

Warren County School District

Warren, Pennsylvania

FINAL BUDGET

2021-2022

June 25, 2021





Warren County School District

Final Budget 2021-2022

1. Introduction

The Warren County School District's (WCSD) 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 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 Final Budget is presented in 7 sections.

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

RESOLUTION NO. _____

2021-2022 ANNUAL TAX LEVY AND RESOURCE ALLOCATION RESOLUTION

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

The Board of School Directors, for school purposes, hereby approves the following annual tax levy/structure and resource allocation as a part of its Budget for the 2021-2022 fiscal year, with proposed expenditures of \$86,435,838:

1. A tax of 55.3371 Mills (\$5.53371 per hundred dollars) of assessed valuation on all the real estate in the District.
2. Local Enabling Taxes under ACT 511:
 - a. A ½ of 1% Earned Income and Net Profits Tax
 - b. A 1% Real Estate Transfer Tax
 - c. A Local Services Tax of \$5.00
3. Estimated Undesignated/Unassigned Fund Balance of \$3,005,006 as of June 30, 2021.
4. Designated/Committed Fund Balance of \$14,643,349 as of June 30, 2021.
 - a. Capital Improvements \$3,158,600
 - b. PSERS \$4,500,000
 - c. School Board and Tax Compliance \$1,000,000
 - d. Medical \$780,256
 - e. Textbook \$1,814,851
 - f. Technology \$2,580,057
 - g. Scrap Recovery \$216,285
 - h. WCCC Health Program \$10,000
 - i. STEM \$583,300

ADOPTED as a Resolution of the Warren County School District Board of School Directors this 25th day of June, 2021.

ATTEST:

**WARREN COUNTY SCHOOL
DISTRICT**

Secretary, Board of School Directors

BY _____
President, Board of School Directors

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 Universal Design for Learning (UDL), Autistic and emotional support, enriching/challenging high achieving students, Chapter 14 and 15, Virtual Instruction and Education, Instructional Best Practices, STEM, Classroom Technology Integration, Curriculum Development, 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 21st 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 21st 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 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.



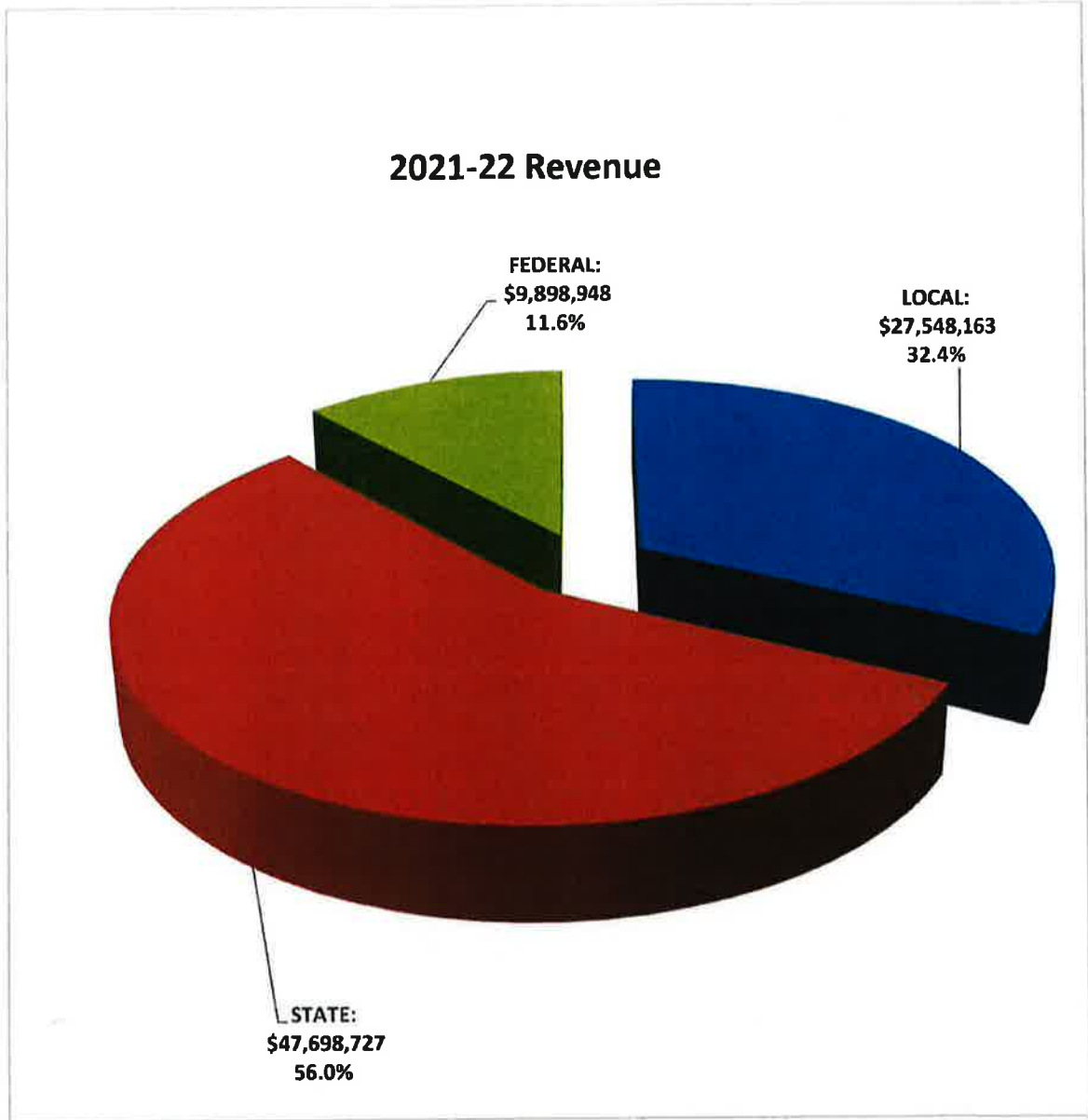
**Warren County School District
2021-2022 Final
Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	21,122,726		
	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	\$	27,548,163 32.4%
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	\$	1,456,490		
	7820 Retirement/State Share	\$	7,226,304	\$	47,698,727 56.0%
FEDERAL:	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 II	\$	3,941,954		
	8810 Medical Asst. Reimb/ACCESS	\$	391,196	\$	9,898,948 11.6%
		\$	85,145,838		

