

# Warren County School District

Warren, Pennsylvania

## FINAL BUDGET

2019-2020

June 24, 2019





# **Warren County School District**

## **Final Budget 2019-2020**

### **1. Introduction**

The Warren County School District's (WCSD) Final Budget for the 2019-2020 school year is \$81,911,652. This is \$1,096,481 more than the 2018-2019 school year budget of \$80,815,171. The Final Budget is designed to serve an estimated enrollment of 4,160 students, which is a decrease of approximately 60 students or 1.42% from the 2018-2019 school year.

The Final Budget is presented in 7 sections.

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

**RESOLUTION NO. \_\_\_\_\_**

**2019-2020 ANNUAL TAX LEVY AND RESOURCE ALLOCATION RESOLUTION**

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

The Board of School Directors, for school purposes, hereby approves the following annual tax levy/structure and resource allocation as a part of its Budget for the 2019-2020 fiscal year, with proposed expenditures of \$81,911,652:

1. A tax of 55.3371 Mills (\$5.53371 per hundred dollars) of assessed valuation on all the real estate in the District.
2. Local Enabling Taxes under ACT 511:
  - a. A ½ of 1% Earned Income and Net Profits Tax
  - b. A 1% Real Estate Transfer Tax
  - c. A Local Services Tax of \$5.00
3. Estimated Undesignated/Unassigned Fund Balance of \$2,079,473 as of June 30, 2019.
4. Designated/Committed Fund Balance of \$13,631,057 as of June 30, 2019.
  - a. Capital Improvements \$2,858,600
  - b. PSERS \$4,400,000
  - c. School Board and Tax Compliance \$1,000,000
  - d. Medical \$780,256
  - e. Textbook \$969,851
  - f. Technology \$2,571,065
  - g. Scrap Recovery \$216,285
  - h. WCCC Health Program \$10,000
  - i. STEM \$825,000

**ADOPTED** as a Resolution of the Warren County School District Board of School Directors this 24th day of June, 2019.

ATTEST:

WARREN COUNTY SCHOOL  
DISTRICT

\_\_\_\_\_  
Secretary, Board of School Directors

BY \_\_\_\_\_  
President, Board of School Directors

A	B	C	D	E	F	G	H	I	J	K	L	M	N	
	Priority List of Potential Reductions													
1														
2	Green: Administration first level cuts													
3	(0) Can't Live with Cutting it		(1) Don't want to cut, but can accept		(2) Willing to cut									
4	Expenditure Reductions		Additional Amount	Cumulative Reductions	Mike Zamborik	Paul Mangione	Jeffrey Labesky	Marcy Morgan	Joe Colosimo	Arthur Stewart	Elizabeth Huffman	Mary Passinger	Donna Zariczny	Average Rating
5	Secretary (1 FTE)		\$43,746	\$43,746	2	2	2	2	2	2	2	2	2	2.0
6	Aide (1 FTE)		\$38,223	\$81,969	2	2	2	2	2	2	2	2	2	2.0
7	Outsource OT / PT		\$210,886	\$292,855	2	2	2	2	2	2	2	2	2	2.0
8	Title 1 Teacher (1 FTE)		\$0	\$292,855	1	2	2	2	2	2	2	2	2	1.9
9	Assistant Principal (1 FTE)		\$93,681	\$386,536	1	2	2	2	2	2	2	2	2	1.9
10	Teacher (1 FTE) (Spec Ed)		\$85,278	\$471,814	2	2	2	2	0	2	2	2	2	1.8
11	Career Center (.5 FTE)		\$33,486	\$505,300	0	2	2	1	2	2	2	2	2	1.7
12	D Reduce Capital Reserve Contribution Option #1		\$125,000	\$630,300	1	2	2	1	2	1	1	2	2	1.6
13	B Secondary Option #1 (2 FTE's) (ELA & Social Studies)		\$170,556	\$800,856	1	2	2	2	0	2	2	0	2	1.4
14	C Elementary Tutoring Reduction Option #1		\$50,000	\$850,856	1	2	2	2	0	2	0	1	2	1.3
15	7 Year Textbook (Delay Secondary ELA)		\$300,000	\$1,150,856	1	1	2	1	2	0	0	2	1	1.1
16	Eliminate CO Administrator Position		\$93,681	\$1,244,537	1	0	2	1	2	0	2	2	0	1.1
17	A Elementary Option #1: K-2 (22), 3-5 (30) (3 FTE's)		\$255,834	\$1,500,371	1	2	1	1	0	2	0	0	2	1.0
18	B Secondary Option #2 (4 FTE's) (Social Studies & Music)		\$170,556	\$1,670,927	1	2	2	2	0	0	1	0	1	1.0
19	Dean of Students		\$85,278	\$1,756,205	2	0	2	1	1	0	2	1	0	1.0
20	Eliminate Non-Essential Supplementals		\$84,000	\$1,840,205	2	2	2	1	0	0	1	1	0	1.0
21	7 Year Textbook (Delay Instruments)		\$30,000	\$1,870,205	1	1	2	1	2	0	0	0	1	0.9
22	Athletics - Flat Fund		\$15,639	\$1,885,844	1	1	2	0	0	0	1	2	0	0.8
23	B Secondary Option #3 (5 FTE's) (Math)		\$85,278	\$1,971,122	1	2	2	1	0	0	0	0	0	0.7
24	Athletic Transportation		\$203,000	\$2,174,122	1	1	2	0	0	0	0	2	0	0.7
25	B Secondary Option #4 (6 FTE's) (Science)		\$85,278	\$2,259,400	1	2	2	0	0	0	0	0	0	0.6
26	C Elementary Tutoring Reduction Option #2		\$50,000	\$2,309,400	1	1	2	0	0	0	0	1	0	0.6
27	A Elementary Option #2: K-2 (25), 3-5 (32) (4 FTE's)		\$85,278	\$2,394,678	1	2	1	0	0	0	0	0	0	0.4
28	Field Trips (Academic trips / competitions & marching band)		\$43,000	\$2,437,678	1	1	2	0	0	0	0	0	0	0.4
29	D Reduce Capital Reserve Contribution Option #2		\$116,000	\$2,553,678	1	0	2	0	0	0	0	1	0	0.4
30	After School Bus Runs		\$75,000	\$2,628,678	0	1	2	0	0	0	0	0	0	0.3
31	Implement Four Day Week		\$500,000	\$3,128,678	0	0	0	0	0	0	0	2	0	0.2
32	C Eliminate Elementary Tutoring		\$250,000	\$3,378,678	1	0	0	0	0	0	0	1	0	0.2
33	Revert to Half Day Kindergarten ( 7 FTE's )		\$596,946	\$3,975,624	0	0	0	0	0	0	0	1	0	0.1
34														
35														
36														
37														
	\$		3,975,624											

