

# Warren County School District

Warren, Pennsylvania

## PROPOSED FINAL BUDGET

2021-2022

May 24, 2021





# Warren County School District

## Proposed Final Budget 2021-2022

### 1. Introduction

The Warren County School District's (WCSD) Proposed Final Budget for the 2021-2022 school year is \$86,435,838. This is \$802,152 more than the 2020-2021 school year budget of \$85,633,686. The Proposed Final Budget is designed to serve an estimated enrollment of 3,895 students, which is a decrease of approximately 114 students or 2.8% from the 2020-2021 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 24, 2021

Madam 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 2021-22 school year with expenditures of \$86,435,838.

1. A tax rate of **57.3371 Mills (\$5.73371 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 \$16,866,159

Authorization to advertise as legally required is requested.

Respectfully submitted,

FINANCE COMMITTEE

## What does the 2021 - 2022 budget include?

### School Building Budgets

The individual school budgets will use the same allocation method for the 2021-2022 budget as was used in 2020-2021.

### Career and Technology Programs

The 2021-2022 budget supports the operation of the Warren County Career Center (WCCC), the District's Area Vocational-Technical School (AVTS). In 2021-2022, the WCCC will offer fourteen programs (Auto Collision, Auto Technology, Building and Construction Occupations, Computer Technology/Information Technology, Electronics, Food Production and Management, Health and Medical Assisting, Machine Technology, Multimedia Marketing Design, Power Equipment Technology, Pre-Engineering, Protective Services, and Welding).

### Classes

The impact of COVID-19 on the availability of individual classes is an unknown at the time of budget development.

### Curriculum

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

Curriculum Writing and Mapping – All disciplines are reviewed regularly and changes will be brought before the Board, as needed. Due to the COVID-19 mandated closure of 2019-2020, additional curriculum work will need to be completed to meet student needs for the 2021-2022 school year.

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

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 2021-2022 school year. Purchases of reading consumables, online licensing, and additional supporting text and materials will take place during the upcoming school year. Elementary staff will receive professional development in the implementation of best practices and small group instruction in both reading and mathematics.

After School Programming – The 21st Century After School Program will continue in all four attendance areas for both elementary and middle-level students through December. There is an uncertainty in the flow of federal funding to know if there will be an opportunity to apply for the next round of funding to extend Cohort 8 past December with a 21<sup>st</sup> Century grant. There is \$80,235 set aside in contingency to

fund the completion of the school year for Cohort 8. Cohort 10 will run for the entire 2021-2022 school year with 21<sup>st</sup> Century grant funding.

### **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 2021-2022 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 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 2021-2022 school year. STEM education will begin at the high school level during the 2021-2022 school year.

**Homebound Instruction**

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

**McKinney-Vento**

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

**Online Education**

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

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

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

The Warren County School District Virtual Academy will be used as the online platform for all District students if online education is mandated at any time during the 2021-2022 school year.

**Special Education**

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



## **Athletics**

Communities will once again need to support the athletic teams at the schools in a manner similar to what has been done the past few years to help offset costs associated with supplies, uniforms, transportation, dues/fees, and game fees. It is unknown at this time if COVID-19 will continue to have an impact on athletic programming in the 2021-2022 school year.

## **K-12 Co-curricular Offerings**

If permitted, the District will continue to offer co-curricular offerings comparable to prior years in the 2021-2022 school year. Funding for co-curricular activities is primarily used for advisor supplemental salaries for each program. It is unknown at this time if COVID-19 will continue to have an impact on co-curricular offerings in the 2021-2022 school year.

## **Buildings & Grounds**

The 2021-2022 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 2021-2022 budget are funds to provide for all utilities and services such as natural gas, electricity, water, refuse collection, and snowplowing.

## **Contingency Funding**

The 2021-2022 budget includes a contingency fund in the amount of \$4,541,954 to cover the cost of any unresolved staffing needs, fuel and/or transportation increases, and implementation of Board goals. Due to the COVID 19 Pandemic and the uncertainty of "normal brick and mortar school district operations", and the uncertainty of local tax revenue and other funding, dollars were budgeted in contingency.

## **Food Services**

The Nutrition Group's contract has been sent to PDE for approval for the 2021-2022 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 Seamless Summer Option (SSO) implemented at all District schools.

## **Transportation**

The District will continue to contract for student transportation that is safe, reliable, efficient, and cost effective. The district transports students over 9,800 miles per school day, or 1.73 million miles annually.

## **School Resource Officers**

The 2021-2022 budget provides the dollars to maintain school resource officers in the District.

**First Aid Certification**

The 2021-2022 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 2021-2022 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 2021-2022 budget supports the purchase of new textbooks, per the 7-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 2021-2022 budget supports the Seven-Year Maintenance Plan by addressing projects at the end of their predicted life cycle.

**After School Bus Runs**

The 2021-2022 budget includes the dollars necessary to cover the post-reimbursement cost of running late buses in each of the four attendance areas.





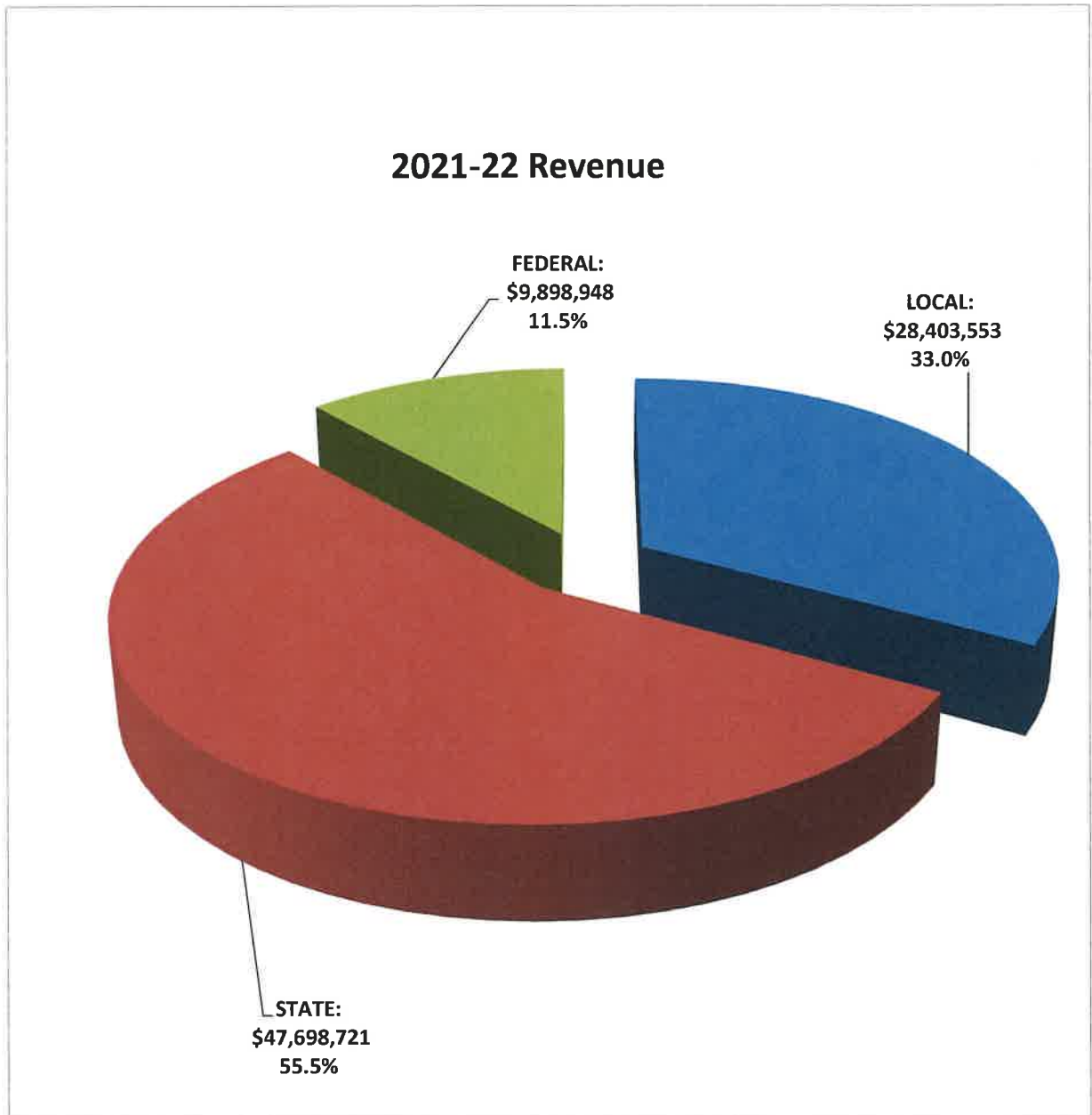
**Warren County School District  
2021-2022 Proposed Final  
Budgeted Revenues**

|          |                                      |    |                   |                      |              |
|----------|--------------------------------------|----|-------------------|----------------------|--------------|
| LOCAL:   | 6111 Current Real Estate Tax         | \$ | 21,978,116        |                      |              |
|          | 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               | \$ | 3,050,000         |                      |              |
|          | 6153 Real Estate Transfer/511        | \$ | 350,000           |                      |              |
|          | 6400 Delinquent Taxes                | \$ | 1,802,911         |                      |              |
|          | 6500 Earnings/Temp Investments       | \$ | 25,000            |                      |              |
|          | 6900 Tuition and Other               | \$ | 600,000           |                      |              |
|          | 6900 Contributions/Student Fees/Misc | \$ | 140,000           |                      |              |
|          | 6900 Miscellaneous                   | \$ | 70,000            | <b>\$ 28,403,553</b> | <b>33.0%</b> |
| STATE:   | 7110 Basic Education Subsidy         | \$ | 25,863,859        |                      |              |
|          | 7140 Subsidies for Charter Schools   | \$ | -                 |                      |              |
|          | 7220 Vocational Education            | \$ | 403,000           |                      |              |
|          | 7271 Special Education Subsidy       | \$ | 4,328,460         |                      |              |
|          | 7310 Pupil Transportation            | \$ | 3,512,000         |                      |              |
|          | 7320 Rentals & Sinking Fund          | \$ | 1,063,967         |                      |              |
|          | 7330 Medical & Dental Svcs           | \$ | 85,000            |                      |              |
|          | 7340 Gaming Revenue                  | \$ | 2,736,208         |                      |              |
|          | 7505 Ready to Learn                  | \$ | 1,023,439         |                      |              |
|          | 7505 Extra Grants                    | \$ | -                 |                      |              |
|          | 7810 Soc Sec/State Share             | \$ | 1,456,484         |                      |              |
| FEDERAL: | 7820 Retirement/State Share          | \$ | 7,226,304         | <b>\$ 47,698,721</b> | <b>55.5%</b> |
|          | 8100 Unrestricted Impact Aid         | \$ | 125,000           |                      |              |
|          | 8512 Restricted, IDEA, Part B        | \$ | 1,062,962         |                      |              |
|          | 8514 ECIA Title I                    | \$ | 1,647,482         |                      |              |
|          | 8515 Title IID/Tch Quality           | \$ | 184,357           |                      |              |
|          | 8517 21st Century                    | \$ | 635,986           |                      |              |
|          | 8517 Title IV                        | \$ | 131,676           |                      |              |
|          | 8519 Rural Low Income                | \$ | -                 |                      |              |
|          | 8521 Vocational Carl Perkins         | \$ | 78,636            |                      |              |
|          | 8733 QZAB Interest                   | \$ | 1,699,700         |                      |              |
|          | 8743 ESSER                           | \$ | 3,941,954         |                      |              |
|          | 8810 Medical Asst. Reimb/ACCESS      | \$ | 391,196           | <b>\$ 9,898,948</b>  | <b>11.5%</b> |
|          |                                      | \$ | <b>86,001,222</b> |                      |              |