Warren County School District
Revenue

6.25.21

LOCAL: \$ 27,548,163
STATE: \$ 47,698,727
FEDERAL: \$ 9,898,948



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

		5.24.21	6.25.21
		2.0 Mills	0 Mills
		2021-2022 Proposed Final	2021-2022 Final
LOCAL			
6010 Assessed Value		\$ 459,887,076	\$ 459,887,076
	<i>Millage Rate</i>	57.3371000	55.3371000
Gross Levy		\$ 26,368,591	\$ 25,448,817
7340 Gaming/Homestead		\$ 2,736,208	\$ 2,736,208
NET TAX LEVY		\$ 23,632,384	\$ 22,712,610
	<i>Estimated % collected</i>	93.00%	93.00%
6111 Current Real Est Tax		\$ 21,978,116	\$ 21,122,726
TOTAL CURRENT		\$ 21,978,116	\$ 21,122,726
6113 Public Utility Realty		\$ 28,000	\$ 28,000
6114 Pay in Lieu of Taxes & Forestry		\$ 286,526	\$ 286,526
6143 Occupational Privelage/511		\$ 73,000	\$ 73,000
TOTAL ACT 511 FLAT TAX		73,000	73,000
6151 Earned Income/511		\$ 3,050,000	\$ 3,050,000
6153 Real Estate Transfer/511		\$ 350,000	\$ 350,000
TOTAL ACT 511 PROP TAX		\$ 3,400,000	\$ 3,400,000
6400 Delinquent Taxes		\$ 1,802,911	\$ 1,802,911
TOTAL DELINQUENT TAXES		\$ 1,802,911	\$ 1,802,911
TOTAL TAXES		\$ 27,568,553	\$ 26,713,163
6510 Earnings/Temp Dep		\$ 25,000	\$ 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		\$ 550,000	\$ 550,000
TOTAL OTHER		\$ 835,000	\$ 835,000
TOTAL LOCAL REVENUE		\$ 28,403,553	\$ 27,548,163

