Wages	100	Mead	0
Attendance Services	Benefits	200	Mead	0
	Transp/Training/Comm/Tuit	500	Mead	1,855
				1,855
2140 Scoring	Professional Svc.	300	Minweaser	8,498
				8,498
2142	Salaries/Wages	100	Mead	308,642
Psychological Testing Services	Benefits	200	Mead	205,775
				514,416
2143	Salaries/Wages	100	Mead	45,575
Psychological Counseling	Benefits	200	Mead	39,498
				85,073
2152	Salaries/Wages	100	Mead	458,977
Speech Pathology	Benefits	200	Mead	297,471
				756,448
2160	Salaries/Wages	100	Mead	153,694
Social Work Services	Benefits	200	Mead	110,889
				264,583
2170	Salaries/Wages	100	Minweaser	37,846
Student Accounting	Benefits	200	Minweaser	36,519
	Transp/Training/Comm/Tuit	500	Minweaser	535
				74,900
2190 - Administrative - Supplemental	Supplies	600	Minweaser	1,113
				1,113
2220	Salaries/Wages	100	Mead	69,950
Technology-Support Services	Benefits	200	Mead	49,957
				119,907

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Proposed Final
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	335,242
	Benefits	200	Mineweaser	229,155
	Professional Svc.	300	Mineweaser	0
	Transp/Training/Comm/Tuit	500	Mineweaser	0
	Supplies	600	Mineweaser	8,606
	Equipment	700	Mineweaser	34,609
				607,612
2260 Curriculum Development	Salaries/Wages	100	Mineweaser	637,010
	Benefits	200	Mineweaser	404,324
				1,041,334
2270 Staff Development	Salaries/Wages	100	Mineweaser	0
	Benefits	200	Mineweaser	0
	Professional Svc.	300	Mineweaser	0
2270 - Staff Development	Transp/Training/Comm/Tuit	500	Mineweaser	2,385
	Supplies	600	Mineweaser	1,670
	Equipment	700	Mineweaser	0
	Dues/Judgements/Misc.	800	Mineweaser	1,113
				5,168
2271 Prof Devel - Certificated	Salaries/Wages	100	Mineweaser	6,696
	Benefits	200	Mineweaser	109,873
	Professional Svc.	300	Mineweaser	53,378
	Property Maint. Svc.	400	Mineweaser	0
	Transp/Training/Comm/Tuit	500	Mineweaser	48,749
	Supplies	600	Mineweaser	10,580
				229,276
2272 I Non-Cert PD	Transp/Training/Comm/Tuit	500	Mineweaser	0
				0
2272 Prof Devel - Non Certificated	Professional Svc.	300	Mineweaser	300
				300
2290 21st Century	Salaries/Wages	100	Mineweaser	1,000,102
	Benefits	200	Mineweaser	568,476
	Professional Svc.	300	Mineweaser	40,500
	Transp/Training/Comm/Tuit	500	Mineweaser	6,785
	Supplies	600	Mineweaser	8,191
				1,624,054
2310 - Board of Education Services	Salaries/Wages	100	Stewart	8,755
	Benefits	200	Stewart	3,757
	Professional Svc.	300	Stewart	44,966
	Transp/Training/Comm/Tuit	500	Stewart	5,626
	Supplies	600	Stewart	7,001
	Dues/Judgements/Misc.	800	Stewart	16,698
				86,803
2320 - Board Treasurer Services	Salaries/Wages	100	Stewart	3,000
	Benefits	200	Stewart	1,287
				4,287