	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>Priority List of Potential Additions</b>												
2	<b>(0) Low priority addition</b>			<b>(1) Medium priority addition</b>			<b>(2) High priority addition</b>						
3	<b>Expenditure Additions</b>	<b>Additional Amount</b>	<b>Cumulative Additions</b>	<b>Mike Zamborik</b>	<b>Paul Mangione</b>	<b>Jeffrey Labesky</b>	<b>Marcy Morgan</b>	<b>Joe Colosimo</b>	<b>Arthur Stewart</b>	<b>Elizabeth Huffman</b>	<b>Mary Passinger</b>	<b>Donna Zariczny</b>	<b>Average Rating</b>
4	District OT / PT (2 FTE's)	\$ 162,867	\$ 162,867	0	2	2	2	2	2	2	2	2	1.8
5	Virtual (2 FTE's) Social Studies / Special Ed & Math	\$ 170,556	\$ 333,423	0	2	2	2	0	2	2	0	2	1.3
6	School Counselor (1 FTE ) - Career Counselor - Chapter 339	\$ 85,278	\$ 418,701	1	2	0	2	0	2	1	1	1	1.1
7	Social Worker (2 FTE's)	\$ 170,556	\$ 589,257	0	0	0	2	0	2	1	1	1	0.8
8	Fully Fund Athletics	\$ 262,090	\$ 851,347	1	0	1	0	0	2	0	1	2	0.8
9	Safety Coordinator	\$ 85,278	\$ 936,625	0	0	0	2	0	2	0	0	1	0.6
10	Virtual (1 FTE) Science	\$ 85,278	\$ 1,021,903	1	0	0	1	0	2	0	0	1	0.6
11	Groundskeeper (1 FTE)	\$ 55,229	\$ 1,077,132	1	0	0	0	0	1	0	0	0	0.2
12	Custodian (2 FTE's)	\$ 95,188	\$ 1,172,320	0	0	0	0	0	0	1	0	0	0.1
13													
14													
15													
16													
17		\$ 1,172,320											



## **What does the 2019 - 2020 budget include?**

### **Alternative Education**

The 2019-2020 budget maintains the current Alternative Education for Disruptive Youth (AEDY) program and appropriate expenditures.

### **School Building Budgets**

The individual school budgets will use the same allocation method for the 2019-2020 budget as was used in 2018-2019 with the exception of transportation. Transportation will be allocated in a more equitable manner.

### **Career and Technology Programs**

The 2019-2020 budget supports the operation of the Warren County Career Center (WCCC), the District's Area Vocational-Technical School (AVTS). In 2019-2020, the WCCC will offer fourteen programs (Auto Collision, Auto Technology, Building and Construction, Business Education, Computer Specialist Technology, Electronics, Food Production, Health Care, Machine Technology, Marketing, Power Equipment, Pre-Engineering, Protective Services, and Welding).

### **Curriculum**

The budget supports the annual curriculum needs of the students, with dollars allocated for 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.

Professional Development - Focus areas will include behavior intervention, autistic and emotional support, enrichment and challenging high achieving students, Chapter 15, Chapter 14, Elementary English Language Arts, Elementary Mathematics, Student Health Services, Technology, Text Dependent Analysis, College and Career Readiness, and Educational Reform.

Multi-Tiered Systems of Support (MTSS) – The District's elementary staff will continue to implement the MTSS Model in the area of English Language Arts/Reading during the 2019-2020 school year. Elementary staff will receive professional development for the implementation of math within the tiered approach. Purchases of reading consumables and online licensing will take place during the upcoming school year.

After School Programming – The 21st Century After School Program will continue in all four attendance areas for both elementary and middle-level students. The elementary program is expanding with Cohort 10 to include kindergarten and first grade.

## **Dual Enrollment**

Students will continue to have the opportunity to enroll in undergraduate coursework offered through dual enrollment courses at St. Bonaventure University and conducted at the Pine Grove Campus; dual enrollment courses offered through Clarion University in an online format; dual enrollment courses through the University of Pittsburgh at Bradford with courses offered within the District through accreditation of the District's teaching staff; dual enrollment courses offered by the Northern Pennsylvania Regional College and partnered with Gannon University 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 will continue elementary tutoring during the 2019-2020 school year.

## **Grants**

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

## **Gifted Education**

The Gifted Support Program will continue to meet the requirements under Chapter 16 for approximately 89 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 2019-2020 school year.

## **Homebound Instruction**

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

## **McKinney-Vento**

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

## **Online Education**

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

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

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

## **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 2019-2020 school year. Funding for co-curricular activities is primarily used for advisor supplemental salaries for each program.

### **Buildings & Grounds**

The 2019-2020 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 2019-2020 budget are funds to provide for all utilities and services such as natural gas, electricity, water, refuse collection, and snowplowing.

### **Contingency Funding**

The 2019-2020 budget includes a contingency fund in the amount of \$150,000 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 renewed for the 2019-2020 school year. Nutrition continues to monitor the food services program and seeks to achieve a break even financial position in the future while providing a high quality food service program to students. The Community Eligibility Provision Program will be implemented at Sheffield Area Elementary School, Sheffield Area Middle High School, Youngsville Elementary Middle School, Youngsville High School, and Warren Area Elementary Center.

### **Transportation**

The District will continue to contract for student transportation that is safe, reliable, efficient, and cost effective. The district transports students over 9,900 miles per school day, or 1.8 million miles annually.

### **School Resource Officers**

The 2019-2020 budget provides the dollars to maintain school resource officers in the District.

### **First Aid Certification**

The 2019-2020 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 2019-2020 budget supports technology improvements and replacements as a part of the proposed Seven-Year Technology Plan.

**Seven-Year Textbook Plan**

The 2019-2020 budget supports the purchase of new textbooks, as well as annual textbook expenditures, as a part of the Seven-Year Textbook Plan.

**Seven-Year Plan – Buildings & Grounds**

The 2019-2020 budget supports the Seven-Year Maintenance Plan by addressing projects at the end of their predicted life cycle.

**After School Bus Runs**

The 2019-2020 budget includes the dollars necessary to cover the post-reimbursement cost of running late buses in each of the four attendance areas.