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

STATE		
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	\$ 3,362,000	\$ 3,362,000
7312 Non-Pub Transportation	\$ 150,000	\$ 150,000
7320 Rentals & Sinking Fund	\$ 1,063,967	\$ 1,063,967
7330 Medical & Dental Services	\$ 85,000	\$ 85,000
7340 Property Tax Relief	\$ 2,736,208	\$ 2,736,208
7361 Safe & Secure	\$ -	\$ -
7501 Block Grant		
7xxx Ready to Learn	\$ 1,023,439	\$ 1,023,439
7505 Extra Grants		
7810 Soc Cec/State Share	\$ 1,453,537	\$ 1,456,491
7820 Retirement/State Share	\$ 7,211,686	\$ 7,226,304
TOTAL STATE REVENUE	\$ 47,681,155	\$ 47,698,727
FEDERAL		
8100 Unrestricted Grants (Impact Aid)	\$ 125,000	\$ 125,000
8512 Restricted, IDEA, Part B	\$ 1,062,962	\$ 1,062,962
8514 Ed of Disadvantages ECIA Title I	\$ 1,647,482	\$ 1,647,482
8515 Title IIA Improv Tchr Qual	\$ 184,357	\$ 184,357
8517 21st Century	\$ 635,986	\$ 635,986
8517 Title IVA	\$ 131,676	\$ 131,676
8519 Rural Low Income Schools Title VI	\$ -	\$ -
8521 Vocational Carl Perkins	\$ 78,636	\$ 78,636
8522 Vocational Ed Grant	\$ -	\$ -
8691 Other Federal Medical Access	\$ -	\$ -
87XX STIMULUS	\$ -	\$ -
8733 QZAB Interest	\$ 1,699,700	\$ 1,699,700
8734 Race To The Top		
8741 Elem and Sec School Emergency Relief (ESSER)	\$ -	\$ -
8743 ESSER II	\$ 3,941,954	\$ 3,941,954
8749 PCCD COVID 19	\$ -	\$ -
8810 Medical Assistance	\$ 391,196	\$ 391,196
8820 Medical Assistance/Health		
TOTAL FEDERAL REVENUE	\$ 9,898,948	\$ 9,898,948
9000 Other Revenue	\$ -	\$ -
TOTAL REVENUE	\$ 85,983,657	\$ 85,145,838



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

Function	Description	Expenditure
1110	Regular Instruction	\$ 30,468,575
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
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	\$ 27,890
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	\$ 289,458
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	\$ 3,182,531
2390	Administrative Support Services	\$ 82,270
2420	Medical Services	\$ 274,944
2430	Dental Services	\$ 2,500
2440	Nursing Services	\$ 1,302,475



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

Function	Description	Expenditure
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	\$ 142,395
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	\$ 52,697
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
		\$ 86,435,838

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2021-2022 Final Budget

Function	Description	Account Number	Budget Responsibility	2021-2022 Final
1110 Regular Instruction	Salaries/Wages	100	Minweaser	14,872,679
	Benefits & Burden	200	Minweaser	10,524,114
	Professional Svc.	300	Minweaser	478,505
	Property Maint. Svc.	400	Minweaser	11,684
	Transp/Training/Comm/Tuit	500	Minweaser	3,580,077
	Supplies	600	Minweaser	982,673
	Dues/Judgements/Misc	800	Minweaser	18,844
				30,488,575
1190 Federal Programs	Salaries/Wages	100	Minweaser	796,375
	Benefits	200	Minweaser	502,638
	Supplies	600	Minweaser	129,043
	Equipment	700	Minweaser	0
				1,428,056
1192 21st Century	Salaries/Wages	100	Minweaser	230,000
	Benefits	200	Minweaser	98,435
	Professional Svc.	300	Minweaser	0
	Transp/Training/Comm/Tuit	500	Minweaser	4,450
	Supplies	600	Minweaser	40,250
				373,135
1211 Life Skills	Salaries/Wages	100	Mead	651,374
	Benefits	200	Mead	456,160
				1,107,534
1221 / Hearing	Salaries/Wages	100	Mead	17,338
	Benefits	200	Mead	11,147
				28,485
1231 Emotional Support - Public	Salaries/Wages	100	Mead	892,438
	Benefits	200	Mead	782,322
				1,674,760
1232 Emotional Support-PRR	Salaries/Wages	100	Mead	24,905
	Benefits	200	Mead	20,018
				44,923
1233 Autistic Support	Salaries/Wages	100	Mead	582,255
	Benefits	200	Mead	447,063
				1,029,318
1241 Learning Support - Public	Salaries/Wages	100	Mead	1,658,337
	Benefits	200	Mead	1,300,960
				2,959,297
1242 Learning Support - PRR	Salaries/Wages	100	Mead	0
	Benefits	200	Mead	0
				0
1243 Gifted	Salaries/Wages	100	Minweaser	295,005
	Benefits	200	Minweaser	186,719
	Transp/Training/Comm/Tuit	500	Minweaser	7,437
	Supplies	600	Minweaser	16,104
	Equipment	700	Minweaser	0
	Dues/Judgements/Misc	800	Minweaser	3,535
				508,800
1270 Multi-Handicapped Support	Salaries/Wages	100	Mead	112,588
	Benefits	200	Mead	87,179
				199,767
1290 IDEA, ACCESS, SPEC ED	Salaries/Wages	100	Mead	761,306
	Benefits	200	Mead	648,206
	Professional Svc.	300	Mead	321,100
	Transp/Training/Comm/Tuit	500	Mead	2,604,690
	Supplies	600	Mead	44,519
	Equipment	700	Mead	9,500
	Dues/Judgements/Misc	800	Mead	37,970
				4,427,391