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Proposed Final
2330 Tax Collection	Professional Svc.	300	Grosch	178,723
	Property Maint. Svc.	400	Grosch	899
	Transp/Training/Comm/Tuit	500	Grosch	4,000
	Supplies	600	Grosch	2,505
	Equipment	700	Grosch	1,113
	Dues/Judgements/Misc.	800	Grosch	11,132
				198,373
2350 / Legal Svc.	Professional Svc.	300	Stewart	225,304
				225,304
2360 Office of the Superintendent	Salaries/Wages	100	Stewart	214,707
	Benefits	200	Stewart	132,343
	Professional Svc.	300	Stewart	0
	Transp/Training/Comm/Tuit	500	Stewart	5,511
	Supplies	600	Stewart	19,305
	Equipment	700	Stewart	2,226
	Dues/Judgements/Misc.	800	Stewart	11,902
				385,993
2380 Office of the Principal	Salaries/Wages	100	Mineweaser	2,304,455
	Benefits	200	Mineweaser	1,600,027
	Professional Svc.	300	Mineweaser	0
	Transp/Training/Comm/Tuit	500	Mineweaser	41,268
	Supplies	600	Mineweaser	50,073
	Equipment	700	Mineweaser	15,764
	Dues/Judgements/Misc.	800	Mineweaser	23,939
				4,035,526
2390 Administrative Support Services	Salaries/Wages	100	Stewart	129,778
	Benefits	200	Stewart	66,388
	Professional Svc.	300	Stewart	0
	Transp/Training/Comm/Tuit	500	Stewart	1,124
	Supplies	600	Stewart	17,670
	Equipment	700	Stewart	3,340
	Dues/Judgements/Misc.	800	Stewart	19,736
				238,036
2420 / Medical Services	Salaries/Wages	100	Mead	166,468
	Benefits	200	Mead	114,215
	Professional Svc.	300	Mead	3,013
				283,697
2430 / Dental	Salaries/Wages	100	Mead	0
				0
2430 / Dental Services	Professional Svc.	300	Mead	2,675
				2,675
2440 Nursing Services	Salaries/Wages	100	Mead	784,915
	Benefits	200	Mead	668,302
	Professional Svc.	300	Mead	2,140
	Transp/Training/Comm/Tuit	500	Mead	3,210
	Supplies	600	Mead	17,334
	Equipment	700	Weber	5,350
				1,481,251

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Proposed Final
2511 Business Administration Supervision of Fiscal Services	Salaries/Wages	100	Grosch	141,717
	Benefits	200	Grosch	102,477
	Professional Svc.	300	Grosch	0
	Property Maint. Svc.	400	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	20,012
	Supplies	600	Grosch	17,644
	Equipment	700	Grosch	0
	Dues/Judgements/Misc.	800	Grosch	1,781
				283,631
2513 Business Administration Accounts Payable	Salaries/Wages	100	Grosch	32,436
	Benefits	200	Grosch	21,302
	Professional Svc.	300	Grosch	0
				53,738
2514 Business Administration Payroll Services	Salaries/Wages	100	Grosch	124,751
	Benefits	200	Grosch	85,208
	Professional Svc.	300	Grosch	0
				209,959
2515 Business Administration Financial Accounting	Salaries/Wages	100	Grosch	201,526
	Benefits	200	Grosch	156,664
	Professional Svc.	300	Grosch	0
				358,191
2519 Business Administration Other Fiscal Services	Salaries/Wages	100	Grosch	34,116
	Benefits	200	Grosch	33,861
	Professional Svc.	300	Grosch	0
				67,976
2520 Business Administration Purchasing	Salaries/Wages	100	Grosch	69,609
	Benefits	200	Grosch	53,909
	Professional Svc.	300	Grosch	0
				123,518
2530 Business Administration Warehouse	Salaries/Wages	100	Grosch	38,964
	Benefits	200	Grosch	24,419
	Professional Svc.	300	Grosch	0
				63,383
2611 Physical Plant Facilities Supervision	Salaries/Wages	100	Undercoffer	76,340
	Benefits	200	Undercoffer	64,228
	Professional Svc.	300	Undercoffer	0
	Transp/Training/Comm/Tuit	500	Undercoffer	214
	Dues/Judgements/Misc.	800	Undercoffer	535
				141,318
2619 Physical Plant Facilities Other Supervision of Operation	Salaries/Wages	100	Undercoffer	370,303
	Benefits	200	Undercoffer	283,118
	Professional Svc.	300	Undercoffer	0
				653,421
2620 Physical Plant Operation of Buildings	Salaries/Wages	100	Undercoffer	1,616,485
	Benefits	200	Undercoffer	1,299,193
	Professional Svc.	300	Undercoffer	17,169
	Property Maint. Svc.	400	Undercoffer	515,399
	Transp/Training/Comm/Tuit	500	Undercoffer	218,300
	Supplies	600	Undercoffer	1,000,518
	Equipment	700	Undercoffer	62,274
	Dues/Judgements/Misc.	800	Undercoffer	5,992
				4,735,330