Warren County School District  
Revenue

5.24.21

LOCAL: \$ 28,403,553  
STATE: \$ 47,698,721  
FEDERAL: \$ 9,898,948



**Warren County School District**  
**Proposed Final Budget - Detailed Revenue**  
**2021-2022**

|                                      | 6.29.20              | 5.24.21                     |
|--------------------------------------|----------------------|-----------------------------|
|                                      | 0 Mill               | 2.0 Mills                   |
|                                      | 2020-2021<br>Final   | 2021-2022<br>Proposed Final |
| LOCAL                                |                      |                             |
| 6010 Assessed Value                  | \$ 458,683,386       | \$ 459,887,076              |
| <i>Millage Rate</i>                  | <i>55.3371000</i>    | <i>57.3371000</i>           |
| Gross Levy                           | \$ 25,382,208        | \$ 26,368,591               |
| 7340 Gaming/Homestead                | \$ 2,736,281         | \$ 2,736,208                |
| NET TAX LEVY                         | \$ 22,645,927        | \$ 23,632,384               |
| <i>Estimated % collected</i>         | <i>89.32%</i>        | <i>93.00%</i>               |
| 6111 Current Real Est Tax            | \$ 20,227,342        | \$ 21,978,116               |
| <b>TOTAL CURRENT</b>                 | <b>\$ 20,227,342</b> | <b>\$ 21,978,116</b>        |
| 6113 Public Utility Realty           | \$ 28,000            | \$ 28,000                   |
| 6114 Pay in Lieu of Taxes & Forestry | \$ 286,526           | \$ 286,526                  |
| 6143 Occupational Privelage/511      | \$ 61,500            | \$ 73,000                   |
| <b>TOTAL ACT 511 FLAT TAX</b>        | <b>61,500</b>        | <b>73,000</b>               |
| 6151 Earned Income/511               | \$ 2,418,750         | \$ 3,050,000                |
| 6153 Real Estate Transfer/511        | \$ 225,000           | \$ 350,000                  |
| <b>TOTAL ACT 511 PROP TAX</b>        | <b>\$ 2,643,750</b>  | <b>\$ 3,400,000</b>         |
| 6400 Delinquent Taxes                | \$ 1,688,867         | \$ 1,802,911                |
| <b>TOTAL DELINQUENT TAXES</b>        | <b>\$ 1,688,867</b>  | <b>\$ 1,802,911</b>         |
| <b>TOTAL TAXES</b>                   | <b>\$ 24,935,985</b> | <b>\$ 27,568,553</b>        |
| 6510 Earnings/Temp Dep               | \$ 117,000           | \$ 25,000                   |
| 6710 Athletic Contributions          | \$ 70,000            | \$ 70,000                   |
| 6910 Rental Income                   | \$ 20,000            | \$ 20,000                   |
| 6920 Contributions/Student Fees/misc | \$ 70,000            | \$ 70,000                   |
| 694X Tuition & Incarcerated Ed       | \$ 100,000           | \$ 100,000                  |
| 6900 Misc Revenue                    | \$ 444,243           | \$ 550,000                  |
| <b>TOTAL OTHER</b>                   | <b>\$ 821,243</b>    | <b>\$ 835,000</b>           |
| <b>TOTAL LOCAL REVENUE</b>           | <b>\$ 25,757,228</b> | <b>\$ 28,403,553</b>        |

**Warren County School District**  
**Proposed Final Budget - Detailed Revenue**  
**2021-2022**

|                                                   |                      |                      |
|---------------------------------------------------|----------------------|----------------------|
| <b>STATE</b>                                      |                      |                      |
| 7110 Basic Ed Subsidy                             | \$ 25,863,859        | \$ 25,863,859        |
| 7140 Subsidy for Charter Schools                  |                      |                      |
| 7160 Tuition-Orph/Private                         | \$ -                 | \$ -                 |
| 7220 Vocational Education                         | \$ 403,000           | \$ 403,000           |
| 7271 Special Education                            | \$ 4,328,460         | \$ 4,328,460         |
| 7311 Pupil Transportation                         | \$ 3,150,000         | \$ 3,362,000         |
| 7312 Non-Pub Transportation                       | \$ 150,000           | \$ 150,000           |
| 7320 Rentals & Sinking Fund                       | \$ 1,043,987         | \$ 1,063,967         |
| 7330 Medical & Dental Services                    | \$ 83,175            | \$ 85,000            |
| 7340 Property Tax Relief                          | \$ 2,736,281         | \$ 2,736,208         |
| 7361 Safe & Secure                                | \$ 57,698            | \$ -                 |
| 7501 Block Grant                                  |                      |                      |
| 7xxx Ready to Learn                               | \$ 1,023,439         | \$ 1,023,439         |
| 7505 Extra Grants                                 |                      |                      |
| 7810 Soc Cec/State Share                          | \$ 1,392,372         | \$ 1,456,484         |
| 7820 Retirement/State Share                       | \$ 6,873,113         | \$ 7,226,304         |
| <b>TOTAL STATE REVENUE</b>                        | <b>\$ 47,105,384</b> | <b>\$ 47,698,721</b> |
| <b>FEDERAL</b>                                    |                      |                      |
| 8100 Unrestricted Grants (Impact Aid)             | \$ 127,040           | \$ 125,000           |
| 8512 Restricted, IDEA, Part B                     | \$ 1,050,032         | \$ 1,062,962         |
| 8514 Ed of Disadvantages ECIA Title I             | \$ 1,656,280         | \$ 1,647,482         |
| 8515 Title IIA Improv Tchr Qual                   | \$ 185,711           | \$ 184,357           |
| 8517 21st Century                                 | \$ 773,100           | \$ 635,986           |
| 8517 Title IVA                                    | \$ 131,676           | \$ 131,676           |
| 8519 Rural Low Income Schools Title VI            | \$ 81,745            | \$ -                 |
| 8521 Vocational Carl Perkins                      | \$ 78,636            | \$ 78,636            |
| 8522 Vocational Ed Grant                          | \$ -                 | \$ -                 |
| 8691 Other Federal Medical Access                 | \$ -                 | \$ -                 |
| 87XX STIMULUS                                     | \$ -                 | \$ -                 |
| 8733 QZAB Interest                                | \$ 1,802,439         | \$ 1,699,700         |
| 8734 Race To The Top                              |                      |                      |
| 8741 Elem and Sec School Emergency Relief (ESSER) | \$ 1,426,059         | \$ -                 |
| 8743 ESSER II                                     |                      | \$ 3,941,954         |
| 8749 PCCD COVID 19                                | \$ 389,863           | \$ -                 |
| 8810 Medical Assistance                           | \$ 352,497           | \$ 391,196           |
| 8820 Medical Assistance/Health                    |                      |                      |
| <b>TOTAL FEDERAL REVENUE</b>                      | <b>\$ 8,055,078</b>  | <b>\$ 9,898,948</b>  |
| <b>9000 Other Revenue</b>                         | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>TOTAL REVENUE</b>                              | <b>\$ 80,917,690</b> | <b>\$ 86,001,222</b> |



**Warren County School District  
Budgeted Expenses by Function  
2021-2022 Proposed Final Budget**

| Function | Description                                      | Expenditure   |
|----------|--------------------------------------------------|---------------|
| 1110     | Regular Instruction                              | \$ 30,449,318 |
| 1190     | Federal Programs                                 | \$ 1,428,056  |
| 1192     | 21st Century                                     | \$ 373,135    |
| 1211     | Life Skills Support - Public                     | \$ 1,107,534  |
| 1221     | Hearing                                          | \$ 28,485     |
| 1231     | Emotional Support - Public                       | \$ 1,674,760  |
| 1232     | Emotional Support - PRRI                         | \$ 44,923     |
| 1233     | Autistic Support                                 | \$ 1,029,318  |
| 1241     | Learning Support - Public                        | \$ 2,959,297  |
| 1242     | Learning Support - PRRI                          | \$ -          |
| 1243     | Gifted Support                                   | \$ 508,800    |
| 1270     | Multi-Handicapped Support                        | \$ 199,767    |
| 1290     | IDEA and Access                                  | \$ 4,427,291  |
| 1320     | Vocational: Marketing                            | \$ 400        |
| 1330     | Health Occupations Education                     | \$ 213,606    |
| 1370     | Vocational: Electronics                          | \$ 8,000      |
| 1380     | Vocational: Trade & Industry                     | \$ 1,131,678  |
| 1390     | Vocational Instructions                          | \$ 170,429    |
| 1420     | Summer School                                    | \$ 49,487     |
| 1430     | Homebound                                        | \$ 10,031     |
| 1490     | Other Instruction: Tutoring/Coaches              | \$ 96,186     |
| 1500     | Non-Public                                       | \$ 58,176     |
| 2111     | Supervision of Student Services                  | \$ 72,217     |
| 2120     | Guidance                                         | \$ 1,639,686  |
| 2130     | Attendance Services                              | \$ 1,733      |
| 2140     | Scoring                                          | \$ 7,942      |
| 2142     | Psychological Testing                            | \$ 419,349    |
| 2143     | Psychological Counseling                         | \$ 92,531     |
| 2152     | Speech Pathology                                 | \$ 672,889    |
| 2160     | Social Work Services                             | \$ 270,166    |
| 2170     | Student Accounting Services                      | \$ 72,545     |
| 2190     | Other Student Services                           | \$ 1,040      |
| 2220     | Technology - Support Services                    | \$ 117,708    |
| 2250     | Library Services                                 | \$ 669,633    |
| 2260     | Curriculum Development                           | \$ 1,007,895  |
| 2270     | Staff Development                                | \$ 4,830      |
| 2271     | Professional Development: Certificated Staff     | \$ 286,453    |
| 2272     | Professional Development: Non Certificated Staff | \$ 300        |
| 2290     | 21st Century                                     | \$ 232,275    |
| 2310     | Board of Education Services                      | \$ 81,551     |
| 2320     | Board Treasurer Services                         | \$ 4,384      |
| 2330     | Tax Collection                                   | \$ 185,395    |
| 2350     | Legal Services                                   | \$ 210,565    |
| 2360     | Office of the Superintendent                     | \$ 373,612    |
| 2380     | Office of the Principal                          | \$ 3,154,837  |
| 2390     | Administrative Support Services                  | \$ 82,270     |
| 2420     | Medical Services                                 | \$ 274,944    |
| 2430     | Dental Services                                  | \$ 2,500      |



**Warren County School District  
Budgeted Expenses by Function  
2021-2022 Proposed Final Budget**

| Function | Description                                             | Expenditure          |
|----------|---------------------------------------------------------|----------------------|
| 2440     | Nursing Services                                        | \$ 1,302,475         |
| 2511     | Business Administrative Services - Supervision          | \$ 278,908           |
| 2513     | Business Administrative Services - Accounts Payable     | \$ 52,317            |
| 2514     | Business Administrative Services - Payroll Services     | \$ 166,352           |
| 2515     | Business Administrative Services - Financial Accounting | \$ 297,783           |
| 2519     | Business Administrative Services - Other                | \$ 48,027            |
| 2520     | Purchasing                                              | \$ 119,936           |
| 2530     | Warehouse                                               | \$ 61,529            |
| 2611     | Physical Plant & Facilities - Supervision               | \$ 369,810           |
| 2619     | Physical Plant & Facilities - Other Supervision         | \$ 655,191           |
| 2620     | Operation of Building Services                          | \$ 4,321,757         |
| 2630     | Care & Upkeep of Ground Services                        | \$ 229,150           |
| 2640     | Equipment Maintenance                                   | \$ 65,500            |
| 2650     | Vehicle Maintenance                                     | \$ 95,600            |
| 2660     | Safety & Security Services                              | \$ 309,825           |
| 2690     | Other Operations & Maintenance                          | \$ 1,000             |
| 2711     | Student Transportation Services - Supervision           | \$ 170,088           |
| 2720     | Vehicle Operations                                      | \$ 4,945,523         |
| 2750     | Nonpublic Transportation                                | \$ 497,000           |
| 2818     | System-Wide Technology Services                         | \$ 2,216,135         |
| 2831     | Staff Services                                          | \$ 385,998           |
| 2834     | Staff Development: Non-Instructional, Certificated      | \$ 53,362            |
| 2835     | Health Services                                         | \$ 4,500             |
| 2836     | Staff Development: Non-Instructional, Non-Certificated  | \$ 84,733            |
| 2843     | Programming                                             | \$ 3,121             |
| 2850     | Federal Programs - Grant Writer                         | \$ 184,246           |
| 2900     | Media Services                                          | \$ 100,000           |
| 3200     | Student Activities                                      | \$ 152,901           |
| 3250     | School Sponsored Athletics                              | \$ 86,998            |
| 3390     | Parent Involvement                                      | \$ 15,983            |
| 5110     | Debt Service                                            | \$ 7,149,329         |
| 5220     | Athletics                                               | \$ 885,877           |
| 5220     | Food Service                                            | \$ 50,000            |
| 5230     | Capital Reserve                                         | \$ 625,000           |
| 5900     | Contingencies                                           | \$ 4,541,954         |
|          |                                                         |                      |
|          |                                                         | <b>\$ 86,435,838</b> |