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2021-2022 Final Budget

Function	Description	Account Number	Budget Responsibility	2021-2022 Final
1320 Vocational Marketing	Salaries/Wages	100	Weber	0
	Benefits	200	Weber	0
	Professional Svc.	300	Weber	0
	Supplies	600	Weber	400
				400
1330 Health Occupations Education	Salaries/Wages	100	Weber	118,455
	Benefits	200	Weber	87,151
	Supplies	600	Weber	8,000
				213,606
1370 Electronics	Supplies	600	Weber	8,000
	Equipment	700	Weber	0
				8,000
1380 Vocational - Trade & Industry	Salaries/Wages	100	Weber	617,846
	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
				1,131,678
1390 Vocational - Instructional	Salaries/Wages	100	Weber	42,910
	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
				170,429
1420 Summer School	Salaries/Wages	100	Weber	19,164
	Benefits	200	Weber	8,336
	Supplies	600	Weber	390
				27,890
1430-Homebound Homebound	Salaries/Wages	100	Mead	7,035
	Benefits	200	Mead	2,996
				10,031
1440 / Alt ED	Transp/Training/Comm/Tuit	500	Mead	0
				0
1490 Other Instruction - Tutoring/Coaches Tutoring/Coaches	Salaries/Wages	100	Mineweaser	64,177
	Benefits	200	Mineweaser	27,333
	Professional Svc.	300	Mineweaser	0
	Transp/Training/Comm/Tuit	500	Mineweaser	315
	Supplies	600	Mineweaser	4,361
				96,186
1500 - Non-Public	Supplies	300	Mineweaser	44,812
		600	Mineweaser	13,364
				58,176

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2021-2022 Final Budget

Function	Description	Account Number	Budget Responsibility	2021-2022 Final
2111 Pupil Services	Salaries/Wages	100	Mead	42,000
	Benefits	200	Mead	21,977
	Professional Svc.	300	Mead	0
	Transp/Training/Comm/Tuit	500	Mead	8,240
	Supplies	600	Mead	0
				72,217
2120 Guidance	Salaries/Wages	100	Mineweaser	977,360
	Benefits	200	Mineweaser	627,536
	Transp/Training/Comm/Tuit	500	Mineweaser	2,122
	Supplies	600	Mineweaser	25,242
	Equipment	700	Mineweaser	7,425
				1,639,686
2130 Attendance Services	Salaries/Wages	100	Mead	0
	Benefits	200	Mead	0
	Transp/Training/Comm/Tuit	500	Mead	1,733
				1,733
2140 Scoring	Professional Svc.	300	Mineweaser	7,942
				7,942
2142 Psychological Testing Services	Salaries/Wages	100	Mead	255,020
	Benefits	200	Mead	164,329
				419,349
2143 Psychological Counseling	Salaries/Wages	100	Mead	51,693
	Benefits	200	Mead	40,838
				92,531
2152 Speech Pathology	Salaries/Wages	100	Mead	406,431
	Benefits	200	Mead	266,459
				672,890
2160 Social Work Services	Salaries/Wages	100	Mead	149,871
	Benefits	200	Mead	120,295
				270,166
2170 Student Accounting	Salaries/Wages	100	Mineweaser	37,104
	Benefits	200	Mineweaser	34,941
	Transp/Training/Comm/Tuit	500	Mineweaser	500
				72,545
2190 - Administrative - Supplemental	Supplies	600	Mineweaser	1,040
				1,040
2220 Technology-Support Services	Salaries/Wages	100	Mead	69,350
	Benefits	200	Mead	48,358
				117,708
2240 Tech Teaching - Title IID	Salaries/Wages	100	Mineweaser	0
	Benefits	200	Mineweaser	0
	Professional Svc.	300	Mineweaser	0
				0
2250 Library Services	Salaries/Wages	100	Mineweaser	372,687
	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
				669,633
2260 Curriculum Development	Salaries/Wages	100	Mineweaser	620,382
	Benefits	200	Mineweaser	387,513
				1,007,895