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Proposed Final
2630 Physical Plant Upkeep of Grounds	Salaries/Wages	100	Undercoffer	81,953
	Benefits	200	Undercoffer	77,452
	Professional Svc.	300	Undercoffer	0
	Property Maint. Svc.	400	Undercoffer	42,693
	Supplies	600	Undercoffer	37,557
				239,655
2640 Physical Plant - Equip Maint	Property Maint. Svc.	400	Undercoffer	8,132
	Supplies	600	Undercoffer	46,973
	Equipment	700	Undercoffer	14,980
				70,085
2650 Physical Plant - Vehicle Maint	Property Maint. Svc.	400	Undercoffer	42,800
	Supplies	600	Undercoffer	16,692
	Equipment	700	Undercoffer	42,800
				102,292
2660 Safety & Security Services	Salaries/Wages	100	Deppen	82,096
	Benefits	200	Deppen	55,251
	Professional Svc.	300	Deppen	172,270
	Property Maint. Svc.	400	Deppen	12,840
	Transp/Training/Comm/Tuit	500	Deppen	1,070
	Supplies	600	Deppen	2,461
				325,988
2690 / Other Operation & Maintenance	Supplies	600	Undercoffer	1,070
				1,070
2711 Student Transportation Services	Salaries/Wages	100	Grosch	90,067
	Benefits	200	Grosch	50,969
	Professional Svc.	300	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	3,232
	Supplies	600	Grosch	2,328
	Equipment	700	Grosch	557
	Dues/Judgements/Misc.	800	Grosch	735
				147,888
2720 Vehicle Operation	Transp/Training/Comm/Tuit	500	Grosch	5,451,090
	Supplies(Bulk Fuel)	600	Grosch	32,100
				5,483,190
2750 / Non-Pub Trans	Transp/Training/Comm/Tuit	500	Grosch	531,790
				531,790
2818 Technology Services	Salaries/Wages	100	Weber	598,742
	Benefits	200	Weber	436,228
	Professional Svc.	300	Weber	0
	Property Maint. Svc.	400	Weber	846,882
	Transp/Training/Comm/Tuit	500	Weber	294,423
	Supplies	600	Weber	133,964
	Equipment	700	Weber	1,527,732
	Dues/Judgements/Misc.	800	Weber	891
				3,838,862
2831 Supervision of Staff Services	Salaries/Wages	100	Weber	234,446
	Benefits	200	Weber	143,280
	Transp/Training/Comm/Tuit	500	Weber	8,917
	Supplies	600	Weber	6,679
				393,322
2834 Staff Dev. Cert. Non-Instructional, Certified	Salaries/Wages	100	Weber	0
	Benefits	200	Weber	32,100
	Professional Svc.	300	Weber	16,330
	Transp/Training/Comm/Tuit	500	Weber	7,920
				56,351