WARREN COUNTY SCHOOL DISTRICT  
Detailed Expenditures  
2021-2022 Proposed Final Budget

| Function                           | Description               | Account Number | Budget Responsibility | 2021-2022 Proposed Final |
|------------------------------------|---------------------------|----------------|-----------------------|--------------------------|
| 1110<br>Regular Instruction        | Salaries/Wages            | 100            | Mineweaser            | 14,922,812               |
|                                    | Benefits & Burden         | 200            | Mineweaser            | 10,659,774               |
|                                    | Professional Svc.         | 300            | Mineweaser            | 478,505                  |
|                                    | Property Maint. Svc.      | 400            | Mineweaser            | 11,684                   |
|                                    | Transp/Training/Comm/Tuit | 500            | Mineweaser            | 3,570,063                |
|                                    | Supplies                  | 600            | Mineweaser            | 787,637                  |
|                                    | Dues/Judgements/Misc.     | 800            | Mineweaser            | 18,844                   |
|                                    |                           |                |                       | <b>30,449,318</b>        |
| 1190<br>Federal Programs           | Salaries/Wages            | 100            | Mineweaser            | 796,375                  |
|                                    | Benefits                  | 200            | Mineweaser            | 502,638                  |
|                                    | Supplies                  | 600            | Mineweaser            | 129,043                  |
|                                    | Equipment                 | 700            | Mineweaser            | 0                        |
|                                    |                           |                |                       | <b>1,428,056</b>         |
| 1192<br>21st Century               | Salaries/Wages            | 100            | Mineweaser            | 230,000                  |
|                                    | Benefits                  | 200            | Mineweaser            | 98,435                   |
|                                    | Professional Svc.         | 300            | Mineweaser            | 0                        |
|                                    | Transp/Training/Comm/Tuit | 500            | Mineweaser            | 4,450                    |
|                                    | Supplies                  | 600            | Mineweaser            | 40,250                   |
|                                    |                           |                |                       | <b>373,135</b>           |
| 1211<br>Life Skills                | Salaries/Wages            | 100            | Hawley                | 651,374                  |
|                                    | Benefits                  | 200            | Hawley                | 456,160                  |
|                                    |                           |                |                       | <b>1,107,534</b>         |
| 1221 / Hearing                     | Salaries/Wages            | 100            | Hawley                | 17,338                   |
|                                    | Benefits                  | 200            | Hawley                | 11,147                   |
|                                    |                           |                |                       | <b>28,485</b>            |
| 1231<br>Emotional Support - Public | Salaries/Wages            | 100            | Hawley                | 892,438                  |
|                                    | Benefits                  | 200            | Hawley                | 782,322                  |
|                                    |                           |                |                       | <b>1,674,760</b>         |
| 1232<br>Emotional Support-PRRI     | Salaries/Wages            | 100            | Hawley                | 24,905                   |
|                                    | Benefits                  | 200            | Hawley                | 20,018                   |
|                                    |                           |                |                       | <b>44,923</b>            |
| 1233<br>Autistic Support           | Salaries/Wages            | 100            | Hawley                | 582,255                  |
|                                    | Benefits                  | 200            | Hawley                | 447,063                  |
|                                    |                           |                |                       | <b>1,029,318</b>         |
| 1241<br>Learning Support - Public  | Salaries/Wages            | 100            | Hawley                | 1,658,337                |
|                                    | Benefits                  | 200            | Hawley                | 1,300,960                |
|                                    |                           |                |                       | <b>2,959,297</b>         |
| 1242<br>Learning Support - PRRI    | Salaries/Wages            | 100            | Hawley                | 0                        |
|                                    | Benefits                  | 200            | Hawley                | 0                        |
|                                    |                           |                |                       | <b>0</b>                 |
| 1243<br>Gifted                     | Salaries/Wages            | 100            | Mineweaser            | 295,005                  |
|                                    | Benefits                  | 200            | Mineweaser            | 186,719                  |
|                                    | Transp/Training/Comm/Tuit | 500            | Mineweaser            | 7,437                    |
|                                    | Supplies                  | 600            | Mineweaser            | 16,104                   |
|                                    | Equipment                 | 700            | Mineweaser            | 0                        |
|                                    | Dues/Judgements/Misc.     | 800            | Mineweaser            | 3,535                    |
|                                    |                           |                |                       | <b>508,800</b>           |
| 1270<br>Multi-Handicapped Support  | Salaries/Wages            | 100            | Hawley                | 112,588                  |
|                                    | Benefits                  | 200            | Hawley                | 87,179                   |
|                                    |                           |                |                       | <b>199,767</b>           |
| 1290<br>IDEA, ACCESS, SPEC ED      | Salaries/Wages            | 100            | Hawley                | 761,306                  |
|                                    | Benefits                  | 200            | Hawley                | 648,206                  |
|                                    | Professional Svc.         | 300            | Hawley                | 321,100                  |
|                                    | Transp/Training/Comm/Tuit | 500            | Hawley                | 2,604,690                |
|                                    | Supplies                  | 600            | Hawley                | 44,519                   |
|                                    | Equipment                 | 700            | Hawley                | 9,500                    |
|                                    | Dues/Judgements/Misc.     | 800            | Hawley                | 37,970                   |
|                                    |                           |                |                       | <b>4,427,291</b>         |



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| Function                                                 | Description               | Account Number | Budget Responsibility | 2021-2022 Proposed Final |
|----------------------------------------------------------|---------------------------|----------------|-----------------------|--------------------------|
| 1320                                                     | Salaries/Wages            | 100            | Weber                 | 0                        |
| Vocational Marketing                                     | Benefits                  | 200            | Weber                 | 0                        |
|                                                          | Professional Svc.         | 300            | Weber                 | 0                        |
|                                                          | Supplies                  | 600            | Weber                 | 400                      |
|                                                          |                           |                |                       | <b>400</b>               |
| 1330                                                     | Salaries/Wages            | 100            | Weber                 | 118,455                  |
| Health Occupations Education                             | Benefits                  | 200            | Weber                 | 87,151                   |
|                                                          | Supplies                  | 600            | Weber                 | 8,000                    |
|                                                          |                           |                |                       | <b>213,606</b>           |
| 1370                                                     | Supplies                  | 600            | Weber                 | 8,000                    |
| Electronics                                              | Equipment                 | 700            | Weber                 | 0                        |
|                                                          |                           |                |                       | <b>8,000</b>             |
| 1380                                                     | Salaries/Wages            | 100            | Weber                 | 617,846                  |
| Vocational - Trade & Industry                            | Benefits                  | 200            | Weber                 | 433,832                  |
|                                                          | Professional Svc.         | 300            | Weber                 | 0                        |
|                                                          | Property Maint. Svc.      | 400            | Weber                 | 0                        |
|                                                          | Supplies                  | 600            | Weber                 | 80,000                   |
|                                                          | Equipment                 | 700            | Weber                 | 0                        |
|                                                          |                           |                |                       | <b>1,131,678</b>         |
| 1390                                                     | Salaries/Wages            | 100            | Weber                 | 42,910                   |
| Vocational - Instructional                               | Benefits                  | 200            | Weber                 | 34,818                   |
|                                                          | Professional Svc.         | 300            | Weber                 | 2,000                    |
|                                                          | Transp/Training/Comm/Tuit | 500            | Weber                 | 4,500                    |
|                                                          | Supplies                  | 600            | Weber                 | 63,687                   |
|                                                          | Equipment                 | 700            | Weber                 | 19,514                   |
|                                                          | Dues/Judgements/Misc.     | 800            | Weber                 | 3,000                    |
|                                                          |                           |                |                       | <b>170,429</b>           |
| 1420                                                     | Salaries/Wages            | 100            | Weber                 | 34,432                   |
| Summer School                                            | Benefits                  | 200            | Weber                 | 14,665                   |
|                                                          | Supplies                  | 600            | Weber                 | 390                      |
|                                                          |                           |                |                       | <b>49,487</b>            |
| 1430-Homebound                                           | Salaries/Wages            | 100            | Hawley                | 7,035                    |
| Homebound                                                | Benefits                  | 200            | Hawley                | 2,996                    |
|                                                          |                           |                |                       | <b>10,031</b>            |
| 1440 / Alt ED                                            | Transp/Training/Comm/Tuit | 500            | Hawley                | 0                        |
|                                                          |                           |                |                       | <b>0</b>                 |
| 1490                                                     | Salaries/Wages            | 100            | Mineweaser            | 64,177                   |
| Other Instruction - Tutoring/Coaches<br>Tutoring/Coaches | Benefits                  | 200            | Mineweaser            | 27,333                   |
|                                                          | Professional Svc.         | 300            | Mineweaser            | 0                        |
|                                                          | Transp/Training/Comm/Tuit | 500            | Mineweaser            | 315                      |
|                                                          | Supplies                  | 600            | Mineweaser            | 4,361                    |
|                                                          |                           |                |                       | <b>96,186</b>            |
| 1500 - Non-Public                                        | Supplies                  | 300            | Mineweaser            | 44,812                   |
|                                                          |                           | 600            | Mineweaser            | 13,364                   |
|                                                          |                           |                |                       | <b>58,176</b>            |