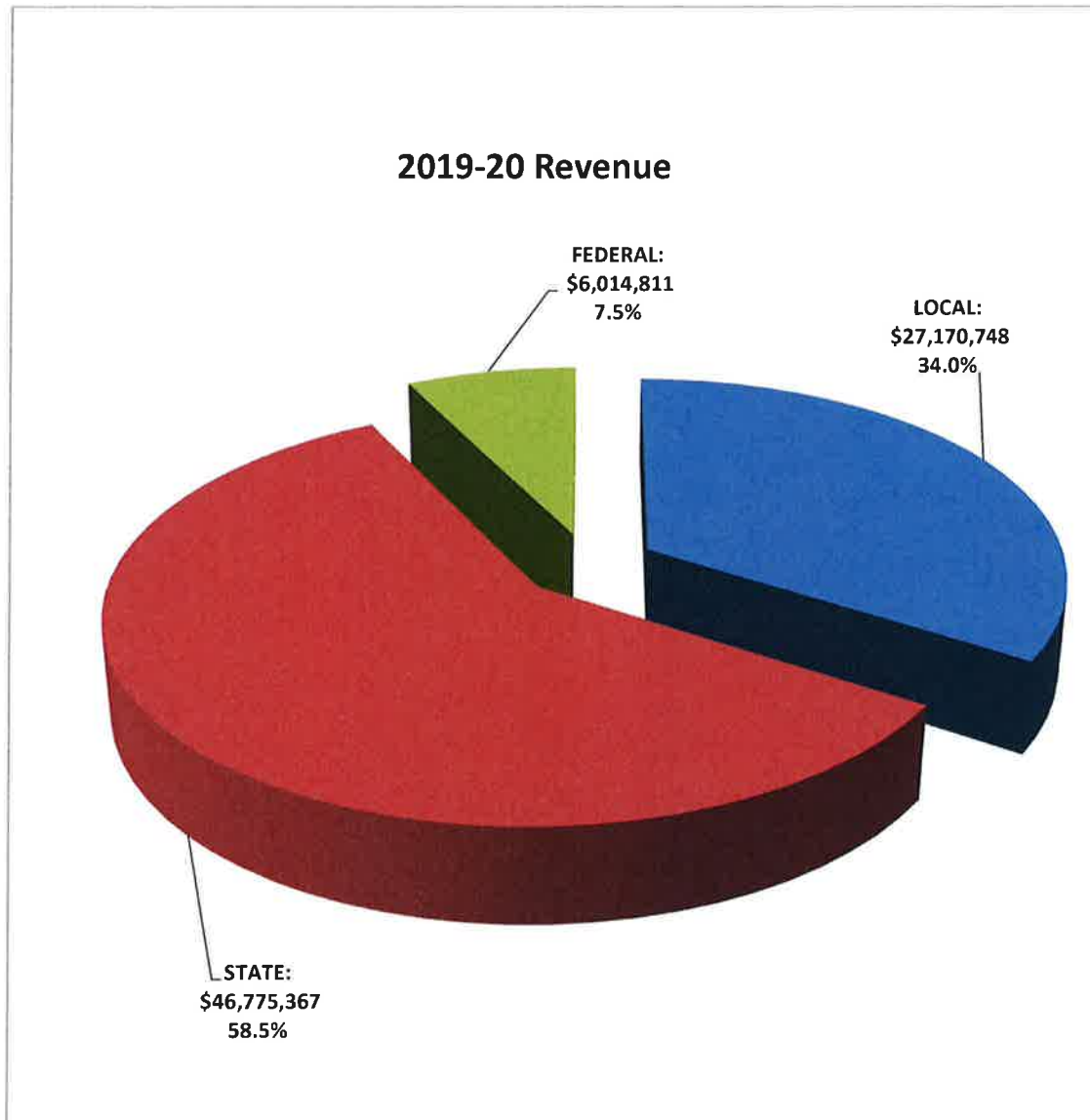
**Warren County School District  
2019-2020 Final Budget  
Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	20,743,491		
	6113 Public Utility Realty	\$	28,000		
	6114 Pay In Lieu of Taxes/Forestry	\$	225,000		
	6143 Occupational Privilege/511	\$	82,000		
	6151 Earned Income/511	\$	3,150,000		
	6153 Real Estate Transfer/511	\$	300,000		
	6400 Delinquent Taxes	\$	1,515,000		
	6500 Earnings/Temp Investments	\$	250,000		
	6900 Tuition and Other	\$	130,000		
	6900 Contributions/Student Fees/Misc	\$	170,000		
	6900 Miscellaneous	\$	577,257	\$	27,170,748 34.0%
STATE:	7110 Basic Education Subsidy	\$	25,881,549		
	7140 Subsidies for Charter Schools	\$	-		
	7220 Vocational Education	\$	370,000		
	7271 Special Education Subsidy	\$	4,360,804		
	7310 Pupil Transportation	\$	3,300,000		
	7320 Rentals & Sinking Fund	\$	1,112,135		
	7330 Medical & Dental Svcs	\$	85,000		
	7340 Gaming Revenue	\$	2,736,359		
	7505 Ready to Learn	\$	1,023,439		
	7505 Extra Grants	\$	-		
	7810 Soc Sec/State Share	\$	1,376,449		
	7820 Retirement/State Share	\$	6,529,632	\$	46,775,367 58.5%
FEDERAL:	8100 Unrestricted Impact Aid	\$	120,000		
	8512 Restricted, IDEA, Part B	\$	1,020,394		
	8514 ECIA Title I	\$	1,732,625		
	8515 Title IID/Tch Quality	\$	236,425		
	8517 21st Century	\$	617,668		
	8517 Title IV	\$	99,870		
	8519 Rural Low Income	\$	82,782		
	8521 Vocational Carl Perkins	\$	91,878		
	8733 QZAB Interest	\$	1,774,971		
	8810 Medical Asst. Reimb/ACCESS	\$	238,198	\$	6,014,811 7.5%
		\$	79,960,926		

**Warren County School District  
Revenue**

June 24, 2019

LOCAL: \$ 27,170,748  
STATE: \$ 46,775,367  
FEDERAL: \$ 6,014,811



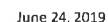
**Warren County School District  
Final Budget - Detailed Revenue  
2019-2020**

	5.28.19 1.0 Mill 2019-20 Proposed Final	6.24.19 0 Mill 2019-20 Final
<b>LOCAL</b>		
6010 Assessed Value	\$ 458,012,213	\$ 458,012,213
<i>Mill Rate</i>	<b>56.3371000</b>	<b>55.3371000</b>
Gross Levy	\$ 25,803,080	\$ 25,345,068
7340 Gaming/Homestead	\$ 2,736,078	\$ 2,736,359
NET TAX LEVY	\$ 23,067,002	\$ 22,608,709
<i>Estimated % collected</i>	<b>91.75%</b>	<b>91.75%</b>
6111 Current Real Est Tax	\$ 21,106,050	\$ 20,743,491
<b>TOTAL CURRENT</b>	<b>\$ 21,106,050</b>	<b>\$ 20,743,491</b>
6113 Public Utility Realty	\$ 28,000	\$ 28,000
6114 Pay in Lieu of Taxes & Forestry	\$ 225,000	\$ 225,000
6143 Occupational Privelage/511	\$ 82,000	\$ 82,000
<b>TOTAL ACT 511 FLAT TAX</b>	<b>82,000</b>	<b>82,000</b>
6151 Earned Income/511	\$ 3,150,000	\$ 3,150,000
6153 Real Estate Transfer/511	\$ 300,000	\$ 300,000
<b>TOTAL ACT 511 PROP TAX</b>	<b>\$ 3,450,000</b>	<b>\$ 3,450,000</b>
6400 Delinquent Taxes	\$ 1,515,000	\$ 1,515,000
<b>TOTAL DELINQUENT TAXES</b>	<b>\$ 1,515,000</b>	<b>\$ 1,515,000</b>
<b>TOTAL TAXES</b>	<b>\$ 26,406,050</b>	<b>\$ 26,043,491</b>
6510 Earnings/Temp Dep	\$ 250,000	\$ 250,000
6710 Athletic Contributions	\$ 100,000	\$ 100,000
6910 Rental Income	\$ 22,000	\$ 22,000
6920 Contributions/Student Fees/misc	\$ 70,000	\$ 70,000
694X Tuition & Incarcerated Ed	\$ 130,000	\$ 130,000
6900 Misc Revenue	\$ 612,643	\$ 555,257
<b>TOTAL OTHER</b>	<b>\$ 1,184,643</b>	<b>\$ 1,127,257</b>
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 27,590,693</b>	<b>\$ 27,170,748</b>