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Proposed Final
2835 / Health Services	Professional Svc.	300	Weber	4,815
				4,815
2836	Benefits	200	Weber	10,700
Staff Dev. Cert.	Professional Svc.	300	Weber	79,965
Non-Instructional, Non-Certified	Transp/Training/Comm/Tuit	500	Weber	0
				90,665
2843 / Programming	Professional Svc.	300	Grosch	3,340
				3,340
2850	Salaries/Wages	100	Grosch	169,264
Federal Programs	Benefits	200	Grosch	67,140
	Professional Svc.	300	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	642
	Supplies	600	Grosch	7,070
	Equipment	700	Grosch	0
				244,116
2900 / Media Svc	Transp/Training/Comm/Tuit	500	Mead	107,000
				107,000
3200	Salaries/Wages	100	Weber	71,988
Student Activities	Benefits	200	Weber	41,541
	Transp/Training/Comm/Tuit	500	Weber	51,032
	Supplies	600	Weber	9,184
	Equipment	700	Weber	557
				182,862
3250	Salaries/Wages	100	Weber	103,839
School Sponsored Athletics	Benefits	200	Weber	57,975
				161,813
3390	Salaries/Wages	100	Mineweaser	0
Parent Involvement	Benefits	200	Mineweaser	0
	Professional Svc.	300	Mineweaser	0
	Supplies	600	Mineweaser	16,468
				16,468
4200/5100	Dues/Judgements/Misc.	800	Grosch	0
				0
5110 / Debt Service	Dues/Judgements/Misc.	800	Grosch	3,115,630
5110 / Debt Service	Fund Transfers	900	Grosch	4,008,181
				7,123,811

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Proposed Final
5130 / Refund of Prior Yr Revenues	Dues/Judgements/Misc.	800	Grosch	0
				0
5220 / Athletics	Fund Transfers	900	Grosch	921,312
				921,312
5220 / Food Service	Fund Transfers	930	Grosch	350,000
				350,000
5230 / Capital Res.	Fund Transfers	900	Grosch	650,000
				650,000
5900 / Contingency	Unresolved Staff	912	Stewart	400,000
5900 / Contingency	Fuel Transportation Contingency	900	Stewart	150,000
5900 / Contingency	Board Goals/Facilities Plan	900	Stewart	50,000
Contingency Total				600,000
				\$ 93,333,836

Revenues	\$ 90,586,762
Revenue Millage Increase	\$ -
Expenses	\$ 93,333,836
Total Surplus (Deficit)	\$ (2,747,074)

Planned Committed Use:

Textbooks	\$ -
Technology	\$ -
PSERS	\$ 200,000
Capital Projects	\$ 100,000
Total Committed Use	\$ 300,000

Surplus (Deficit) After Committed Use	\$ (2,447,074)
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**CONTINGENCY SCHEDULE
PROPOSED FINAL BUDGET
2022-2023**

	CONTINGENCY		
	2022-23	2023-24	2024-25
Board Goals	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL BOARD GOALS:	\$ 50,000	\$ 50,000	\$ 50,000
Fuel:			
Fuel (district vehicles grounds)	\$ 50,000	\$ 50,000	\$ 50,000
Contractors Fuel	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL FUEL:	\$ 150,000	\$ 150,000	\$ 150,000
Unresolved Staff:			
Staff	\$ 50,000	\$ 50,000	\$ 50,000
Substitutes	\$ 350,000	\$ 400,000	\$ 400,000
Non-Athletic Supplementals	\$ -	\$ -	\$ -
TOTAL UNRESOLVED STAFF:	\$ 400,000	\$ 450,000	\$ 450,000
TOTAL	\$ 600,000	\$ 650,000	\$ 650,000

* 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 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/09/2022

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

(814)723-6903

Extn :1030

Contact Person

Telephone

Extension

groschj@wcsdpa.org

Email Address

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 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
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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 2021 -2022 and budgeted 2022-2023 financial performance. Used for COVID 19, emergency & unexpected expenditures and/or unrealized revenues/expenses.
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	
0810 Nonspendable Fund Balance	799,660
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,343,349
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,084,570
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$17,427,919
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,814,582
7000 Revenue from State Sources	49,653,750
8000 Revenue from Federal Sources	13,118,430
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$90,586,762
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$108,014,681

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	20,254,145
6113 Public Utility Realty Taxes	28,000
6114 Payments in Lieu of Current Taxes - State / Local	286,526
6140 Current Act 511 Taxes - Flat Rate Assessments	73,000
6150 Current Act 511 Taxes - Proportional Assessments	3,605,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,802,911
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	50,000
6990 Refunds and Other Miscellaneous Revenue	1,700,000