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| Function                             | Description               | Account Number | Budget Responsibility | 2021-2022 Proposed Final |
|--------------------------------------|---------------------------|----------------|-----------------------|--------------------------|
| 2111                                 | Salaries/Wages            | 100            | Hawley                | 42,000                   |
| Pupil Services                       | Benefits                  | 200            | Hawley                | 21,977                   |
|                                      | Professional Svc.         | 300            | Hawley                | 0                        |
|                                      | Transp/Training/Comm/Tuit | 500            | Hawley                | 8,240                    |
|                                      | Supplies                  | 600            | Hawley                | 0                        |
|                                      |                           |                |                       | <b>72,217</b>            |
| 2120                                 | Salaries/Wages            | 100            | Mineweaser            | 977,360                  |
| Guidance                             | Benefits                  | 200            | Mineweaser            | 627,536                  |
|                                      | Transp/Training/Comm/Tuit | 500            | Mineweaser            | 2,122                    |
|                                      | Supplies                  | 600            | Mineweaser            | 25,242                   |
|                                      | Equipment                 | 700            | Mineweaser            | 7,425                    |
|                                      |                           |                |                       | <b>1,639,686</b>         |
| 2130                                 | Salaries/Wages            | 100            | Hawley                | 0                        |
| Attendance Services                  | Benefits                  | 200            | Hawley                | 0                        |
|                                      | Transp/Training/Comm/Tuit | 500            | Hawley                | 1,733                    |
|                                      |                           |                |                       | <b>1,733</b>             |
| 2140 Scoring                         | Professional Svc.         | 300            | Mineweaser            | 7,942                    |
|                                      |                           |                |                       | <b>7,942</b>             |
| 2142                                 | Salaries/Wages            | 100            | Hawley                | 255,020                  |
| Psychological Testing Services       | Benefits                  | 200            | Hawley                | 164,329                  |
|                                      |                           |                |                       | <b>419,349</b>           |
| 2143                                 | Salaries/Wages            | 100            | Hawley                | 51,693                   |
| Psychological Counseling             | Benefits                  | 200            | Hawley                | 40,838                   |
|                                      |                           |                |                       | <b>92,531</b>            |
| 2152                                 | Salaries/Wages            | 100            | Hawley                | 406,431                  |
| Speech Pathology                     | Benefits                  | 200            | Hawley                | 266,459                  |
|                                      |                           |                |                       | <b>672,889</b>           |
| 2160                                 | Salaries/Wages            | 100            | Hawley                | 149,871                  |
| Social Work Services                 | Benefits                  | 200            | Hawley                | 120,295                  |
|                                      |                           |                |                       | <b>270,166</b>           |
| 2170                                 | Salaries/Wages            | 100            | Mineweaser            | 37,104                   |
| Student Accounting                   | Benefits                  | 200            | Mineweaser            | 34,941                   |
|                                      | Transp/Training/Comm/Tuit | 500            | Mineweaser            | 500                      |
|                                      |                           |                |                       | <b>72,545</b>            |
| 2190 - Administrative - Supplemental | Supplies                  | 600            | Mineweaser            | 1,040                    |
|                                      |                           |                |                       | <b>1,040</b>             |
| 2220                                 | Salaries/Wages            | 100            | Hawley                | 69,350                   |
| Technology-Support Services          | Benefits                  | 200            | Hawley                | 48,358                   |
|                                      |                           |                |                       | <b>117,708</b>           |
| 2240                                 | Salaries/Wages            | 100            | Mineweaser            | 0                        |
| Tech Teaching - Title IID            | Benefits                  | 200            | Mineweaser            | 0                        |
|                                      | Professional Svc.         | 300            | Mineweaser            | 0                        |
|                                      |                           |                |                       | <b>0</b>                 |
| 2250                                 | Salaries/Wages            | 100            | Mineweaser            | 372,687                  |
| Library Services                     | Benefits                  | 200            | Mineweaser            | 255,387                  |
|                                      | Professional Svc.         | 300            | Mineweaser            | 0                        |
|                                      | Transp/Training/Comm/Tuit | 500            | Mineweaser            | 0                        |
|                                      | Supplies                  | 600            | Mineweaser            | 9,214                    |
|                                      | Equipment                 | 700            | Mineweaser            | 32,345                   |
|                                      |                           |                |                       | <b>669,633</b>           |
| 2260                                 | Salaries/Wages            | 100            | Mineweaser            | 620,382                  |
| Curriculum Development               | Benefits                  | 200            | Mineweaser            | 387,513                  |
|                                      |                           |                |                       | <b>1,007,895</b>         |

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|--------------------------------------|---------------------------|----------------|-----------------------|--------------------------|
| 2270                                 | Salaries/Wages            | 100            | Mineweaser            | 0                        |
| Staff Development                    | Benefits                  | 200            | Mineweaser            | 0                        |
|                                      | Professional Svc.         | 300            | Mineweaser            | 0                        |
| 2270 - Staff Development             | Transp/Training/Comm/Tuit | 500            | Mineweaser            | 2,229                    |
|                                      | Supplies                  | 600            | Mineweaser            | 1,561                    |
|                                      | Equipment                 | 700            | Mineweaser            | 0                        |
|                                      | Dues/Judgements/Misc.     | 800            | Mineweaser            | 1,040                    |
|                                      |                           |                |                       | <b>4,830</b>             |
| 2271                                 | Salaries/Wages            | 100            | Mineweaser            | 6,900                    |
| Prof Devel - Certificated            | Benefits                  | 200            | Mineweaser            | 105,262                  |
|                                      | Professional Svc.         | 300            | Mineweaser            | 68,769                   |
|                                      | Property Maint. Svc.      | 400            | Mineweaser            | 0                        |
|                                      | Transp/Training/Comm/Tuit | 500            | Mineweaser            | 53,740                   |
|                                      | Supplies                  | 600            | Mineweaser            | 51,782                   |
|                                      |                           |                |                       | <b>286,453</b>           |
| 2272 / Non-Cert PD                   | Transp/Training/Comm/Tuit | 500            | Decker                | 0                        |
|                                      |                           |                |                       | <b>0</b>                 |
| 2272 Prof Devel - Non Certificated   | Professional Svc.         | 300            | Mineweaser            | 300                      |
|                                      |                           |                |                       | <b>300</b>               |
| 2290 21st Century                    | Salaries/Wages            | 100            | Mineweaser            | 101,821                  |
|                                      | Benefits                  | 200            | Mineweaser            | 79,270                   |
|                                      | Professional Svc.         | 300            | Mineweaser            | 36,010                   |
|                                      | Transp/Training/Comm/Tuit | 500            | Mineweaser            | 4,990                    |
|                                      | Supplies                  | 600            | Mineweaser            | 10,185                   |
|                                      |                           |                |                       | <b>232,275</b>           |
| 2310 - Board of Education Services   | Salaries/Wages            | 100            | Stewart               | 8,500                    |
|                                      | Benefits                  | 200            | Stewart               | 3,620                    |
|                                      | 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>81,551</b>            |
| 2320 - Board Treasurer Services      | Salaries/Wages            | 100            | Stewart               | 3,075                    |
|                                      | Benefits                  | 200            | Stewart               | 1,310                    |
|                                      |                           |                |                       | <b>4,384</b>             |
| 2330<br>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<br>Office of the Superintendent | Salaries/Wages            | 100            | Stewart               | 209,629                  |
|                                      | Benefits                  | 200            | Stewart               | 127,587                  |
|                                      | Professional Svc.         | 300            | Stewart               | 0                        |
|                                      | Transp/Training/Comm/Tuit | 500            | Stewart               | 5,150                    |
|                                      | Supplies                  | 600            | Stewart               | 18,042                   |
|                                      | Equipment                 | 700            | Stewart               | 2,081                    |
|                                      | Dues/Judgements/Misc.     | 800            | Stewart               | 11,123                   |
|                                      |                           |                |                       | <b>373,612</b>           |
| 2380<br>Office of the Principal      | Salaries/Wages            | 100            | Mineweaser            | 1,799,017                |
|                                      | Benefits                  | 200            | Mineweaser            | 1,231,413                |
|                                      | Professional Svc.         | 300            | Mineweaser            | 0                        |
|                                      | Transp/Training/Comm/Tuit | 500            | Mineweaser            | 37,642                   |
|                                      | Supplies                  | 600            | Mineweaser            | 44,612                   |
|                                      | Equipment                 | 700            | Mineweaser            | 19,864                   |
|                                      | Dues/Judgements/Misc.     | 800            | Mineweaser            | 22,289                   |
|                                      |                           |                |                       | <b>3,154,837</b>         |

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|-----------------------------------------------------------|---------------------------|----------------|-----------------------|--------------------------|
| 2390                                                      | Salaries/Wages            | 100            | Stewart               | 28,414                   |
| Administrative Support Services                           | Benefits                  | 200            | Stewart               | 17,680                   |
|                                                           | Professional Svc.         | 300            | Stewart               | 0                        |
|                                                           | Transp/Training/Comm/Tuit | 500            | Stewart               | 1,051                    |
|                                                           | Supplies                  | 600            | Stewart               | 13,561                   |
|                                                           | Equipment                 | 700            | Stewart               | 3,121                    |
|                                                           | Dues/Judgements/Misc.     | 800            | Stewart               | 18,444                   |
|                                                           |                           |                |                       | <b>82,270</b>            |
| 2420 / Medical Services                                   | Salaries/Wages            | 100            | Hawley                | 162,521                  |
|                                                           | Benefits                  | 200            | Hawley                | 109,607                  |
|                                                           | Professional Svc.         | 300            | Hawley                | 2,816                    |
|                                                           |                           |                |                       | <b>274,944</b>           |
| 2430 / Dental                                             | Salaries/Wages            | 100            | Hawley                | 0                        |
|                                                           |                           |                |                       | <b>0</b>                 |
| 2430 / Dental Services                                    | Professional Svc.         | 300            | Hawley                | 2,500                    |
|                                                           |                           |                |                       | <b>2,500</b>             |
| 2440                                                      | Salaries/Wages            | 100            | Hawley                | 709,164                  |
| Nursing Services                                          | Benefits                  | 200            | Hawley                | 567,111                  |
|                                                           | Professional Svc.         | 300            | Hawley                | 2,000                    |
|                                                           | Transp/Training/Comm/Tuit | 500            | Hawley                | 3,000                    |
|                                                           | Supplies                  | 600            | Hawley                | 16,200                   |
|                                                           | Equipment                 | 700            | Weber                 | 5,000                    |
|                                                           |                           |                |                       | <b>1,302,475</b>         |
| 2511                                                      | Salaries/Wages            | 100            | Grosch                | 142,167                  |
| Business Administration<br>Supervision of Fiscal Services | Benefits                  | 200            | Grosch                | 99,883                   |
|                                                           | 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>278,908</b>           |
| 2513                                                      | Salaries/Wages            | 100            | Grosch                | 31,800                   |
| Business Administration<br>Accounts Payable               | Benefits                  | 200            | Grosch                | 20,517                   |
|                                                           | Professional Svc.         | 300            | Grosch                | 0                        |
|                                                           |                           |                |                       | <b>52,317</b>            |
| 2514                                                      | Salaries/Wages            | 100            | Grosch                | 98,718                   |
| Business Administration<br>Payroll Services               | Benefits                  | 200            | Grosch                | 67,634                   |
|                                                           | Professional Svc.         | 300            | Grosch                | 0                        |
|                                                           |                           |                |                       | <b>166,352</b>           |
| 2515                                                      | Salaries/Wages            | 100            | Grosch                | 168,875                  |
| Business Administration<br>Financial Accounting           | Benefits                  | 200            | Grosch                | 128,909                  |
|                                                           | Professional Svc.         | 300            | Grosch                | 0                        |
|                                                           |                           |                |                       | <b>297,783</b>           |
| 2519                                                      | Salaries/Wages            | 100            | Grosch                | 34,362                   |
| Business Administration<br>Other Fiscal Services          | Benefits                  | 200            | Grosch                | 13,665                   |
|                                                           | Professional Svc.         | 300            | Grosch                | 0                        |
|                                                           |                           |                |                       | <b>48,027</b>            |
| 2520                                                      | Salaries/Wages            | 100            | Grosch                | 68,084                   |
| Business Administration<br>Purchasing                     | Benefits                  | 200            | Grosch                | 51,852                   |
|                                                           | Professional Svc.         | 300            | Grosch                | 0                        |
|                                                           |                           |                |                       | <b>119,936</b>           |
| 2530                                                      | Salaries/Wages            | 100            | Grosch                | 38,049                   |
| Business Administration<br>Warehouse                      | Benefits                  | 200            | Grosch                | 23,480                   |
|                                                           | Professional Svc.         | 300            | Grosch                | 0                        |
|                                                           |                           |                |                       | <b>61,529</b>            |