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2021-2022 Final Budget

Function	Description	Account Number	Budget Responsibility	2021-2022 Final
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
				4,830
2271	Salaries/Wages	100	Mineweaser	6,900
Prof Devel - Certificated	Benefits	200	Mineweaser	105,262
	Professional Svc.	300	Mineweaser	71,774
	Property Maint. Svc.	400	Mineweaser	0
	Transp/Training/Comm/Tuit	500	Mineweaser	53,740
	Supplies	600	Mineweaser	51,782
				289,456
2272 / Non-Cert PD	Transp/Training/Comm/Tuit	500	Decker	0
				0
2272 Prof Devel - Non Certificated	Professional Svc.	300	Mineweaser	300
				300
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
				232,275
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	5,543
	Dues/Judgements/Misc	800	Stewart	15,606
				81,551
2320 - Board Treasurer Services	Salaries/Wages	100	Stewart	3,075
	Benefits	200	Stewart	1,310
				4,384
2330 Tax Collection	Professional Svc.	300	Grosch	167,031
	Property Maint. Svc.	400	Grosch	840
	Transp/Training/Comm/Tuit	500	Grosch	3,738
	Supplies	600	Grosch	2,341
	Equipment	700	Grosch	1,040
	Dues/Judgements/Misc.	800	Grosch	10,404
				185,395
2350 / Legal Svc.	Professional Svc.	300	Stewart	210,565
				210,565
2360 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
				373,612
2380 Office of the Principal	Salaries/Wages	100	Mineweaser	1,812,545
	Benefits	200	Mineweaser	1,245,578
	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
				3,162,631

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2021-2022 Final Budget

Function	Description	Account Number	Budget Responsibility	2021-2022 Final
2390 Administrative Support Services	Salaries/Wages	100	Stewart	28,414
	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
				82,270
2420 / Medical Services	Salaries/Wages	100	Mead	162,521
	Benefits	200	Mead	109,607
	Professional Svc.	300	Mead	2,816
				274,944
2430 / Dental	Salaries/Wages	100	Mead	0
				0
2430 / Dental Services	Professional Svc.	300	Mead	2,500
				2,500
2440 Nursing Services	Salaries/Wages	100	Mead	709,164
	Benefits	200	Mead	567,111
	Professional Svc.	300	Mead	2,000
	Transp/Training/Comm/Tuit	500	Mead	3,000
	Supplies	600	Mead	16,200
	Equipment	700	Weber	5,000
				1,302,475
2511 Business Administration Supervision of Fiscal Services	Salaries/Wages	100	Grosch	142,167
	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
				278,908
2513 Business Administration Accounts Payable	Salaries/Wages	100	Grosch	31,800
	Benefits	200	Grosch	20,517
	Professional Svc.	300	Grosch	0
				52,317
2514 Business Administration Payroll Services	Salaries/Wages	100	Grosch	98,718
	Benefits	200	Grosch	67,634
	Professional Svc.	300	Grosch	0
				166,352
2515 Business Administration Financial Accounting	Salaries/Wages	100	Grosch	168,875
	Benefits	200	Grosch	128,909
	Professional Svc.	300	Grosch	0
				297,783
2519 Business Administration Other Fiscal Services	Salaries/Wages	100	Grosch	34,362
	Benefits	200	Grosch	13,665
	Professional Svc.	300	Grosch	0
				48,027
2520 Business Administration Purchasing	Salaries/Wages	100	Grosch	68,084
	Benefits	200	Grosch	51,852
	Professional Svc.	300	Grosch	0
				119,936
2530 Business Administration Warehouse	Salaries/Wages	100	Grosch	38,049
	Benefits	200	Grosch	23,480
	Professional Svc.	300	Grosch	0
				61,529

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2021-2022 Final Budget

Function	Description	Account Number	Budget Responsibility	2021-2022 Final
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
				369,810
2619	Salaries/Wages	100	Kennerknecht	367,082
Physical Plant Facilities	Benefits	200	Kennerknecht	280,108
Other Supervision of Operation	Professional Svc.	300	Kennerknecht	0
				647,190
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
				4,321,757
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
				229,150
2640	Property Maint. Svc.	400	Kennerknecht	7,600
Physical Plant - Equip Maint	Supplies	600	Kennerknecht	43,900
	Equipment	700	Kennerknecht	14,000
				65,500
2650	Property Maint. Svc.	400	Kennerknecht	40,000
Physical Plant - Vehicle Maint	Supplies	600	Kennerknecht	15,600
	Equipment	700	Kennerknecht	40,000
				95,600
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
				309,825
2690 / Other Operation & Maintenance	Supplies	600	Kennerknecht	1,000
				1,000
2711	Salaries/Wages	100	Grosch	88,422
Student Transportation Services	Benefits	200	Grosch	47,570
	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
				142,395
2720	Transp/Training/Comm/Tuit	500	Grosch	4,915,523
Vehicle Operation	Supplies(Bulk Fuel)	600	Grosch	30,000
				4,945,523
2750 / Non-Pub Trans	Transp/Training/Comm/Tuit	500	Grosch	497,000
				497,000