**Warren County School District  
Final Budget - Detailed Revenue  
2019-2020**

	5.28.19 1.0 Mill 2019-20 Proposed Final	6.24.19 0 Mill 2019-20 Final
<b>STATE</b>		
7110 Basic Ed Subsidy	\$ 25,961,476	\$ 25,881,549
7140 Subsidy for Charter Schools		
7160 Tuition-Orph/Private	\$ 20,000	\$ -
7220 Vocational Education	\$ 370,000	\$ 370,000
7271 Special Education	\$ 4,360,804	\$ 4,360,804
7311 Pupil Transportation	\$ 3,150,000	\$ 3,150,000
7312 Non-Pub Transportation	\$ 150,000	\$ 150,000
7320 Rentals & Sinking Fund	\$ 1,112,135	\$ 1,112,135
7330 Medical & Dental Services	\$ 85,000	\$ 85,000
7340 Property Tax Relief	\$ 2,736,359	\$ 2,736,359
7501 Block Grant		
7xxx Ready to Learn	\$ 1,023,439	\$ 1,023,439
7505 Extra Grants		
7810 Soc Cec/State Share	\$ 1,363,358	\$ 1,376,449
7820 Retirement/State Share	\$ 6,467,946	\$ 6,529,632
<b>TOTAL STATE REVENUE</b>	<b>\$ 46,800,517</b>	<b>\$ 46,775,367</b>
<b>FEDERAL</b>		
8100 Unrestricted Grants (Impact Aid)	\$ 120,000	\$ 120,000
8512 Restricted, IDEA, Part B	\$ 993,440	\$ 1,020,394
8514 Ed of Disadvantages ECIA Title I	\$ 1,752,332	\$ 1,732,625
8515 Title IIA Improv Tchr Qual	\$ 247,721	\$ 236,425
8517 21st Century	\$ 592,400	\$ 617,668
8517 Title IVA	\$ 99,870	\$ 99,870
8517 Title VI	\$ -	\$ -
8519 Rural Low Income Schools	\$ 82,782	\$ 82,782
8521 Vocational Carl Perkins	\$ 91,878	\$ 91,878
8691 Other Federal Medical Access		
87XX STIMULUS		
8733 QZAB Interest	\$ 1,774,971	\$ 1,774,971
8734 Race To The Top		
8810 Medical Assistance	\$ 238,198	\$ 238,198
8820 Medical Assistance/Health		
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 5,993,592</b>	<b>\$ 6,014,811</b>
<b>9000 Other Revenue</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b>\$ 80,384,802</b>	<b>\$ 79,960,926</b>





Function	Description	Expenditure
1110	Regular Instruction	\$ 31,530,790
1190	Federal Programs	\$ 1,655,617
1192	21st Century	\$ 370,070
1211	Life Skills Support - Public	\$ 1,129,553
1221	Hearing	\$ 28,492
1224	Blind/Visually Impaired Support	\$ 43,230
1231	Emotional Support - Public	\$ 1,421,139
1233	Autistic Support	\$ 1,015,543
1241	Learning Support - Public	\$ 2,632,566
1243	Gifted Support	\$ 610,676
1270	Multi-Handicapped Support	\$ 88,681
1290	IDEA and Access	\$ 4,042,554
1320	Vocational: Marketing	\$ 400
1330	Health Occupations Education	\$ 204,285
1370	Vocational: Electronics	\$ 8,000
1380	Vocational: Trade & Industry	\$ 1,040,092
1390	Vocational Instructions	\$ 182,807
1420	Summer School	\$ 17,935
1430	Homebound	\$ 10,000
1490	Other Instruction: Tutoring/Coaches	\$ 466,169
1500	Non-Public	\$ 50,185
2111	Supervision of Student Services	\$ 208,604
2120	Guidance	\$ 1,445,472
2130	Attendance Services	\$ 57,131
2140	Scoring	\$ 7,942
2142	Psychological Testing	\$ 410,563
2143	Psychological Counseling	\$ 88,623
2152	Speech Pathology	\$ 643,000
2160	Social Work Services	\$ 80,695
2170	Student Accounting Services	\$ 70,991
2190	Other Student Services	\$ 1,040
2220	Technology - Support Services	\$ 109,420
2250	Library Services	\$ 660,857
2260	Curriculum Development	\$ 663,453
2270	Staff Development	\$ 4,830
2271	Professional Development: Certificated Staff	\$ 243,060
2272	Professional Development: Non Certificated Staff	\$ 400
2310	Board of Education Services	\$ 69,431
2330	Tax Collection	\$ 185,395
2350	Legal Services	\$ 210,565
2360	Office of the Superintendent	\$ 355,071
2380	Office of the Principal	\$ 2,883,466
2390	Administrative Support Services	\$ 90,318
2420	Medical Services	\$ 199,904
2440	Nursing Services	\$ 1,286,786
2511	Business Administrative Services - Supervision	\$ 273,260
2513	Business Administrative Services - Accounts Payable	\$ 48,914
2514	Business Administrative Services - Payroll Services	\$ 169,845
2515	Business Administrative Services - Financial Accounting	\$ 282,623
2519	Business Administrative Services - Other	\$ 56,251
2520	Purchasing	\$ 124,670
2530	Warehouse	\$ 58,012
2611	Physical Plant & Facilities - Supervision	\$ 327,596
2619	Physical Plant & Facilities - Other Supervision	\$ 589,710
2620	Operation of Building Services	\$ 4,248,697
2630	Care & Upkeep of Ground Services	\$ 244,143
2640	Equipment Maintenance	\$ 62,600
2650	Vehicle Maintenance	\$ 84,600
2660	Safety & Security Services	\$ 176,300
2690	Other Operations & Maintenance	\$ 1,000
2711	Student Transportation Services - Supervision	\$ 154,713
2720	Vehicle Operations	\$ 4,960,580
2750	Nonpublic Transportation	\$ 490,000
2818	System-Wide Technology Services	\$ 3,334,495
2831	Staff Services	\$ 350,026
2834	Staff Development: Non-Instructional, Certificated	\$ 38,362
2835	Health Services	\$ 4,500
2836	Staff Development: Non-Instructional, Non-Certificated	\$ 84,733
2843	Programming	\$ 3,121
2850	Federal Programs - Grant Writer	\$ 175,125
2900	Media Services	\$ 81,245
3200	Student Activities	\$ 130,325
3250	School Sponsored Athletics	\$ 83,216
3390	Parent Involvement	\$ 22,000
5110	Debt Service	\$ 7,152,553
5220	Athletics	\$ 797,636
5220	Food Service	\$ 50,000
5230	Capital Reserve	\$ 575,000
5900	Contingencies	\$ 150,000