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|--------------------------------------|---------------------------|----------------|-----------------------|--------------------------|
| 2611                                 | Salaries/Wages            | 100            | Kennerknecht          | 219,080                  |
| Physical Plant Facilities            | Benefits                  | 200            | Kennerknecht          | 150,031                  |
| Supervision                          | Professional Svc.         | 300            | Kennerknecht          | 0                        |
|                                      | Transp/Training/Comm/Tuit | 500            | Kennerknecht          | 200                      |
|                                      | Dues/Judgements/Misc.     | 800            | Kennerknecht          | 500                      |
|                                      |                           |                |                       | <b>369,810</b>           |
| 2619                                 | Salaries/Wages            | 100            | Kennerknecht          | 367,082                  |
| Physical Plant Facilities            | Benefits                  | 200            | Kennerknecht          | 288,108                  |
| Other Supervision of Operation       | Professional Svc.         | 300            | Kennerknecht          | 0                        |
|                                      |                           |                |                       | <b>655,191</b>           |
| 2620                                 | Salaries/Wages            | 100            | Kennerknecht          | 1,440,353                |
| Physical Plant                       | Benefits                  | 200            | Kennerknecht          | 1,190,140                |
| Operation of Buildings               | Professional Svc.         | 300            | Kennerknecht          | 6,700                    |
|                                      | Property Maint. Svc.      | 400            | Kennerknecht          | 481,681                  |
|                                      | Transp/Training/Comm/Tuit | 500            | Kennerknecht          | 204,018                  |
|                                      | Supplies                  | 600            | Kennerknecht          | 935,064                  |
|                                      | Equipment                 | 700            | Kennerknecht          | 58,200                   |
|                                      | Dues/Judgements/Misc.     | 800            | Kennerknecht          | 5,600                    |
|                                      |                           |                |                       | <b>4,321,757</b>         |
| 2630                                 | Salaries/Wages            | 100            | Kennerknecht          | 80,346                   |
| Physical Plant                       | Benefits                  | 200            | Kennerknecht          | 73,804                   |
| Upkeep of Grounds                    | Professional Svc.         | 300            | Kennerknecht          | 0                        |
|                                      | Property Maint. Svc.      | 400            | Kennerknecht          | 39,900                   |
|                                      | Supplies                  | 600            | Kennerknecht          | 35,100                   |
|                                      |                           |                |                       | <b>229,150</b>           |
| 2640                                 | Property Maint. Svc.      | 400            | Kennerknecht          | 7,600                    |
| Physical Plant - Equip Maint         | Supplies                  | 600            | Kennerknecht          | 43,900                   |
|                                      | Equipment                 | 700            | Kennerknecht          | 14,000                   |
|                                      |                           |                |                       | <b>65,500</b>            |
| 2650                                 | Property Maint. Svc.      | 400            | Kennerknecht          | 40,000                   |
| Physical Plant - Vehicle Maint       | Supplies                  | 600            | Kennerknecht          | 15,600                   |
|                                      | Equipment                 | 700            | Kennerknecht          | 40,000                   |
|                                      |                           |                |                       | <b>95,600</b>            |
| 2660                                 | Salaries/Wages            | 100            | Kennerknecht          | 80,156                   |
| Safety & Security Services           | Benefits                  | 200            | Kennerknecht          | 53,369                   |
|                                      | 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>309,825</b>           |
| 2690 / Other Operation & Maintenance | Supplies                  | 600            | Kennerknecht          | 1,000                    |
|                                      |                           |                |                       | <b>1,000</b>             |
| 2711                                 | Salaries/Wages            | 100            | Grosch                | 101,951                  |
| Student Transportation Services      | Benefits                  | 200            | Grosch                | 61,734                   |
|                                      | Professional Svc.         | 300            | Grosch                | 0                        |
|                                      | Transp/Training/Comm/Tuit | 500            | Grosch                | 3,020                    |
|                                      | Supplies                  | 600            | Grosch                | 2,176                    |
|                                      | Equipment                 | 700            | Grosch                | 520                      |
|                                      | Dues/Judgements/Misc.     | 800            | Grosch                | 687                      |
|                                      |                           |                |                       | <b>170,088</b>           |
| 2720                                 | Transp/Training/Comm/Tuit | 500            | Grosch                | 4,915,523                |
| Vehicle Operation                    | Supplies( Bulk Fuel )     | 600            | Grosch                | 30,000                   |
|                                      |                           |                |                       | <b>4,945,523</b>         |
| 2750 / Non-Pub Trans                 | Transp/Training/Comm/Tuit | 500            | Grosch                | 497,000                  |
|                                      |                           |                |                       | <b>497,000</b>           |



WARREN COUNTY SCHOOL DISTRICT  
Detailed Expenditures  
2021-2022 Proposed Final Budget

| Function                                                     | Description               | Account Number | Budget Responsibility | 2021-2022 Proposed Final |
|--------------------------------------------------------------|---------------------------|----------------|-----------------------|--------------------------|
| 2818<br>Technology Services                                  | Salaries/Wages            | 100            | Weber                 | 338,845                  |
|                                                              | Benefits                  | 200            | Weber                 | 263,012                  |
|                                                              | Professional Svc.         | 300            | Weber                 | 501,009                  |
|                                                              | Property Maint. Svc.      | 400            | Weber                 | 791,479                  |
|                                                              | Transp/Training/Comm/Tuit | 500            | Weber                 | 190,557                  |
|                                                              | Supplies                  | 600            | Weber                 | 125,200                  |
|                                                              | Equipment                 | 700            | Weber                 | 5,202                    |
|                                                              | Dues/Judgements/Misc.     | 800            | Weber                 | 832                      |
|                                                              |                           |                |                       | <b>2,216,135</b>         |
| 2831<br>Supervision of Staff Services                        | Salaries/Wages            | 100            | Weber                 | 232,648                  |
|                                                              | Benefits                  | 200            | Weber                 | 138,775                  |
|                                                              | Transp/Training/Comm/Tuit | 500            | Weber                 | 8,333                    |
|                                                              | Supplies                  | 600            | Weber                 | 6,242                    |
|                                                              |                           |                |                       | <b>385,998</b>           |
| 2834<br>Staff Dev. Cert.<br>Non-Instructional, Certified     | Salaries/Wages            | 100            | Weber                 | 0                        |
|                                                              | Benefits                  | 200            | Weber                 | 30,000                   |
|                                                              | Professional Svc.         | 300            | Weber                 | 15,960                   |
|                                                              | Transp/Training/Comm/Tuit | 500            | Weber                 | 7,402                    |
|                                                              |                           |                |                       | <b>53,362</b>            |
| 2835 / Health Services                                       | Professional Svc.         | 300            | Weber                 | 4,500                    |
|                                                              |                           |                |                       | <b>4,500</b>             |
| 2836<br>Staff Dev. Cert.<br>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<br>Federal Programs                                     | Salaries/Wages            | 100            | Weber                 | 100,031                  |
|                                                              | Benefits                  | 200            | Weber                 | 81,615                   |
|                                                              | Professional Svc.         | 300            | Weber                 | 0                        |
|                                                              | Transp/Training/Comm/Tuit | 500            | Weber                 | 600                      |
|                                                              | Supplies                  | 600            | Weber                 | 2,000                    |
|                                                              | Equipment                 | 700            | Weber                 | 0                        |
|                                                              |                           |                |                       | <b>184,246</b>           |
| 2900 / Media Svc                                             | Transp/Training/Comm/Tuit | 500            | Hawley                | 100,000                  |
|                                                              |                           |                |                       | <b>100,000</b>           |
| 3200<br>Student Activities                                   | Salaries/Wages            | 100            | Weber                 | 66,327                   |
|                                                              | Benefits                  | 200            | Weber                 | 33,471                   |
|                                                              | Transp/Training/Comm/Tuit | 500            | Weber                 | 36,000                   |
|                                                              | Supplies                  | 600            | Weber                 | 8,583                    |
|                                                              | Equipment                 | 700            | Weber                 | 520                      |
|                                                              |                           |                |                       | <b>152,901</b>           |
| 3250<br>School Sponsored Athletics                           | Salaries/Wages            | 100            | Weber                 | 47,385                   |
|                                                              | Benefits                  | 200            | Weber                 | 39,613                   |
|                                                              |                           |                |                       | <b>86,998</b>            |
| 3390<br>Parent Involvement                                   | Salaries/Wages            | 100            | Mineweaser            | 0                        |
|                                                              | Benefits                  | 200            | Mineweaser            | 0                        |
|                                                              | Professional Svc.         | 300            | Mineweaser            | 0                        |
|                                                              | Supplies                  | 600            | Mineweaser            | 15,983                   |
|                                                              |                           |                |                       | <b>15,983</b>            |
| 4200/5100                                                    | Dues/Judgements/Misc.     | 800            | Grosch                | 0                        |
|                                                              |                           |                |                       | <b>0</b>                 |
| 5110 / Debt Service                                          | Dues/Judgements/Misc.     | 800            | Grosch                | 3,132,575                |
| 5110 / Debt Service                                          | Fund Transfers            | 900            | Grosch                | 4,016,754                |
|                                                              |                           |                |                       | <b>7,149,329</b>         |
| 5130 / Refund of Prior Yr Revenues                           | Dues/Judgements/Misc.     | 800            | Grosch                | 0                        |
|                                                              |                           |                |                       | <b>0</b>                 |
| 5220 / Athletics                                             | Fund Transfers            | 900            | Grosch                | 935,877                  |
|                                                              |                           |                |                       | <b>935,877</b>           |
| 5220 / Food Service                                          | Equipment                 | 930            | Grosch                | 0                        |
|                                                              |                           |                |                       | <b>0</b>                 |



WARREN COUNTY SCHOOL DISTRICT  
Detailed Expenditures  
2021-2022 Proposed Final Budget

| Function            | Description                     | Account Number | Budget Responsibility | 2021-2022 Proposed Final |
|---------------------|---------------------------------|----------------|-----------------------|--------------------------|
| 5230 / Capital Res. | Fund Transfers                  | 900            | Grosch                | 625,000                  |
|                     |                                 |                |                       | <b>625,000</b>           |
| 5900 / Contingency  | Unresolved Staff                | 940            | Stewart               | 4,341,954                |
| 5900 / Contingency  | Fuel Transportation Contingency | 900            | Stewart               | 150,000                  |
| 5900 / Contingency  | Board Goals/Facilities Plan     | 900            | Stewart               | 50,000                   |
| Contingency Total   |                                 |                |                       | <b>4,541,954</b>         |
|                     |                                 |                |                       | <b>\$ 86,435,838</b>     |

|                                |                     |
|--------------------------------|---------------------|
| Revenues                       | \$ 85,145,838       |
| Revenue Millage Increase       | \$ 855,384          |
| Expenses                       | \$ 86,435,838       |
| <b>Total Surplus (Deficit)</b> | <b>\$ (434,616)</b> |

**Planned Committed Use:**

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

|                          |                     |
|--------------------------|---------------------|
| <b>Surplus (Deficit)</b> | <b>\$ (134,616)</b> |
|--------------------------|---------------------|

**CONTINGENCY SCHEDULE  
PROPOSED FINAL BUDGET  
2021-2022**

|                                              | CONTINGENCY         |                     |                     |                     |                     |
|----------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                              | 2021-22             | 2022-23             | 2023-24             | 2024-25             | 2025-26             |
| Board Goals:                                 | \$ 50,000           | \$ 50,000           | \$ 50,000           | \$ 50,000           | \$ 50,000           |
| Technology COVID 19 Grant (WCCC)             |                     |                     |                     |                     |                     |
| Covid 19 - "A" Adds                          |                     |                     |                     |                     |                     |
| <b>TOTAL BOARD GOALS:</b>                    | <b>\$ 50,000</b>    | <b>\$ 50,000</b>    | <b>\$ 50,000</b>    | <b>\$ 50,000</b>    | <b>\$ 50,000</b>    |
|                                              |                     |                     |                     |                     |                     |
| Fuel:                                        |                     |                     |                     |                     |                     |
| Fuel (district vehicles grounds)             | \$ 50,000           | \$ 50,000           | \$ 50,000           | \$ 50,000           | \$ 50,000           |
| Contractors Fuel                             | \$ 100,000          | \$ 100,000          | \$ 100,000          | \$ 100,000          | \$ 100,000          |
| <b>TOTAL FUEL:</b>                           | <b>\$ 150,000</b>   | <b>\$ 150,000</b>   | <b>\$ 150,000</b>   | <b>\$ 150,000</b>   | <b>\$ 150,000</b>   |
|                                              |                     |                     |                     |                     |                     |
| Unresolved Staff:                            |                     |                     |                     |                     |                     |
| Staff                                        | \$ 50,000           | \$ 50,000           | \$ 50,000           | \$ 50,000           | \$ 50,000           |
| Substitutes                                  | \$ 350,000          | \$ 400,000          | \$ 400,000          | \$ 400,000          | \$ 400,000          |
| Non-Athletic Supplementals                   | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| <b>TOTAL UNRESOLVED STAFF:</b>               | <b>\$ 400,000</b>   | <b>\$ 450,000</b>   | <b>\$ 450,000</b>   | <b>\$ 450,000</b>   | <b>\$ 450,000</b>   |
|                                              |                     |                     |                     |                     |                     |
| ESSER LEARNING LOSS AND SUPPORT:             |                     |                     |                     |                     |                     |
| 21ST CENTURY LOSS                            | \$ 80,235           | \$ -                | \$ -                | \$ -                | \$ -                |
| 12 Teachers to Contingency                   | \$ 1,174,780        | \$ -                | \$ -                | \$ -                | \$ -                |
| 6 Custodians to Contingency                  | \$ 227,185          | \$ -                | \$ -                | \$ -                | \$ -                |
| Textbooks                                    | \$ 673,895          | \$ 789,776          | \$ 757,419          | \$ 295,000          | \$ 205,000          |
| Technology                                   | \$ 1,688,000        | \$ 1,023,000        | \$ 1,108,000        | \$ 1,588,000        | \$ 1,435,000        |
| Staff Accountant                             | \$ 97,859           | \$ -                | \$ -                | \$ -                | \$ -                |
| <b>TOTAL ESSER LEARNING LOSS AND SUPPORT</b> | <b>\$ 3,941,954</b> | <b>\$ 1,812,776</b> | <b>\$ 1,865,419</b> | <b>\$ 1,883,000</b> | <b>\$ 1,640,000</b> |
| <b>TOTAL</b>                                 | <b>\$ 4,541,954</b> | <b>\$ 2,462,776</b> | <b>\$ 2,515,419</b> | <b>\$ 2,533,000</b> | <b>\$ 2,290,000</b> |