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2021-2022 Final Budget

Function	Description	Account Number	Budget Responsibility	2021-2022 Final
2818 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
				2,216,135
2831 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
				385,998
2834 Staff Dev. Cert. Non-Instructional, Certified	Salaries/Wages	100	Weber	0
	Benefits	200	Weber	30,000
	Professional Svc.	300	Weber	15,295
	Transp/Training/Comm/Tuit	500	Weber	7,402
				52,697
2835 / Health Services	Professional Svc.	300	Weber	4,500
				4,500
2836 Staff Dev. Cert. Non-Instructional, Non-Certified	Benefits	200	Weber	10,000
	Professional Svc.	300	Weber	74,733
	Transp/Training/Comm/Tuit	500	Weber	0
				84,733
2843 / Programming	Professional Svc.	300	Grosch	3,121
				3,121
2850 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
				184,246
2900 / Media Svc	Transp/Training/Comm/Tuit	500	Mead	100,000
				100,000
3200 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
				152,901
3250 School Sponsored Athletics	Salaries/Wages	100	Weber	47,385
	Benefits	200	Weber	39,613
				86,998
3390 Parent Involvement	Salaries/Wages	100	Mineweaser	0
	Benefits	200	Mineweaser	0
	Professional Svc.	300	Mineweaser	0
	Supplies	600	Mineweaser	15,983
				15,983
4200/5100	Dues/Judgements/Misc.	800	Grosch	0
				0
5110 / Debt Service	Dues/Judgements/Misc.	800	Grosch	3,132,575
5110 / Debt Service	Fund Transfers	900	Grosch	4,016,754
				7,149,329
5130 / Refund of Prior Yr Revenues	Dues/Judgements/Misc.	800	Grosch	0
				0
5220 / Athletics	Fund Transfers	900	Grosch	935,877
				935,877
5220 / Food Service	Equipment	930	Grosch	0
				0

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2021-2022 Final Budget

Function	Description	Account Number	Budget Responsibility	2021-2022 Final
5230 / Capital Res.	Fund Transfers	900	Grosch	625,000
				625,000
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			4,541,954
				\$ 86,435,838

Revenues	\$ 85,145,838
Revenue Millage Increase	\$ -
Expenses	\$ 86,435,838
Total Surplus (Deficit)	\$ (1,290,000)

Planned Committed Use:

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

Surplus (Deficit)	\$ (990,000)
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**CONTINGENCY SCHEDULE
FINAL BUDGET
2021-2022**

	2021-22
Board Goals:	\$ 50,000
Technology COVID 19 Grant (WCCC)	
Covid 19 - "A" Adds	
TOTAL BOARD GOALS:	\$ 50,000

Fuel:	
Fuel (district vehicles grounds)	\$ 50,000
Contractors Fuel	\$ 100,000
TOTAL FUEL:	\$ 150,000

Unresolved Staff:	
Staff	\$ 50,000
Substitutes	\$ 350,000
Non-Athletic Supplementals	\$ -
TOTAL UNRESOLVED STAFF:	\$ 400,000

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
Technology	\$ 1,688,000
Staff Accountant	\$ 97,859

TOTAL ESSER LEARNING LOSS AND SUPPORT	\$ 3,941,954
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TOTAL	\$ 4,541,954
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* 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: 06/25/2021

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

Total Budgeted Expenditures	Fund Balance % Limit (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	\$1260694
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.45%

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 6/23/21
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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)

(03/2008)

School District Name : Warren County SD	County : Warren	AUN Number : 105628302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/24/21
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency and unexpected expenditures due to normal business occurrences and COVID 19 pandemic.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Based on unaudited projected outcome for 2020 -2021 and budgeted 2021-2022 financial performance. Used for COVID 19, emergency & unexpected expenditures and/or unrealized revenues.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds for the following: Capital Projects, PSERS Mandated Expenses, Tax and School Board Contingencies, Medical Expenses, Textbook 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	14,643,349	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,250,694	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$16,894,043

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	27,548,163	
7000 Revenue from State Sources	47,698,727	
8000 Revenue from Federal Sources	9,898,948	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		\$85,145,838
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$102,039,881