REVENUE FROM LOCAL SOURCES \$27,814,582

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	26,298,778
7160 Tuition for Orphans Subsidy	70,000
7220 Vocational Education	403,000
7271 Special Education funds for School-Aged Pupils	4,457,604
7311 Pupil Transportation Subsidy	3,362,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,033,006
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	3,448,961
7505 Ready to Learn Block Grant	1,023,439
7810 State Share of Social Security and Medicare Taxes	1,554,052
7820 State Share of Retirement Contributions	7,767,910

REVENUE FROM STATE SOURCES \$49,653,750

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	125,000
8512 IDEA, Part B	1,063,043
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,646,776
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	209,730
8517 NCLB, Title IV - 21St Century Schools	891,938
8521 Vocational Education - Operating Expenditures	84,141
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	1,802,439
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	301,950
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,892,266

	Amount
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	516,994
8752 ARP ESSER Summer Programs	77,656
8753 ARP ESSER Afterschool Programs	24,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	75,611
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	376,886
REVENUE FROM FEDERAL SOURCES	\$13,118,430
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	90,586,762

Act 1 Index (current): 4.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

\$20,254,145
~~\$3,448,961~~
\$23,703,106
\$25,227,612
Warren

Total

2021-22 Data

a. Assessed Value \$459,887,076
b. Real Estate Mills 55.3371

I. 2022-23 Data

c. 2020 STEB Market Value \$1,533,509,403
d. Assessed Value \$455,889,651
e. Assessed Value of New Constr/ Renov \$0

2021-22 Calculations

f. 2021-22 Tax Levy (a * b) \$25,448,817

2022-23 Calculations

g. Percent of Total Market Value 100.000000%
h. Rebalanced 2021-22 Tax Levy \$25,448,817
i. Base Mills Subject to Index (f Total * g) 55.3371

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 93.000000%
k. Tax Levy Needed (Approx. Tax Levy * g) \$25,227,612

I. 2022-23 Real Estate Tax Rate

(k / d * 1000) 55.3371
m. Tax Levy Generated by Mills \$25,227,611

n. Tax Levy minus Tax Relief for Homestead Exclusions \$21,778,650

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$20,254,145

(n * Est. Pct. Collection)

Act 1 Index (current): 4.9%
Calculation Method:

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

Rate
\$20,254,145
\$3,448,961
\$23,703,106
\$25,227,612
Warren

Total

Index Maximums	
p. Maximum Mills Based On Index (i * (1 + Index))	58.0486
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,463,756
IV. s. Millage Rate within Index? (If l > p Then No)	Yes
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

Information Related to Property Tax Relief
V

Assessed Value Exclusion per Homestead	\$6,230.15	
Number of Homestead/Farmstead Properties	10004	10004
Median Assessed Value of Homestead Properties		\$20,181

Act 1 Index (current): 4.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$20,254,145

Amount of Tax Relief for Homestead Exclusions \$3,448,961

Total Approx. Tax Revenue: \$23,703,106

Approx. Tax Levy for Tax Rate Calculation: \$25,227,612

Warren

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,448,961	Lowering RE Tax Rate	\$3,448,961
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$3,448,961

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Tax Function	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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	Current Real Estate Taxes									
	Warren									
	Current Act 511 Taxes-- Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.9%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,601,490
1200 Special Programs - Elementary / Secondary	13,315,339
1300 Vocational Education	1,719,653
1400 Other Instructional Programs - Elementary / Secondary	90,172
1500 Nonpublic School Programs	52,806
Total Instruction	\$50,779,480
2000 Support Services	
2100 Support Services - Students	3,647,972
2200 Support Services - Instructional Staff	3,627,652
2300 Support Services - Administration	5,174,322
2400 Support Services - Pupil Health	1,767,623
2500 Support Services - Business	1,160,396
2600 Operation and Maintenance of Plant Services	6,269,157
2700 Student Transportation Services	6,162,868
2800 Support Services - Central	4,631,469
2900 Other Support Services	107,000
Total Support Services	\$32,548,459
3000 Operation of Non-Instructional Services	
3200 Student Activities	344,326
3300 Community Services	16,468
Total Operation of Non-Instructional Services	\$360,794
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,123,811
5200 Interfund Transfers - Out	1,921,312
5900 Budgetary Reserve	600,000
Total Other Expenditures and Financing Uses	\$9,645,123
Total Estimated Expenditures and Other Financing Uses	\$93,333,836