WARREN COUNTY SCHOOL DISTRICT DETAILED EXPENDITURES SY 2019-2020				
Function	Description	Account Number	Budget Responsibility	2019-2020 Final
1110 Regular Instruction	Salaries/Wages	100	Mineweaser	14,893,597
	Benefits & Burden	200	Mineweaser	11,160,928
	Professional Svc.	300	Mineweaser	1,064,518
	Property Maint. Svc.	400	Mineweaser	13,819
	Transp/Training/Comm/Tuit	500	Mineweaser	3,184,325
	Supplies	600	Mineweaser	1,191,246
	Equipment	700	Mineweaser	650
	Dues/Judgements/Misc.	800	Mineweaser	21,707
				<b>31,530,790</b>
1190 Federal Programs	Salaries/Wages	100	Mineweaser	915,710
	Benefits	200	Mineweaser	610,175
	Supplies	600	Mineweaser	129,732
				<b>1,655,617</b>
1192 21st Century	Salaries/Wages	100	Mineweaser	272,005
	Benefits	200	Mineweaser	62,124
	Professional Svc.	300	Mineweaser	15,930
	Transp/Training/Comm/Tuit	500	Mineweaser	2,438
	Supplies	600	Mineweaser	17,573
				<b>370,070</b>
1211 Life Skills	Salaries/Wages	100	Hawley	623,319
	Benefits	200	Hawley	506,234
				<b>1,129,553</b>
1221 / Hearing	Salaries/Wages	100	Hawley	17,353
	Benefits	200	Hawley	11,139
				<b>28,492</b>
1224 Blind or Visually Impaired Support	Salaries/Wages	100	Hawley	19,120
	Benefits	200	Hawley	24,110
				<b>43,230</b>
1231 Emotional Support - Public	Salaries/Wages	100	Hawley	734,493
	Benefits	200	Hawley	686,646
				<b>1,421,139</b>
1233 Autistic Support	Salaries/Wages	100	Hawley	590,432
	Benefits	200	Hawley	425,111
				<b>1,015,543</b>
1241 Learning Support - Public	Salaries/Wages	100	Hawley	1,462,501
	Benefits	200	Hawley	1,170,065
				<b>2,632,566</b>
1243 Gifted	Salaries/Wages	100	Hawley	361,930
	Benefits	200	Hawley	221,670
	Transp/Training/Comm/Tuit	500	Hawley	9,099
	Supplies	600	Hawley	16,104
	Equipment	700	Hawley	1,873
				<b>610,676</b>

Function	Description	Account Number	Budget Responsibility	2019-2020 Final
1270	Salaries/Wages	100	Hawley	48,879
Multi-Handicapped Support	Benefits	200	Hawley	39,801
				<b>88,681</b>
1290	Salaries/Wages	100	Hawley	748,701
IDEA, ACCESS, SPEC ED	Benefits	200	Hawley	664,059
	Professional Svc.	300	Hawley	219,087
	Transp/Training/Comm/Tuit	500	Hawley	2,269,695
	Supplies	600	Hawley	115,416
	Equipment	700	Hawley	23,600
	Dues/Judgements/Misc.	800	Hawley	1,996
				<b>4,042,554</b>
1320	Salaries/Wages	100	Weber	0
Vocational Marketing	Benefits	200	Weber	0
	Supplies	600	Weber	400
				<b>400</b>
1330	Salaries/Wages	100	Weber	111,794
Health Occupations Education	Benefits	200	Weber	84,491
	Supplies	600	Weber	8,000
				<b>204,285</b>
1370	Supplies	600	Weber	8,000
Electronics	Equipment	700	Weber	0
				<b>8,000</b>
1380	Salaries/Wages	100	Weber	557,670
Vocational - Trade & Industry	Benefits	200	Weber	398,122
	Supplies	600	Weber	76,300
	Equipment	700	Weber	8,000
				<b>1,040,092</b>
1390	Salaries/Wages	100	Weber	75,948
Vocational - Instructional	Benefits	200	Weber	36,981
	Professional Svc.	300	Weber	5,935
	Transp/Training/Comm/Tuit	500	Weber	6,500
	Supplies	600	Weber	34,929
	Equipment	700	Weber	19,514
	Dues/Judgements/Misc.	800	Weber	3,000
				<b>182,807</b>
1420	Salaries/Wages	100	Weber	12,361
Summer School	Benefits	200	Weber	5,184
	Supplies	600	Weber	390
				<b>17,935</b>
1430-Homebound	Salaries/Wages	100	Hawley	10,000
				<b>10,000</b>
1490	Salaries/Wages	100	Minweaser	298,515
Other Instruction - Tutoring/Coaches	Benefits	200	Minweaser	162,978
	Transp/Training/Comm/Tuit	500	Minweaser	315
	Supplies	600	Minweaser	4,361
				<b>466,169</b>

Function	Description	Account Number	Budget Responsibility	2019-2020 Final
1500 - Non-Public	Supplies	300	Minweaser	50,185
				<b>50,185</b>
2111 Pupil Services	Salaries/Wages	100	Hawley	116,761
	Benefits	200	Hawley	46,599
	Professional Svc.	300	Hawley	30,910
	Transp/Training/Comm/Tuit	500	Hawley	11,663
	Supplies	600	Hawley	2,671
				<b>208,604</b>
2120 Guidance	Salaries/Wages	100	Minweaser	854,832
	Benefits	200	Minweaser	555,851
	Transp/Training/Comm/Tuit	500	Minweaser	2,122
	Supplies	600	Minweaser	25,242
	Equipment	700	Minweaser	7,425
				<b>1,445,472</b>
2130 Attendance Services	Salaries/Wages	100	Hawley	34,165
	Benefits	200	Hawley	21,233
	Transp/Training/Comm/Tuit	500	Hawley	1,733
				<b>57,131</b>
2140 Scoring	Professional Svc.	300	Minweaser	7,942
				<b>7,942</b>
2142 Psychological Testing Services	Salaries/Wages	100	Hawley	250,844
	Benefits	200	Hawley	159,719
				<b>410,563</b>
2143 Psychological Counseling	Salaries/Wages	100	Hawley	48,839
	Benefits	200	Hawley	39,784
				<b>88,623</b>
2152 Speech Pathology	Salaries/Wages	100	Hawley	385,614
	Benefits	200	Hawley	257,386
				<b>643,000</b>
2160 Social Work Services	Salaries/Wages	100	Hawley	48,770
	Benefits	200	Hawley	31,925
				<b>80,695</b>
2170 Student Accounting	Salaries/Wages	100	Minweaser	36,301
	Benefits	200	Minweaser	34,190
	Transp/Training/Comm/Tuit	500	Minweaser	500
				<b>70,991</b>
2190 - Administrative - Supplemental	Supplies	600	Minweaser	1,040
				<b>1,040</b>
2220 Technology-Support Services	Salaries/Wages	100	Hawley	64,194
	Benefits	200	Hawley	45,226
				<b>109,420</b>
2250 Library Services	Salaries/Wages	100	Minweaser	363,543
	Benefits	200	Minweaser	254,405
	Supplies	600	Minweaser	10,564
	Equipment	700	Minweaser	32,345
				<b>660,857</b>
2260 Curriculum Development	Salaries/Wages	100	Minweaser	420,406
	Benefits	200	Minweaser	243,048