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,122,726
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
REVENUE FROM LOCAL SOURCES	\$27,548,163
REVENUE FROM STATE SOURCES	
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	1,456,490
7820 State Share of Retirement Contributions	7,226,304
REVENUE FROM STATE SOURCES	\$47,698,727
REVENUE FROM FEDERAL SOURCES	
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)		391,195
Reimbursements (Access)		
REVENUE FROM FEDERAL SOURCES		\$9,898,948
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		85,145,838

Act 1 Index (current): 4.3%
Calculation Method:

Approx. Tax Revenue from RE Taxes: \$21,122,726
Amount of Tax Relief for Homestead Exclusions \$2,736,208
Total Approx. Tax Revenue: \$23,858,934
Approx. Tax Levy for Tax Rate Calculation: \$25,448,817

Warren

Total

2020-21 Data	
a. Assessed Value	\$458,683,386
b. Real Estate Mills	55.3371
I. 2021-22 Data	
c. 2019 STEB Market Value	\$1,474,857,432
d. Assessed Value	\$459,887,076
e. Assessed Value of New Constr/ Renov	\$0

2020-21 Calculations	
f. 2020-21 Tax Levy (a * b)	\$25,382,208
2021-22 Calculations	
g. Percent of Total Market Value	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$25,382,208
II.	
(f Total * g)	
i. Base Mills Subject to Index	55.3371
(h / a * 1000) if no reassessment	
(h / (d-e) * 1000) if reassessment	

Calculation of Tax Rates and Levies Generated	
j. Weighted Avg. Collection Percentage	93.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$25,448,817
I. 2021-22 Real Estate Tax Rate	
(k / d * 1000)	55.3371
m. Tax Levy Generated by Mills (l / 1000 * d)	\$25,448,817
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$22,712,609
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$21,122,726

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 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:

\$21,122,726
 \$2,736,208
 \$23,858,934
 \$25,448,817
 Warren

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	57.7165
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,543.072
s. Millage Rate within Index? (if l > p Then No)	Yes
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0
	\$26,543.072

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$4,856.24
Number of Homestead/Farmstead Properties	10182
Median Assessed Value of Homestead Properties	10182 \$20,181

Act 1 Index (current):	4.3%
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	\$21,122,726
Amount of Tax Relief for Homestead Exclusions	\$2,736,208
Total Approx. Tax Revenue:	\$23,858,934
Approx. Tax Levy for Tax Rate Calculation:	\$25,448,817
	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

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	55.3371	25,448,817			93.000000%				
Totals:	459,887,076		25,448,817	2,736,208	=	22,712,609	X	93.000000%	=	21,122,726
6120	Current Per Capita Taxes, Section 679							Estimated Revenue	0	
6140	Current Act 511 Taxes— Flat Rate Assessments							Estimated Revenue	0	
6141	Current Act 511 Per Capita Taxes							Tax Levy	0	
6142	Current Act 511 Occupation Taxes— Flat Rate								0	
6143	Current Act 511 Local Services Taxes							73,000	73,000	
6144	Current Act 511 Trailer Taxes							0	0	
6145	Current Act 511 Business Privilege Taxes— Flat Rate							0	0	
6146	Current Act 511 Mechanical Device Taxes— Flat Rate							0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments							0	0	
Total Current Act 511 Taxes— Flat Rate Assessments										73,000
6150	Current Act 511 Taxes— Proportional Assessments							Tax Levy	Estimated Revenue	
6151	Current Act 511 Earned Income Taxes							3,050,000	3,050,000	
6152	Current Act 511 Occupation Taxes							0	0	
6153	Current Act 511 Real Estate Transfer Taxes							350,000	350,000	
6154	Current Act 511 Amusement Taxes							0	0	
6155	Current Act 511 Business Privilege Taxes							0	0	
6156	Current Act 511 Mechanical Device Taxes— Percentage							0	0	
6157	Current Act 511 Mercantile Taxes							0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments							0	0	
Total Current Act 511 Taxes-- Proportional Assessments										3,400,000
Total Act 511, Current Taxes										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: 2020-21 (Rebalanced)	2021-22	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Warren	55.3371	55.3371	0.00%	Yes	4.3%				
	<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%				