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,707,723
200 Personnel Services - Employee Benefits	11,987,273
300 Purchased Professional and Technical Services	612,000
400 Purchased Property Services	11,339
500 Other Purchased Services	3,841,550
600 Supplies	2,423,706
800 Other Objects	17,899
Total Regular Programs - Elementary / Secondary	\$35,601,490
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,527,396
200 Personnel Services - Employee Benefits	4,322,877
300 Purchased Professional and Technical Services	467,095
500 Other Purchased Services	2,787,656
600 Supplies	155,195
700 Property	10,710
800 Other Objects	44,410
Total Special Programs - Elementary / Secondary	\$13,315,339
1300 Vocational Education	
100 Personnel Services - Salaries	876,513
200 Personnel Services - Employee Benefits	646,709
300 Purchased Professional and Technical Services	2,140
500 Other Purchased Services	4,815
600 Supplies	166,596
700 Property	20,880
800 Other Objects	2,000
Total Vocational Education	\$1,719,653
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	59,304
200 Personnel Services - Employee Benefits	25,447
500 Other Purchased Services	337
600 Supplies	5,084
Total Other Instructional Programs - Elementary / Secondary	\$90,172
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	38,997
600 Supplies	13,809
Total Nonpublic School Programs	\$52,806
Total Instruction	\$50,779,460
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,154,652
200 Personnel Services - Employee Benefits	1,435,979
300 Purchased Professional and Technical Services	8,498

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	13,161
600 Supplies	27,738
700 Property	7,944
Total Support Services - Students	\$3,647,972
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,049,001
200 Personnel Services - Employee Benefits	1,361,785
300 Purchased Professional and Technical Services	94,178
500 Other Purchased Services	57,919
600 Supplies	29,047
700 Property	34,609
800 Other Objects	1,113
Total Support Services - Instructional Staff	\$3,627,652
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,660,695
200 Personnel Services - Employee Benefits	1,803,802
300 Purchased Professional and Technical Services	448,993
400 Purchased Property Services	899
500 Other Purchased Services	57,529
600 Supplies	96,553
700 Property	22,444
800 Other Objects	83,407
Total Support Services - Administration	\$5,174,322
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	951,384
200 Personnel Services - Employee Benefits	782,517
300 Purchased Professional and Technical Services	7,828
500 Other Purchased Services	3,210
600 Supplies	17,334
700 Property	5,350
Total Support Services - Pupil Health	\$1,767,623
2500 Support Services - Business	
100 Personnel Services - Salaries	643,119
200 Personnel Services - Employee Benefits	477,840
500 Other Purchased Services	20,012
600 Supplies	17,644
800 Other Objects	1,781
Total Support Services - Business	\$1,160,396
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,227,177
200 Personnel Services - Employee Benefits	1,779,242
300 Purchased Professional and Technical Services	189,439
400 Purchased Property Services	621,864
500 Other Purchased Services	219,583
600 Supplies	1,105,271