Function	Description	Account Number	Budget Responsibility	2019-2020 Final
				<b>663,453</b>
2270 - Staff Development	Transp/Training/Comm/Tuit	500	Mineweaser	2,229
	Supplies	600	Mineweaser	1,561
	Dues/Judgements/Misc.	800	Mineweaser	1,040
				<b>4,830</b>
2271 Prof Devel - Certificated	Salaries/Wages	100	Mineweaser	6,146
	Benefits	200	Mineweaser	76,578
	Professional Svc.	300	Mineweaser	48,992
	Transp/Training/Comm/Tuit	500	Mineweaser	104,640
	Supplies	600	Mineweaser	6,704
				<b>243,060</b>
2272 Prof Devel - Non Certificated	Professional Svc.	300	Mineweaser	400
				<b>400</b>
2310 - Board of Education Services	Professional Svc.	300	Stewart	42,024
	Transp/Training/Comm/Tuit	500	Stewart	5,258
	Supplies	600	Stewart	6,543
	Dues/Judgements/Misc.	800	Stewart	15,606
				<b>69,431</b>
2330 Tax Collection	Professional Svc.	300	Grosch	167,031
	Property Maint. Svc.	400	Grosch	840
	Transp/Training/Comm/Tuit	500	Grosch	3,738
	Supplies	600	Grosch	2,341
	Equipment	700	Grosch	1,040
	Dues/Judgements/Misc.	800	Grosch	10,404
				<b>185,395</b>
2350 / Legal Svc.	Professional Svc.	300	Stewart	210,565
				<b>210,565</b>
2360 Office of the Superintendent	Salaries/Wages	100	Stewart	197,753
	Benefits	200	Stewart	120,923
	Transp/Training/Comm/Tuit	500	Stewart	5,150
	Supplies	600	Stewart	18,042
	Equipment	700	Stewart	2,081
	Dues/Judgements/Misc.	800	Stewart	11,123
				<b>355,071</b>
2380 Office of the Principal	Salaries/Wages	100	Mineweaser	1,628,499
	Benefits	200	Mineweaser	1,129,170
	Transp/Training/Comm/Tuit	500	Mineweaser	41,202
	Supplies	600	Mineweaser	41,991
	Equipment	700	Mineweaser	21,604
	Dues/Judgements/Misc.	800	Mineweaser	21,000
				<b>2,883,466</b>
2390 Administrative Support Services	Salaries/Wages	100	Stewart	34,688
	Benefits	200	Stewart	21,453
	Transp/Training/Comm/Tuit	500	Stewart	1,051
	Supplies	600	Stewart	11,561
	Equipment	700	Stewart	3,121
	Dues/Judgements/Misc.	800	Stewart	18,444
				<b>90,318</b>

Function	Description	Account Number	Budget Responsibility	2019-2020 Final
2420 / Medical Services	Salaries/Wages	100	Hawley	110,933
	Benefits	200	Hawley	83,654
	Professional Svc.	300	Hawley	5,316
				<b>199,904</b>
2440 Nursing Services	Salaries/Wages	100	Hawley	672,472
	Benefits	200	Hawley	593,745
	Transp/Training/Comm/Tuit	500	Hawley	3,000
	Supplies	600	Hawley	12,569
	Equipment	700	Weber	5,000
				<b>1,286,786</b>
2511 Business Administration Supervision of Fiscal Services	Salaries/Wages	100	Grosch	142,868
	Benefits	200	Grosch	93,534
	Professional Svc.	300	Grosch	0
	Property Maint. Svc.	400	Grosch	0
	Transp/Training/Comm/Tuit	500	Grosch	18,703
	Supplies	600	Grosch	14,201
	Equipment	700	Grosch	2,289
	Dues/Judgements/Misc.	800	Grosch	1,665
				<b>273,260</b>
2513 Business Administration Accounts Payable	Salaries/Wages	100	Grosch	29,596
	Benefits	200	Grosch	19,317
	Professional Svc.	300	Grosch	0
				<b>48,914</b>
2514 Business Administration Payroll Services	Salaries/Wages	100	Grosch	92,862
	Benefits	200	Grosch	76,983
	Professional Svc.	300	Grosch	0
				<b>169,845</b>
2515 Business Administration Financial Accounting	Salaries/Wages	100	Grosch	159,311
	Benefits	200	Grosch	123,312
	Professional Svc.	300	Grosch	0
				<b>282,623</b>
2519 Business Administration Other Fiscal Services	Salaries/Wages	100	Grosch	26,268
	Benefits	200	Grosch	29,983
	Professional Svc.	300	Grosch	0
				<b>56,251</b>
2520 Business Administration Purchasing	Salaries/Wages	100	Grosch	72,260
	Benefits	200	Grosch	52,410
	Professional Svc.	300	Grosch	0
				<b>124,670</b>
2530 Business Administration Warehouse	Salaries/Wages	100	Grosch	35,791
	Benefits	200	Grosch	22,220
	Professional Svc.	300	Grosch	0
				<b>58,012</b>



Function	Description	Account Number	Budget Responsibility	2019-2020 Final
2611 Physical Plant Facilities Supervision	Salaries/Wages	100	Kennerknecht	202,269
	Benefits	200	Kennerknecht	123,827
	Professional Svc.	300	Kennerknecht	0
	Transp/Training/Comm/Tuit	500	Kennerknecht	800
	Supplies	600	Kennerknecht	200
	Dues/Judgements/Misc.	800	Kennerknecht	500
				<b>327,596</b>
2619 Physical Plant Facilities Other Supervision of Operation	Salaries/Wages	100	Kennerknecht	344,805
	Benefits	200	Kennerknecht	244,905
	Professional Svc.	300	Kennerknecht	0
				<b>589,710</b>
2620 Physical Plant Operation of Buildings	Salaries/Wages	100	Kennerknecht	1,383,919
	Benefits	200	Kennerknecht	1,175,559
	Professional Svc.	300	Kennerknecht	26,700
	Property Maint. Svc.	400	Kennerknecht	452,281
	Transp/Training/Comm/Tuit	500	Kennerknecht	191,074
	Supplies	600	Kennerknecht	955,464
	Equipment	700	Kennerknecht	58,200
	Dues/Judgements/Misc.	800	Kennerknecht	5,500
				<b>4,248,697</b>
2630 Physical Plant Upkeep of Grounds	Salaries/Wages	100	Kennerknecht	78,839
	Benefits	200	Kennerknecht	72,005
	Professional Svc.	300	Kennerknecht	0
	Property Maint. Svc.	400	Kennerknecht	41,400
	Supplies	600	Kennerknecht	51,900
				<b>244,143</b>
2640 Physical Plant - Equip Maint	Property Maint. Svc.	400	Kennerknecht	19,100
	Supplies	600	Kennerknecht	29,500
	Equipment	700	Kennerknecht	14,000
				<b>62,600</b>
2650 Physical Plant - Vehicle Maint	Property Maint. Svc.	400	Kennerknecht	40,000
	Supplies	600	Kennerknecht	4,600
	Equipment	700	Kennerknecht	40,000
				<b>84,600</b>
2660 Safety & Security Services	Salaries/Wages	100	Kennerknecht	0
	Benefits	200	Kennerknecht	0
	Professional Svc.	300	Kennerknecht	161,000
	Property Maint. Svc.	400	Kennerknecht	12,000
	Transp/Training/Comm/Tuit	500	Kennerknecht	1,000
	Supplies	600	Kennerknecht	2,300
				<b>176,300</b>
2690 / Other Operation & Maintenance	Supplies	600	Kennerknecht	1,000
				<b>1,000</b>