\*

\* 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 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/24/2021

President of the Board - Original Signature RequiredDateSecretary of the Board - Original Signature RequiredDateChief School Administrator - Original Signature RequiredDate

James Grosch

(814)723-6903

Extn :1030

Contact PersonTelephoneExtension

groschj@wcsdpa.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2021-2022 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

|                                       |                    |                    |
|---------------------------------------|--------------------|--------------------|
| SCHOOL DISTRICT :<br>Warren County SD | COUNTY :<br>Warren | AUN :<br>105628302 |
|---------------------------------------|--------------------|--------------------|

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 the specified percentage of its total budgeted expenditures:

| Total Budgeted Expenditures           | Fund Balance % Limit<br>(less than) |
|---------------------------------------|-------------------------------------|
| 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 2021-2022 (compared to 2020-2021 )?

Yes ☒  
No ☐

If yes, see information below, taken from the 2021-2022 General Fund Budget.

|                                                                                      |            |
|--------------------------------------------------------------------------------------|------------|
| Total Budgeted Expenditures                                                          | \$86435838 |
| Ending Unassigned Fund Balance                                                       | \$0        |
| Ending Unassigned Fund Balance as a percentage<br>(%) of Total Budgeted Expenditures | 0.00%      |

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 |
|-----------------------------|------|

DUE DATE: AUGUST 15, 2021

# **CERTIFICATION OF USE OF PDE-2028** **FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

|                                                   |                           |                                  |
|---------------------------------------------------|---------------------------|----------------------------------|
| <b>School District Name :</b><br>Warren County SD | <b>County :</b><br>Warren | <b>AUN Number :</b><br>105628302 |
|---------------------------------------------------|---------------------------|----------------------------------|

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<br>PRESIDENT | DATE |
|----------------------------------------|------|

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.                                                                                                                                        |
| 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                                                                                                              | 754,312       |
| 0820 Restricted Fund Balance                                                                                                                |               |
| 0830 Committed Fund Balance                                                                                                                 | 11,301,584    |
| 0840 Assigned Fund Balance                                                                                                                  |               |
| 0850 Unassigned Fund Balance                                                                                                                | 5,244,879     |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | \$16,546,463  |
| Estimated Revenues And Other Financing Sources                                                                                              |               |
| 6000 Revenue from Local Sources                                                                                                             | 28,403,553    |
| 7000 Revenue from State Sources                                                                                                             | 47,698,721    |
| 8000 Revenue from Federal Sources                                                                                                           | 9,898,948     |
| 9000 Other Financing Sources                                                                                                                |               |
| Total Estimated Revenues And Other Financing Sources                                                                                        | \$86,001,222  |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation                                             | \$102,547,685 |

|                                                                                               | Amount              |
|-----------------------------------------------------------------------------------------------|---------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>                                                             |                     |
| 6111 Current Real Estate Taxes                                                                | 21,978,116          |
| 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                                         | 3,400,000           |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                      | 1,802,911           |
| 6500 Earnings on Investments                                                                  | 25,000              |
| 6700 Revenues from LEA Activities                                                             | 70,000              |
| 6910 Rentals                                                                                  | 20,000              |
| 6920 Contributions and Donations from Private Sources                                         | 70,000              |
| 6940 Tuition from Patrons                                                                     | 600,000             |
| 6990 Refunds and Other Miscellaneous Revenue                                                  | 50,000              |
| <b>REVENUE FROM LOCAL SOURCES</b>                                                             | <b>\$28,403,553</b> |
| <b>REVENUE FROM STATE SOURCES</b>                                                             |                     |
| 7111 Basic Education Funding-Formula                                                          | 25,863,859          |
| 7220 Vocational Education                                                                     | 403,000             |
| 7271 Special Education funds for School-Aged Pupils                                           | 4,328,460           |
| 7311 Pupil Transportation Subsidy                                                             | 3,362,000           |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy                                | 150,000             |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                        | 1,063,967           |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)                                         | 85,000              |
| 7340 State Property Tax Reduction Allocation                                                  | 2,736,208           |
| 7505 Ready to Learn Block Grant                                                               | 1,023,439           |
| 7810 State Share of Social Security and Medicare Taxes                                        | 1,456,484           |
| 7820 State Share of Retirement Contributions                                                  | 7,226,304           |
| <b>REVENUE FROM STATE SOURCES</b>                                                             | <b>\$47,698,721</b> |
| <b>REVENUE FROM FEDERAL SOURCES</b>                                                           |                     |
| 8110 Payments for Federally Impacted Areas                                                    | 125,000             |
| 8512 IDEA, Part B                                                                             | 1,062,962           |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged                  | 1,647,482           |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals | 184,357             |
| 8517 NCLB, Title IV - 21st Century Schools                                                    | 767,662             |
| 8521 Vocational Education - Operating Expenditures                                            | 78,636              |
| 8733 ARRA - Qualified Zone Academy Bonds (QZAB)                                               | 1,699,700           |

|                                                                                        |  | Amount      |
|----------------------------------------------------------------------------------------|--|-------------|
| REVENUE FROM FEDERAL SOURCES                                                           |  |             |
| 8743 ESSER II - Elementary and Secondary School Emergency Relief Fund                  |  | 3,941,954   |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) |  | 391,195     |
| REVENUE FROM FEDERAL SOURCES                                                           |  | \$9,898,948 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES                                             |  | 86,001,222  |

|                                                       |                        |                 |
|-------------------------------------------------------|------------------------|-----------------|
| Act 1 Index (current): 4.3%                           |                        |                 |
| Calculation Method:                                   |                        |                 |
| Approx. Tax Revenue from RE Taxes:                    | \$21,978,116           |                 |
| Amount of Tax Relief for Homestead Exclusions         | <del>\$2,736,208</del> |                 |
| Total Approx. Tax Revenue:                            | \$24,714,324           |                 |
| Approx. Tax Levy for Tax Rate Calculation:            | \$26,368,591           |                 |
|                                                       | Warren                 | Total           |
| <b>2020-21 Data</b>                                   |                        |                 |
| a. Assessed Value                                     | \$458,683,386          | \$458,683,386   |
| b. Real Estate Mills                                  | 55.3371                |                 |
| <b>I. 2021-22 Data</b>                                |                        |                 |
| c. 2019 STEB Market Value                             | \$1,474,857,432        | \$1,474,857,432 |
| d. Assessed Value                                     | \$459,887,076          | \$459,887,076   |
| e. Assessed Value of New Constr/ Renov                | \$0                    | \$0             |
| <b>2020-21 Calculations</b>                           |                        |                 |
| f. 2020-21 Tax Levy                                   | \$25,382,208           | \$25,382,208    |
| (a * b)                                               |                        |                 |
| <b>2021-22 Calculations</b>                           |                        |                 |
| g. Percent of Total Market Value                      | 100.000000%            | 100.000000%     |
| h. Rebalanced 2020-21 Tax Levy                        | \$25,382,208           | \$25,382,208    |
| (f Total * g)                                         |                        |                 |
| i. Base Mills Subject to Index                        | 55.3371                |                 |
| (h / a * 1000) if no reassessment                     |                        |                 |
| (h / (d-e) * 1000) if reassessment                    |                        |                 |
| <b>Calculation of Tax Rates and Levies Generated</b>  |                        |                 |
| j. Weighted Avg. Collection Percentage                | 93.000000%             | 93.000000%      |
| k. Tax Levy Needed                                    | \$26,368,591           | \$26,368,591    |
| (Approx. Tax Levy * g)                                |                        |                 |
| <b>I. 2021-22 Real Estate Tax Rate</b>                |                        |                 |
| (k / d * 1000)                                        | 57.3371                |                 |
| m. Tax Levy Generated by Mills                        | \$26,368,591           | \$26,368,591    |
| (l / 1000 * d)                                        |                        |                 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                        | \$23,632,383    |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                        |                 |
| o. Net Tax Revenue Generated By Mills                 |                        | \$21,978,116    |
| (n * Est. Pct. Collection)                            |                        |                 |

|                                               |              |
|-----------------------------------------------|--------------|
| Act 1 Index (current):                        | 4.3%         |
| Calculation Method:                           |              |
| Approx. Tax Revenue from RE Taxes:            | \$21,978,116 |
| Amount of Tax Relief for Homestead Exclusions | \$2,736,208  |
| Total Approx. Tax Revenue:                    | \$24,714,324 |
| Approx. Tax Levy for Tax Rate Calculation:    | \$26,368,591 |
|                                               | Warren       |
|                                               | Total        |

|                                                                 |              |
|-----------------------------------------------------------------|--------------|
| Index Maximums                                                  |              |
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 57.7165      |
| q. Mills In Excess of Index<br>(if (l > p), (l - p))            | 0.0000       |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$26,543,072 |
| IV. s. Millage Rate within Index?<br>(if l > p Then No)         | Yes          |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$0          |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0          |

|                                               |            |
|-----------------------------------------------|------------|
| Information Related to Property Tax Relief    |            |
| V. Assessed Value Exclusion per Homestead     | \$4,686.84 |
| Number of Homestead/Farmstead Properties      | 10182      |
| Median Assessed Value of Homestead Properties | \$20,181   |