Description	Amount
700 Property	120,054
800 Other Objects	6,527
Total Operation and Maintenance of Plant Services	\$6,269,157
2700 Student Transportation Services	
100 Personnel Services - Salaries	90,067
200 Personnel Services - Employee Benefits	50,969
500 Other Purchased Services	5,986,112
600 Supplies	34,428
700 Property	557
800 Other Objects	735
Total Student Transportation Services	\$6,162,868
2800 Support Services - Central	
100 Personnel Services - Salaries	1,002,452
200 Personnel Services - Employee Benefits	689,447
300 Purchased Professional and Technical Services	104,450
400 Purchased Property Services	846,882
500 Other Purchased Services	311,902
600 Supplies	147,713
700 Property	1,527,732
800 Other Objects	891
Total Support Services - Central	\$4,631,469
2900 Other Support Services	
500 Other Purchased Services	107,000
Total Other Support Services	\$107,000
Total Support Services	\$32,548,459
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	175,477
200 Personnel Services - Employee Benefits	99,516
300 Purchased Professional and Technical Services	8,560
500 Other Purchased Services	51,032
600 Supplies	9,184
700 Property	557
Total Student Activities	\$344,326
3300 Community Services	
600 Supplies	16,468
Total Community Services	\$16,468
Total Operation of Non-Instructional Services	\$360,794
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,115,630
900 Other Uses of Funds	4,008,181
Total Debt Service / Other Expenditures and Financing Uses	\$7,123,811

Description	Amount
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,921,312
Total Interfund Transfers - Out	\$1,921,312
5900 Budgetary Reserve	
800 Other Objects	600,000
Total Budgetary Reserve	\$600,000
Total Other Expenditures and Financing Uses	\$9,645,123
TOTAL EXPENDITURES	\$93,333,836

2022-2023 Final General Fund Budget

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Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	18,237,509	16,237,509
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	2,624,077	1,274,076
Capital Reserve Fund - \$ 1431	12,690,976	14,690,976
Other Capital Projects Fund	350,000	350,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	400,000	400,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments

\$34,302,562

\$32,952,561

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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	

		06/30/2022 Estimate	06/30/2023 Projection
Long-Term Investments			
Permanent Fund			
Total Long-Term Investments			
TOTAL CASH AND INVESTMENTS		\$34,302,562	\$32,952,561

<u>Long-Term Indebtedness</u>		
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		650,000
0550 Authority Lease Obligations	700,000	
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	33,000,000	35,000,000
Total General Fund	\$113,760,000	\$111,389,000

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	

2022-2023 Final General Fund Budget
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06/30/2022 Estimate 06/30/2023 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

Capital 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

Long-Term Indebtedness

0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

06/30/2022 Estimate

06/30/2023 Projection

Total Food Service / Cafeteria Operations Fund

Child 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

Total Child Care Operations Fund

Other 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

Total Other Enterprise Funds

Internal 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 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

Total Private Purpose Trust Fund

06/30/2022 Estimate

06/30/2023 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

Total Investment Trust Fund

Pension 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 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

Total Activity Fund

Other Agency 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 Agency Fund

Permanent Fund

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

06/30/2023 Projection

06/30/2022 Estimate

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 Permanent Fund

Total Long-Term Indebtedness

\$113,760,000

\$111,389,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

- 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

Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$113,760,000	\$111,389,000

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
1100 Regular Programs - Elementary / Secondary			
1200 Special Programs - Elementary / Secondary		14,291	7,146
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			
Total Instruction		\$14,291	\$7,146
2000 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			
Total Support Services			
3000 Operation of Non-Instructional Services			
3200 Student Activities			
3300 Community Services			
3400 Scholarships and Awards			
Total Operation of Non-Instructional Services			
4000 Facilities Acquisition, Construction and Improvement Services			
4000 Facilities Acquisition, Construction and Improvement Services			
Total Facilities Acquisition, Construction and Improvement Services			
5000 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			
Total Other Expenditures and Financing Uses		\$14,291	\$7,146
Total Estimated Expenditures and Other Financing Uses			

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries		5,000
200 Personnel Services - Employee Benefits	10,000	
300 Purchased Professional and Technical Services	4,291	2,146
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$14,291	\$7,146
1200 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		
1300 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		
1400 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		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 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		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 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	\$14,291	\$7,146
TOTAL EXPENDITURES	\$14,291	\$7,146

Account Description	Amounts
0810 Nonspendable Fund Balance	799,660
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,043,349
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	637,496
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,680,845
5900 Budgetary Reserve	600,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,080,505