Function	Description	Account Number	Budget Responsibility	2019-2020 Final
2711 Student Transportation Services	Salaries/Wages	100	Grosch	97,359
	Benefits	200	Grosch	50,952
	Transp/Training/Comm/Tuit	500	Grosch	3,020
	Supplies	600	Grosch	2,176
	Equipment	700	Grosch	520
	Dues/Judgements/Misc.	800	Grosch	687
				<b>154,713</b>
2720 Vehicle Operation	Transp/Training/Comm/Tuit	500	Grosch	4,960,580
	Supplies( Bulk Fuel )	600	Grosch	0
				<b>4,960,580</b>
2750 / Non-Pub Trans	Transp/Training/Comm/Tuit	500	Grosch	490,000
				<b>490,000</b>
2818 Technology Services	Salaries/Wages	100	Weber	379,353
	Benefits	200	Weber	295,965
	Professional Svc.	300	Weber	0
	Property Maint. Svc.	400	Weber	791,479
	Transp/Training/Comm/Tuit	500	Weber	190,557
	Supplies	600	Weber	125,200
	Equipment	700	Weber	1,551,109
	Dues/Judgements/Misc.	800	Weber	832
				<b>3,334,495</b>
2831 Supervision of Staff Services	Salaries/Wages	100	Weber	210,369
	Benefits	200	Weber	125,081
	Professional Svc.	300	Weber	0
	Transp/Training/Comm/Tuit	500	Weber	8,333
	Supplies	600	Weber	6,242
				<b>350,026</b>
2834 Staff Dev. Cert. Non-Instructional, Certified	Salaries/Wages	100	Weber	0
	Benefits	200	Weber	15,000
	Professional Svc.	300	Weber	15,960
	Transp/Training/Comm/Tuit	500	Weber	7,402
				<b>38,362</b>
2835 / Health Services	Professional Svc.	300	Weber	4,500
				<b>4,500</b>
2836 Staff Dev. Cert. Non-Instructional, Non-Certified	Benefits	200	Weber	10,000
	Professional Svc.	300	Weber	74,733
	Transp/Training/Comm/Tuit	500	Weber	0
				<b>84,733</b>
2843 / Programming	Professional Svc.	300	Grosch	3,121
				<b>3,121</b>
2850 Federal Programs	Salaries/Wages	100	Weber	96,319
	Benefits	200	Weber	71,163
	Transp/Training/Comm/Tuit	500	Weber	600
	Supplies	600	Weber	7,043
				<b>175,125</b>

Function	Description	Account Number	Budget Responsibility	2019-2020 Final
2900 / Media Svc	Transp/Training/Comm/Tuit	500	Hawley	81,245
				<b>81,245</b>
3200 Student Activities	Salaries/Wages	100	Weber	59,636
	Benefits	200	Weber	34,812
	Transp/Training/Comm/Tuit	500	Weber	26,774
	Supplies	600	Weber	8,583
	Equipment	700	Weber	520
				<b>130,325</b>
3250 School Sponsored Athletics	Salaries/Wages	100	Weber	45,101
	Benefits	200	Weber	38,115
				<b>83,216</b>
3390 Parent Involvement	Salaries/Wages	100	Mineweaser	0
	Benefits	200	Mineweaser	0
	Professional Svc.	300	Mineweaser	0
	Supplies	600	Mineweaser	22,000
				<b>22,000</b>
5110 / Debt Service	Dues/Judgements/Misc.	800	Grosch	3,238,153
5110 / Debt Service	Fund Transfers	900	Grosch	3,914,400
				<b>7,152,553</b>
5220 / Athletics	Fund Transfers	900	Grosch	797,636
				<b>797,636</b>
5220 / Food Service	Equipment	930	Grosch	50,000
				<b>50,000</b>
5230 / Capital Res.	Fund Transfers	900	Grosch	575,000
				<b>575,000</b>
5900 / Contingency	Unresolved Staff	940	Stewart	50,000
5900 / Contingency	Fuel Transportation Contingency	900	Stewart	50,000
5900 / Contingency	Board Goals/Facilities Plan	900	Stewart	50,000
5900 / Contingency	Athletics	900	Grosch	0
<b>Contingency Total</b>				<b>150,000</b>
				<b>81,911,652</b>
Revenues				79,960,926
Expenses				81,911,652
Total Surplus (Deficit)				(1,950,726)
Planned Committed Use:				
Textbooks				(95,000)
Technology				741,008
PSERS				200,000
Capital Projects				100,000
Total Committed Use				946,008
Surplus (Deficit)				(1,004,718)

**FINAL GENERAL FUND BUDGET****Fiscal Year 2019-2020****General Fund Budget Approval****Date of Adoption of the General Fund Budget: 06/24/2019****President of the Board - Original Signature Required****Date****Secretary of the Board - Original Signature Required****Date****Chief School Administrator - Original Signature Required****Date****James M Grosch****(814)723-6903****Extn :1030****Contact Person****Telephone****Extension****groschj@wcsdpa.org****Email Address**

# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE** **FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

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

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

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019 )?

Yes ☐

No ☒

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$81911652
Ending Unassigned Fund Balance	\$1074755
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.3%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Warren County SD	<b>County :</b> Warren	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/13/19
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency & unexpected expenditures.
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 2018 -2019 and budgeted 2019-2020 financial performance. Used for emergency & unexpected expenditures and/or unrealized revenues.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds for the following: Capital Projects, PSERS Mandated Expenses, Tax and School Board Contingencies, Medical Expenses, Textbook Planned Purchases, Technology Planned Purchases, Building Furniture/Fixtures, Misc. Planned Expenditures

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	13,631,057	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,079,473	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$15,710,530</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	27,170,748	
7000 Revenue from State Sources	46,775,367	
8000 Revenue from Federal Sources	6,014,811	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$79,960,926</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$95,671,456</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,743,491
6114 Payments in Lieu of Current Taxes - State / Local	253,000
6140 Current Act 511 Taxes - Flat Rate Assessments	82,000
6150 Current Act 511 Taxes - Proportional Assessments	3,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,515,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	170,000
6910 Rentals	22,000
6940 Tuition from Patrons	130,000
6990 Refunds and Other Miscellaneous Revenue	555,257
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,170,748</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	25,881,549
7220 Vocational Education	370,000
7271 Special Education funds for School-Aged Pupils	4,360,804
7311 Pupil Transportation Subsidy	3,150,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,112,135
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	2,736,359
7505 Ready to Learn Block Grant	1,023,439
7810 State Share of Social Security and Medicare Taxes	1,376,449
7820 State Share of Retirement Contributions	6,529,632
<b>REVENUE FROM STATE SOURCES</b>	<b>\$46,775,367</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	120,000
8512 IDEA, Part B	1,020,394
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,732,625
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	236,425
8517 NCLB, Title IV - 21st Century Schools	717,538
8519 NCLB, Title VI - Flexibility and Accountability	82,782
8521 Vocational Education - Operating Expenditures	91,878
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	1,774,971

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	238,198
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$6,014,811</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>79,960,926</b>

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$20,743,491

Amount of Tax Relief for Homestead Exclusions \$2,736,359

Total Approx. Tax Revenue: \$23,479,850

Approx. Tax Levy for Tax Rate Calculation: \$25,345,069

Warren

Total

**2018-19 Data**

a. Assessed Value	\$459,662,521	\$459,662,521
b. Real Estate Mills	55.3371	

**I. 2019-20 Data**

c. 2017 STEB Market Value	\$1,433,033,956	\$1,433,033,956
d. Assessed Value	\$458,012,213	\$458,012,213
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2018-19 Calculations**

f. 2018-19 Tax Levy	\$25,436,391	\$25,436,391
(a * b)		

**2019-20 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$25,436,391	\$25,436,391
(f Total * g)		
i. Base Mills Subject to Index	55.3371	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	91.75000%	91.75000%
k. Tax Levy Needed	\$25,345,069	\$25,345,069
(Approx. Tax Levy * g)		

<b>I. 2019-20 Real Estate Tax Rate</b>	<b>55.3371</b>	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$25,345,068	\$25,345,068
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,608,709
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,743,491
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,743,491	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,736,359</u>	
Total Approx. Tax Revenue:	\$23,479,850	
Approx. Tax Levy for Tax Rate Calculation:	\$25,345,069	
	Warren	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	57.1632	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,181,444	\$26,181,444
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	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$4,691.07	
Number of Homestead/Farmstead Properties	10541	10541
Median Assessed Value of Homestead Properties		\$20,015