Act 1 Index (current): 4.3%

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

\$21,978,116

\$2,736,208

\$24,714,324

\$26,368,591

Warren

Total

|                                                                                   |             |                      |     |             |
|-----------------------------------------------------------------------------------|-------------|----------------------|-----|-------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$2,736,208 | Lowering RE Tax Rate | \$0 | \$2,736,208 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0         |                      |     | \$0         |
| Amount of Tax Relief from State/Local Sources                                     |             |                      |     |             |
|                                                                                   |             |                      |     | \$2,736,208 |

| CODE                                                    |                                                       |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       |           |           |
|---------------------------------------------------------|-------------------------------------------------------|-------------------|-----------------------------|-----------------------------------------------|-------------------------------------|-------------------|------------------------------------|------------|-------|------------|-----------------------|-----------|-----------|
| 6111 Current Real Estate Taxes                          |                                                       |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       |           |           |
| County Name                                             | Taxable Assessed Value                                | Real Estate Mills | Tax Levy Generated by Mills | Amount of Tax Relief for Homestead Exclusions | Tax Levy Minus Homestead Exclusions | Percent Collected | Net Tax Revenue Generated By Mills |            |       |            |                       |           |           |
| Warren                                                  | 459,887,076                                           | 57.3371           | 26,368,591                  |                                               |                                     | 93.000000%        |                                    |            |       |            |                       |           |           |
| Totals:                                                 | 459,887,076                                           |                   | 26,368,591                  | 2,736,208                                     | =                                   | 23,632,383        | X                                  | 93.000000% | =     | 21,978,116 |                       |           |           |
|                                                         |                                                       |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       |           |           |
| 6120                                                    | Current Per Capita Taxes, Section 679                 |                   |                             |                                               |                                     |                   |                                    |            |       |            | Estimated Revenue     | 0         |           |
| 6140                                                    | Current Act 511 Taxes-- Flat Rate Assessments         |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       |           |           |
| 6141                                                    | Current Act 511 Per Capita Taxes                      |                   |                             |                                               |                                     |                   |                                    |            |       |            | Rate                  |           |           |
| 6142                                                    | Current Act 511 Occupation Taxes-- Flat Rate          |                   |                             |                                               |                                     |                   |                                    |            |       |            | Add'l Rate (if appl.) |           |           |
| 6143                                                    | Current Act 511 Local Services Taxes                  |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       |           |           |
| 6144                                                    | Current Act 511 Trailer Taxes                         |                   |                             |                                               |                                     |                   |                                    |            |       |            | Tax Levy              | 0         |           |
| 6145                                                    | Current Act 511 Business Privilege Taxes-- Flat Rate  |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 0         |           |
| 6146                                                    | Current Act 511 Mechanical Device Taxes-- Flat Rate   |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 0         |           |
| 6149                                                    | Current Act 511 Taxes, Other Flat Rate Assessments    |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 0         |           |
| Total Current Act 511 Taxes -- Flat Rate Assessments    |                                                       |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 73,000    | 73,000    |
| 6150                                                    | Current Act 511 Taxes -- Proportional Assessments     |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       |           |           |
| 6151                                                    | Current Act 511 Earned Income Taxes                   |                   |                             |                                               |                                     |                   |                                    |            |       |            | Add'l Rate (if appl.) |           |           |
| 6152                                                    | Current Act 511 Occupation Taxes                      |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 0         |           |
| 6153                                                    | Current Act 511 Real Estate Transfer Taxes            |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 0         |           |
| 6154                                                    | Current Act 511 Amusement Taxes                       |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 0         |           |
| 6155                                                    | Current Act 511 Business Privilege Taxes              |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 0         |           |
| 6156                                                    | Current Act 511 Mechanical Device Taxes-- Percentage  |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 0         |           |
| 6157                                                    | Current Act 511 Mercantile Taxes                      |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 0         |           |
| 6159                                                    | Current Act 511 Taxes, Other Proportional Assessments |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 0         |           |
| Total Current Act 511 Taxes -- Proportional Assessments |                                                       |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 3,400,000 | 3,400,000 |
| Total Act 511, Current Taxes                            |                                                       |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       | 3,473,000 | 3,473,000 |
|                                                         |                                                       |                   |                             |                                               |                                     |                   |                                    |            |       |            |                       |           |           |
|                                                         |                                                       |                   |                             | Act 511 Tax Limit                             | -->                                 | 1,474,857,432     | X                                  | 12         | Mills | 17,698,289 | (511 Limit)           |           |           |



| 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 |
|--------------|---------------------------------------------------------|----------------------|---------|------------------------|-----------------------------|-------|---------------------------------|---------|------------------------|-----------------------------|
|              |                                                         | 2020-21 (Rebalanced) | 2021-22 |                        |                             |       | 2020-21 (Rebalanced)            | 2021-22 |                        |                             |
| 6111         | <u>Current Real Estate Taxes</u>                        |                      |         |                        |                             |       |                                 |         |                        |                             |
|              | Warren                                                  |                      |         |                        |                             |       |                                 |         |                        |                             |
|              | <u>Current Act 511 Taxes-- Flat Rate Assessments</u>    |                      |         |                        |                             |       |                                 |         |                        |                             |
| 6143         | Current Act 511 Local Services Taxes                    | \$5.00               | \$5.00  | 0.00%                  | Yes                         | 4.3%  |                                 |         |                        |                             |
|              | <u>Current Act 511 Taxes-- Proportional Assessments</u> |                      |         |                        |                             |       |                                 |         |                        |                             |
| 6151         | Current Act 511 Earned Income Taxes                     | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 4.3%  |                                 |         |                        |                             |
| 6153         | Current Act 511 Real Estate Transfer Taxes              | 1.000%               | 1.000%  | 0.00%                  | Yes                         | 4.3%  |                                 |         |                        |                             |

**Description**

**1000 Instruction**

- 1100 Regular Programs - Elementary / Secondary
- 1200 Special Programs - Elementary / Secondary
- 1300 Vocational Education
- 1400 Other Instructional Programs - Elementary / Secondary
- 1500 Nonpublic School Programs

**Total Instruction**

**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

**Total Operation of Non-Instructional Services**

**5000 Other Expenditures and Financing Uses**

- 5100 Debt Service / Other Expenditures and Financing Uses
- 5200 Interfund Transfers - Out
- 5900 Budgetary Reserve

**Total Other Expenditures and Financing Uses**

**Total Estimated Expenditures and Other Financing Uses**

| <u>Description</u>                                          | <u>Amount</u> |
|-------------------------------------------------------------|---------------|
| 1000 Instruction                                            |               |
| 1100 Regular Programs - Elementary / Secondary              |               |
| 100 Personnel Services - Salaries                           | 15,949,187    |
| 200 Personnel Services - Employee Benefits                  | 11,260,846    |
| 300 Purchased Professional and Technical Services           | 478,505       |
| 400 Purchased Property Services                             | 11,684        |
| 500 Other Purchased Services                                | 3,574,513     |
| 600 Supplies                                                | 956,931       |
| 800 Other Objects                                           | 18,843        |
| Total Regular Programs - Elementary / Secondary             | \$32,250,509  |
| 1200 Special Programs - Elementary / Secondary              |               |
| 100 Personnel Services - Salaries                           | 4,995,546     |
| 200 Personnel Services - Employee Benefits                  | 3,939,774     |
| 300 Purchased Professional and Technical Services           | 321,100       |
| 500 Other Purchased Services                                | 2,612,127     |
| 600 Supplies                                                | 60,623        |
| 700 Property                                                | 9,500         |
| 800 Other Objects                                           | 41,505        |
| Total Special Programs - Elementary / Secondary             | \$11,980,175  |
| 1300 Vocational Education                                   |               |
| 100 Personnel Services - Salaries                           | 779,211       |
| 200 Personnel Services - Employee Benefits                  | 555,801       |
| 300 Purchased Professional and Technical Services           | 2,000         |
| 500 Other Purchased Services                                | 4,500         |
| 600 Supplies                                                | 160,087       |
| 700 Property                                                | 19,514        |
| 800 Other Objects                                           | 3,000         |
| Total Vocational Education                                  | \$1,524,113   |
| 1400 Other Instructional Programs - Elementary / Secondary  |               |
| 100 Personnel Services - Salaries                           | 105,644       |
| 200 Personnel Services - Employee Benefits                  | 44,994        |
| 500 Other Purchased Services                                | 315           |
| 600 Supplies                                                | 4,751         |
| Total Other Instructional Programs - Elementary / Secondary | \$155,704     |
| 1500 Nonpublic School Programs                              |               |
| 300 Purchased Professional and Technical Services           | 44,812        |
| 600 Supplies                                                | 13,364        |
| Total Nonpublic School Programs                             | \$58,176      |
| Total Instruction                                           | \$45,968,677  |
| 2000 Support Services                                       |               |
| 2100 Support Services - Students                            |               |
| 100 Personnel Services - Salaries                           | 1,919,479     |
| 200 Personnel Services - Employee Benefits                  | 1,276,376     |
| 300 Purchased Professional and Technical Services           | 7,942         |

| Description                                             | Amount             |
|---------------------------------------------------------|--------------------|
| 500 Other Purchased Services                            | 12,596             |
| 600 Supplies                                            | 26,283             |
| 700 Property                                            | 7,424              |
| <b>Total Support Services - Students</b>                | <b>\$3,250,100</b> |
| <b>2200 Support Services - Instructional Staff</b>      |                    |
| 100 Personnel Services - Salaries                       | 1,171,140          |
| 200 Personnel Services - Employee Benefits              | 875,790            |
| 300 Purchased Professional and Technical Services       | 105,079            |
| 500 Other Purchased Services                            | 60,959             |
| 600 Supplies                                            | 72,741             |
| 700 Property                                            | 32,345             |
| 800 Other Objects                                       | 1,041              |
| <b>Total Support Services - Instructional Staff</b>     | <b>\$2,319,095</b> |
| <b>2300 Support Services - Administration</b>           |                    |
| 100 Personnel Services - Salaries                       | 2,048,635          |
| 200 Personnel Services - Employee Benefits              | 1,381,610          |
| 300 Purchased Professional and Technical Services       | 419,620            |
| 400 Purchased Property Services                         | 840                |
| 500 Other Purchased Services                            | 52,839             |
| 600 Supplies                                            | 85,098             |
| 700 Property                                            | 26,107             |
| 800 Other Objects                                       | 77,866             |
| <b>Total Support Services - Administration</b>          | <b>\$4,092,615</b> |
| <b>2400 Support Services - Pupil Health</b>             |                    |
| 100 Personnel Services - Salaries                       | 871,684            |
| 200 Personnel Services - Employee Benefits              | 676,718            |
| 300 Purchased Professional and Technical Services       | 7,316              |
| 500 Other Purchased Services                            | 3,000              |
| 600 Supplies                                            | 16,200             |
| 700 Property                                            | 5,000              |
| <b>Total Support Services - Pupil Health</b>            | <b>\$1,579,918</b> |
| <b>2500 Support Services - Business</b>                 |                    |
| 100 Personnel Services - Salaries                       | 582,055            |
| 200 Personnel Services - Employee Benefits              | 405,940            |
| 500 Other Purchased Services                            | 18,703             |
| 600 Supplies                                            | 14,201             |
| 700 Property                                            | 2,289              |
| 800 Other Objects                                       | 1,664              |
| <b>Total Support Services - Business</b>                | <b>\$1,024,852</b> |
| <b>2600 Operation and Maintenance of Plant Services</b> |                    |
| 100 Personnel Services - Salaries                       | 2,187,018          |
| 200 Personnel Services - Employee Benefits              | 1,755,451          |
| 300 Purchased Professional and Technical Services       | 167,700            |
| 400 Purchased Property Services                         | 581,181            |
| 500 Other Purchased Services                            | 205,219            |

| Description                                                      | Amount              |
|------------------------------------------------------------------|---------------------|
| 600 Supplies                                                     | 1,032,964           |
| 700 Property                                                     | 112,200             |
| 800 Other Objects                                                | 6,100               |
| <b>Total Operation and Maintenance of Plant Services</b>         | <b>\$6,047,833</b>  |
| <b>2700 Student Transportation Services</b>                      |                     |
| 100 Personnel Services - Salaries                                | 101,951             |
| 200 Personnel Services - Employee Benefits                       | 61,734              |
| 500 Other Purchased Services                                     | 5,415,543           |
| 600 Supplies                                                     | 32,176              |
| 700 Property                                                     | 520                 |
| 800 Other Objects                                                | 687                 |
| <b>Total Student Transportation Services</b>                     | <b>\$5,612,611</b>  |
| <b>2800 Support Services - Central</b>                           |                     |
| 100 Personnel Services - Salaries                                | 671,524             |
| 200 Personnel Services - Employee Benefits                       | 523,401             |
| 300 Purchased Professional and Technical Services                | 599,323             |
| 400 Purchased Property Services                                  | 791,479             |
| 500 Other Purchased Services                                     | 206,892             |
| 600 Supplies                                                     | 133,442             |
| 700 Property                                                     | 5,202               |
| 800 Other Objects                                                | 832                 |
| <b>Total Support Services - Central</b>                          | <b>\$2,932,095</b>  |
| <b>2900 Other Support Services</b>                               |                     |
| 500 Other Purchased Services                                     | 100,000             |
| <b>Total Other Support Services</b>                              | <b>\$100,000</b>    |
| <b>Total Support Services</b>                                    | <b>\$26,959,119</b> |
| <b>3000 Operation of Non-Instructional Services</b>              |                     |
| <b>3200 Student Activities</b>                                   |                     |
| 100 Personnel Services - Salaries                                | 113,712             |
| 200 Personnel Services - Employee Benefits                       | 73,084              |
| 300 Purchased Professional and Technical Services                | 8,000               |
| 500 Other Purchased Services                                     | 36,000              |
| 600 Supplies                                                     | 8,583               |
| 700 Property                                                     | 520                 |
| <b>Total Student Activities</b>                                  | <b>\$239,899</b>    |
| <b>3300 Community Services</b>                                   |                     |
| 600 Supplies                                                     | 15,983              |
| <b>Total Community Services</b>                                  | <b>\$15,983</b>     |
| <b>Total Operation of Non-Instructional Services</b>             | <b>\$255,882</b>    |
| <b>5000 Other Expenditures and Financing Uses</b>                |                     |
| <b>5100 Debt Service / Other Expenditures and Financing Uses</b> |                     |
| 800 Other Objects                                                | 3,132,575           |
| 900 Other Uses of Funds                                          | 4,016,754           |