Act 1 Index (current): 3.3%  
Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,743,491	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,736,359</u>	
Total Approx. Tax Revenue:	\$23,479,850	
Approx. Tax Levy for Tax Rate Calculation:	\$25,345,069	
	Warren	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,736,359	Lowering RE Tax Rate	\$0	\$2,736,359
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,736,359

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Warren	458,012,213	55.3371	25,345,068			91.75000%	
<b>Totals:</b>	<b>458,012,213</b>		<b>25,345,068</b>	<b>- 2,736,359</b>	<b>= 22,608,709</b>	<b>X 91.75000%</b>	<b>= 20,743,491</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	82,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>82,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	300,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,450,000</b>
<b>Total Act 511, Current Taxes</b>			<b>3,532,000</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>1,433,033,956 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>17,196,407</b>
			<b>(511 Limit)</b>

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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Warren	55.3371	55.3371	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	33,556,477
1200 Special Programs - Elementary / Secondary	11,012,434
1300 Vocational Education	1,435,584
1400 Other Instructional Programs - Elementary / Secondary	494,104
1500 Nonpublic School Programs	50,185
<b>Total Instruction</b>	<b>\$46,548,784</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,014,062
2200 Support Services - Instructional Staff	1,682,021
2300 Support Services - Administration	3,794,246
2400 Support Services - Pupil Health	1,486,689
2500 Support Services - Business	1,013,574
2600 Operation and Maintenance of Plant Services	5,734,646
2700 Student Transportation Services	5,605,293
2800 Support Services - Central	3,990,362
2900 Other Support Services	81,245
<b>Total Support Services</b>	<b>\$26,402,138</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	213,541
3300 Community Services	22,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$235,541</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,152,553
5200 Interfund Transfers - Out	1,422,636
5900 Budgetary Reserve	150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,725,189</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$81,911,652</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,081,312
200 Personnel Services - Employee Benefits	11,833,227
300 Purchased Professional and Technical Services	1,080,448
400 Purchased Property Services	13,819
500 Other Purchased Services	3,186,763
600 Supplies	1,338,551
700 Property	650
800 Other Objects	21,707
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$33,556,477</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,606,729
200 Personnel Services - Employee Benefits	3,748,835
300 Purchased Professional and Technical Services	219,087
500 Other Purchased Services	2,278,794
600 Supplies	131,520
700 Property	25,473
800 Other Objects	1,996
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,012,434</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	745,412
200 Personnel Services - Employee Benefits	519,594
300 Purchased Professional and Technical Services	5,935
500 Other Purchased Services	6,500
600 Supplies	127,629
700 Property	27,514
800 Other Objects	3,000
<b>Total Vocational Education</b>	<b>\$1,435,584</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	320,876
200 Personnel Services - Employee Benefits	168,162
500 Other Purchased Services	315
600 Supplies	4,751
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$494,104</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	50,185
<b>Total Nonpublic School Programs</b>	<b>\$50,185</b>
<b>Total Instruction</b>	<b>\$46,548,784</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,776,125
200 Personnel Services - Employee Benefits	1,146,688
300 Purchased Professional and Technical Services	38,852

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	16,019
600 Supplies	28,954
700 Property	7,424
<b>Total Support Services - Students</b>	<b>\$3,014,062</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	854,288
200 Personnel Services - Employee Benefits	619,258
300 Purchased Professional and Technical Services	49,392
500 Other Purchased Services	106,869
600 Supplies	18,829
700 Property	32,345
800 Other Objects	1,040
<b>Total Support Services - Instructional Staff</b>	<b>\$1,682,021</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,860,939
200 Personnel Services - Employee Benefits	1,271,546
300 Purchased Professional and Technical Services	419,620
400 Purchased Property Services	841
500 Other Purchased Services	56,399
600 Supplies	80,477
700 Property	27,847
800 Other Objects	76,577
<b>Total Support Services - Administration</b>	<b>\$3,794,246</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	783,405
200 Personnel Services - Employee Benefits	677,399
300 Purchased Professional and Technical Services	5,316
500 Other Purchased Services	3,000
600 Supplies	12,569
700 Property	5,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,486,689</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	558,957
200 Personnel Services - Employee Benefits	417,759
500 Other Purchased Services	18,703
600 Supplies	14,201
700 Property	2,289
800 Other Objects	1,665
<b>Total Support Services - Business</b>	<b>\$1,013,574</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,009,832
200 Personnel Services - Employee Benefits	1,616,296
300 Purchased Professional and Technical Services	187,700
400 Purchased Property Services	564,781
500 Other Purchased Services	192,873

<u>Description</u>	<u>Amount</u>
600 Supplies	1,044,964
700 Property	112,200
800 Other Objects	6,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,734,646</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	97,358
200 Personnel Services - Employee Benefits	50,952
500 Other Purchased Services	5,453,600
600 Supplies	2,176
700 Property	520
800 Other Objects	687
<b>Total Student Transportation Services</b>	<b>\$5,605,293</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	686,041
200 Personnel Services - Employee Benefits	517,210
300 Purchased Professional and Technical Services	98,314
400 Purchased Property Services	791,479
500 Other Purchased Services	206,892
600 Supplies	138,485
700 Property	1,551,109
800 Other Objects	832
<b>Total Support Services - Central</b>	<b>\$3,990,362</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	81,245
<b>Total Other Support Services</b>	<b>\$81,245</b>
<b>Total Support Services</b>	<b>\$26,402,138</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	104,737
200 Personnel Services - Employee Benefits	72,927
500 Other Purchased Services	26,774
600 Supplies	8,583
700 Property	520
<b>Total Student Activities</b>	<b>\$213,541</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	22,000
<b>Total Community Services</b>	<b>\$22,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$235,541</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,238,153
900 Other Uses of Funds	3,914,400
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,152,553</b>

<u>Description</u>		<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		1,422,636
<b>Total Interfund Transfers - Out</b>		<b>\$1,422,636</b>
5900 <u>Budgetary Reserve</u>		
800 Other Objects		150,000
<b>Total Budgetary Reserve</b>		<b>\$150,000</b>
<b>Total Other Expenditures and Financing Uses</b>		<b>\$8,725,189</b>
<b>TOTAL EXPENDITURES</b>		<b>\$81,911,652</b>



**Cash and Short-Term Investments**

	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
General Fund	17,486,195	15,535,469
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	17,124,278	5,524,275
Debt Service Fund	6,592,676	9,128,076
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	315,000	320,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$41,528,149</b>	<b>\$30,517,820</b>

**Long-Term Investments**

	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$41,528,149**

**\$30,517,820**

**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 Projection****General Fund**

0510 Bonds Payable	98,209,950	110,196,228
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	750,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,700,000	9,100,000
0599 Other Noncurrent Liabilities		

**Total General Fund****\$107,659,950****\$120,096,228****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		

**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 Projection**

- 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****06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**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**

**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 Projection****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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$107,659,950</b>	<b>\$120,096,228</b>



**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$107,659,950</b>	<b>\$120,096,228</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,685,049
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,074,755
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$13,759,804</b>
<b>5900 Budgetary Reserve</b>	<b>150,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$13,909,804</b>