| <u>Description</u>                                                |  | <u>Amount</u>       |
|-------------------------------------------------------------------|--|---------------------|
| <b>Total Debt Service / Other Expenditures and Financing Uses</b> |  |                     |
| 5200 <u>Interfund Transfers - Out</u>                             |  | \$7,149,329         |
| 900 Other Uses of Funds                                           |  | 1,560,877           |
| <b>Total Interfund Transfers - Out</b>                            |  | <b>\$1,560,877</b>  |
| 5900 <u>Budgetary Reserve</u>                                     |  | 4,541,954           |
| 800 Other Objects                                                 |  | \$4,541,954         |
| <b>Total Budgetary Reserve</b>                                    |  | <b>\$13,252,160</b> |
| <b>Total Other Expenditures and Financing Uses</b>                |  | <b>\$86,435,838</b> |
| <b>TOTAL EXPENDITURES</b>                                         |  |                     |

Cash and Short-Term Investments

|  | <u>06/30/2021 Estimate</u> | <u>06/30/2022 Projection</u> |
|--|----------------------------|------------------------------|
|--|----------------------------|------------------------------|

|              |            |            |
|--------------|------------|------------|
| General Fund | 17,714,124 | 16,424,125 |
|--------------|------------|------------|

|                                                              |            |            |
|--------------------------------------------------------------|------------|------------|
| 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                               | 2,810,884  | 510,885    |
| Other Capital Projects Fund                                  | 10,690,976 | 12,690,976 |
| Debt Service Fund                                            | 50,000     | 50,000     |
| 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

|  |                     |                     |
|--|---------------------|---------------------|
|  | <b>\$31,665,984</b> | <b>\$30,075,986</b> |
|--|---------------------|---------------------|

Long-Term Investments

|  | <u>06/30/2021 Estimate</u> | <u>06/30/2022 Projection</u> |
|--|----------------------------|------------------------------|
|--|----------------------------|------------------------------|

|                                                              |  |  |
|--------------------------------------------------------------|--|--|
| 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                                            |  |  |



|                             |  | 06/30/2021 Estimate | 06/30/2022 Projection |
|-----------------------------|--|---------------------|-----------------------|
| Long-Term Investments       |  |                     |                       |
| Permanent Fund              |  |                     |                       |
| Total Long-Term Investments |  |                     |                       |
| TOTAL CASH AND INVESTMENTS  |  | \$31,665,984        | \$30,075,986          |

| Long-Term Indebtedness                          |                      | 06/30/2021 Estimate | 06/30/2022 Projection |
|-------------------------------------------------|----------------------|---------------------|-----------------------|
| General Fund                                    |                      |                     |                       |
| 0510 Bonds Payable                              |                      | 93,652,494          | 88,202,866            |
| 0520 Extended-Term Financing Agreements Payable |                      |                     |                       |
| 0530 Lease-Purchase Obligations                 |                      |                     |                       |
| 0540 Accumulated Compensated Absences           | 750,000              |                     | 750,000               |
| 0550 Authority Lease Obligations                |                      |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      | 30,197,647           |                     | 30,447,647            |
| 0599 Other Noncurrent Liabilities               |                      |                     |                       |
| <b>Total General Fund</b>                       | <b>\$124,600,141</b> |                     | <b>\$119,400,513</b>  |

|                                                     |  |  |  |
|-----------------------------------------------------|--|--|--|
| 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                   |  |  |  |
| <b>Total Public Purpose (Expendable) Trust Fund</b> |  |  |  |

|                                                               |  |  |  |
|---------------------------------------------------------------|--|--|--|
| 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                             |  |  |  |
| <b>Total Other Comptroller-Approved Special Revenue Funds</b> |  |  |  |

|                                                                           |  |  |  |
|---------------------------------------------------------------------------|--|--|--|
| 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                                         |  |  |  |
| <b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b> |  |  |  |

|                                                 |  |  |  |
|-------------------------------------------------|--|--|--|
| Capital Reserve Fund - \$ 690, \$1850           |  |  |  |
| 0510 Bonds Payable                              |  |  |  |
| 0520 Extended-Term Financing Agreements Payable |  |  |  |

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 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**

06/30/2021 Estimate
06/30/2022 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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 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         | \$124,600,141 | \$119,400,513 |
| Total Long-Term Indebtedness |               |               |

06/30/2022 Projection

06/30/2021 Estimate

**Short-Term Payables**

|                                                              |                      |                      |
|--------------------------------------------------------------|----------------------|----------------------|
| General Fund                                                 |                      |                      |
| Public Purpose (Expendable) Trust Fund                       |                      |                      |
| Other Comptroller-Approved Special Revenue Funds             |                      |                      |
| Athletic / School-Sponsored Extra Curricular Activities Fund |                      |                      |
| Capital Reserve Fund - \$ 690, \$1850                        |                      |                      |
| Capital Reserve Fund - \$ 1431                               |                      |                      |
| Other Capital Projects Fund                                  |                      |                      |
| Debt Service Fund                                            |                      |                      |
| Food Service / Cafeteria Operations Fund                     |                      |                      |
| Child Care Operations Fund                                   |                      |                      |
| Other Enterprise Funds                                       |                      |                      |
| Internal Service Fund                                        |                      |                      |
| Private Purpose Trust Fund                                   |                      |                      |
| Investment Trust Fund                                        |                      |                      |
| Pension Trust Fund                                           |                      |                      |
| Activity Fund                                                |                      |                      |
| Other Agency Fund                                            |                      |                      |
| Permanent Fund                                               |                      |                      |
| <b>Total Short-Term Payables</b>                             |                      |                      |
| <b>TOTAL INDEBTEDNESS</b>                                    | <b>\$124,600,141</b> | <b>\$119,400,513</b> |

| Description                                                                | Nonspecial Education | Special Education |
|----------------------------------------------------------------------------|----------------------|-------------------|
| <b>1000 Instruction</b>                                                    |                      |                   |
| 1100 Regular Programs - Elementary / Secondary                             |                      | 7,130             |
| 1200 Special Programs - Elementary / Secondary                             | 14,259               |                   |
| 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                                                      |                      |                   |
| <b>Total Instruction</b>                                                   | <b>\$14,259</b>      | <b>\$7,130</b>    |
| <b>2000 Support Services</b>                                               |                      |                   |
| 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                                                |                      |                   |
| <b>Total Support Services</b>                                              |                      |                   |
| <b>3000 Operation of Non-Instructional Services</b>                        |                      |                   |
| 3200 Student Activities                                                    |                      |                   |
| 3300 Community Services                                                    |                      |                   |
| 3400 Scholarships and Awards                                               |                      |                   |
| <b>Total Operation of Non-Instructional Services</b>                       |                      |                   |
| <b>4000 Facilities Acquisition, Construction and Improvement Services</b>  |                      |                   |
| 4000 Facilities Acquisition, Construction and Improvement Services         |                      |                   |
| <b>Total Facilities Acquisition, Construction and Improvement Services</b> |                      |                   |
| <b>5000 Other Expenditures and Financing Uses</b>                          |                      |                   |
| 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                                                     |                      |                   |
| <b>Total Other Expenditures and Financing Uses</b>                         | <b>\$14,259</b>      | <b>\$7,130</b>    |
| <b>Total Estimated Expenditures and Other Financing Uses</b>               |                      |                   |



| Description                                                        | Nonspecial Education | Special Education |
|--------------------------------------------------------------------|----------------------|-------------------|
| 1000 Instruction                                                   |                      |                   |
| 1100 Regular Programs - Elementary / Secondary                     |                      |                   |
| 100 Personnel Services - Salaries                                  | 10,000               | 5,000             |
| 200 Personnel Services - Employee Benefits                         | 4,259                | 2,130             |
| 300 Purchased Professional and Technical Services                  |                      |                   |
| 400 Purchased Property Services                                    |                      |                   |
| 500 Other Purchased Services                                       |                      |                   |
| 600 Supplies                                                       |                      |                   |
| 700 Property                                                       |                      |                   |
| 800 Other Objects                                                  |                      |                   |
| <b>Total Regular Programs - Elementary / Secondary</b>             | <b>\$14,259</b>      | <b>\$7,130</b>    |
| 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                                                  |                      |                   |
| <b>Total Special Programs - Elementary / Secondary</b>             |                      |                   |
| 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                                                  |                      |                   |
| <b>Total Vocational Education</b>                                  |                      |                   |
| 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                                                  |                      |                   |
| <b>Total Other Instructional Programs - Elementary / Secondary</b> |                      |                   |
| 1500 Nonpublic School Programs                                     |                      |                   |
| 100 Personnel Services - Salaries                                  |                      |                   |
| 200 Personnel Services - Employee Benefits                         |                      |                   |
| 300 Purchased Professional and Technical Services                  |                      |                   |

| <u>Description</u>                                            |  | <u>Nonspecial Education</u> | <u>Special Education</u> |
|---------------------------------------------------------------|--|-----------------------------|--------------------------|
| 400 Purchased Property Services                               |  |                             |                          |
| 500 Other Purchased Services                                  |  |                             |                          |
| 600 Supplies                                                  |  |                             |                          |
| 700 Property                                                  |  |                             |                          |
| 800 Other Objects                                             |  |                             |                          |
| <b>Total Nonpublic School Programs</b>                        |  |                             |                          |
| <b>1600 Adult Education Programs</b>                          |  |                             |                          |
| 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                                             |  |                             |                          |
| <b>Total Adult Education Programs</b>                         |  |                             |                          |
| <b>1700 Higher Education Programs for Secondary Students</b>  |  |                             |                          |
| 500 Other Purchased Services                                  |  |                             |                          |
| 600 Supplies                                                  |  |                             |                          |
| <b>Total Higher Education Programs for Secondary Students</b> |  |                             |                          |
| <b>1800 Pre-Kindergarten</b>                                  |  |                             |                          |
| 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                                             |  |                             |                          |
| <b>Total Pre-Kindergarten</b>                                 |  |                             |                          |
| <b>Total Instruction</b>                                      |  | <b>\$14,259</b>             | <b>\$7,130</b>           |
| <b>TOTAL EXPENDITURES</b>                                     |  | <b>\$14,259</b>             | <b>\$7,130</b>           |

| Account Description                                                                           | Amounts      |
|-----------------------------------------------------------------------------------------------|--------------|
| 0810 Nonspendable Fund Balance                                                                | 754,312      |
| 0820 Restricted Fund Balance                                                                  |              |
| 0830 Committed Fund Balance                                                                   | 16,111,847   |
| 0840 Assigned Fund Balance                                                                    |              |
| 0850 Unassigned Fund Balance                                                                  |              |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned                               | \$16,111,847 |
| 5900 Budgetary Reserve                                                                        | 4,541,954    |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$21,408,113 |