Estimated Expenditures and Other Financing Uses: Budget Summary	
Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,269,766
1200 Special Programs - Elementary / Secondary	11,980,175
1300 Vocational Education	1,524,113
1400 Other Instructional Programs - Elementary / Secondary	134,107
1500 Nonpublic School Programs	58,176
Total Instruction	\$45,966,337
2000 Support Services	
2100 Support Services - Students	3,250,100
2200 Support Services - Instructional Staff	2,322,100
2300 Support Services - Administration	4,120,308
2400 Support Services - Pupil Health	1,579,918
2500 Support Services - Business	1,024,852
2600 Operation and Maintenance of Plant Services	6,047,833
2700 Student Transportation Services	5,584,918
2800 Support Services - Central	2,931,430
2900 Other Support Services	100,000
Total Support Services	\$26,961,459
3000 Operation of Non-Instructional Services	
3200 Student Activities	239,899
3300 Community Services	15,983
Total Operation of Non-Instructional Services	\$255,882
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,149,329
5200 Interfund Transfers - Out	1,560,877
5900 Budgetary Reserve	4,541,954
Total Other Expenditures and Financing Uses	\$13,252,160
Total Estimated Expenditures and Other Financing Uses	\$86,435,838

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,899,054
200 Personnel Services - Employee Benefits	11,125,187
300 Purchased Professional and Technical Services	478,505
400 Purchased Property Services	11,684
500 Other Purchased Services	3,584,527
600 Supplies	1,151,966
800 Other Objects	18,843
Total Regular Programs - Elementary / Secondary	\$32,269,766
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	90,376
200 Personnel Services - Employee Benefits	38,665
500 Other Purchased Services	315
600 Supplies	4,751
Total Other Instructional Programs - Elementary / Secondary	\$134,107
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	44,812
600 Supplies	13,364
Total Nonpublic School Programs	\$58,176
Total Instruction	\$45,966,337
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

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Description	Amount
500 Other Purchased Services	12,596
600 Supplies	26,283
700 Property	7,424
Total Support Services - Students	\$3,250,100
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,171,140
200 Personnel Services - Employee Benefits	875,790
300 Purchased Professional and Technical Services	108,084
500 Other Purchased Services	60,959
600 Supplies	72,741
700 Property	32,345
800 Other Objects	1,041
Total Support Services - Instructional Staff	\$2,322,100
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,062,164
200 Personnel Services - Employee Benefits	1,395,774
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
Total Support Services - Administration	\$4,120,308
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	\$1,579,918
2500 Support Services - Business	
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
Total Support Services - Business	\$1,024,852
2600 Operation and Maintenance of Plant Services	
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

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Description	Amount
600 Supplies	1,032,964
700 Property	112,200
800 Other Objects	6,100
Total Operation and Maintenance of Plant Services	\$5,047,833
2700 Student Transportation Services	
100 Personnel Services - Salaries	88,422
200 Personnel Services - Employee Benefits	47,570
500 Other Purchased Services	5,415,543
600 Supplies	32,176
700 Property	520
800 Other Objects	687
Total Student Transportation Services	\$5,584,918
2800 Support Services - Central	
100 Personnel Services - Salaries	671,524
200 Personnel Services - Employee Benefits	523,401
300 Purchased Professional and Technical Services	598,658
400 Purchased Property Services	791,479
500 Other Purchased Services	206,892
600 Supplies	133,442
700 Property	5,202
800 Other Objects	832
Total Support Services - Central	\$2,931,430
2900 Other Support Services	
500 Other Purchased Services	100,000
Total Other Support Services	\$100,000
Total Support Services	\$26,961,459
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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
Total Student Activities	\$239,899
3300 Community Services	
600 Supplies	15,983
Total Community Services	\$15,983
Total Operation of Non-Instructional Services	\$255,882
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,132,575
900 Other Uses of Funds	4,016,754

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Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$7,149,329
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,560,877
Total Interfund Transfers - Out	\$1,560,877
5900 Budgetary Reserve	
800 Other Objects	4,541,954
Total Budgetary Reserve	\$4,541,954
Total Other Expenditures and Financing Uses	\$13,252,160
TOTAL EXPENDITURES	\$88,435,838

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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	2,810,884	510,885
Capital Reserve Fund - \$ 1431	10,690,976	12,690,976
Other Capital Projects Fund	50,000	50,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	400,000	400,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$31,665,984	\$30,075,986

Long-Term Investments

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		
Total General Fund	\$124,600,141	\$119,400,513

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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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

06/30/2021 Estimate 06/30/2022 Projection

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

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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 FundChild 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 FundOther 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 FundsInternal 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 FundPrivate 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

<u>Long-Term Indebtedness</u>		<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530	Lease-Purchase Obligations		
0540	Accumulated Compensated Absences		
0550	Authority Lease Obligations		
0560	Other Post-Employment Benefits (OPEB)		
0590	Other Noncurrent Liabilities		
Total Permanent Fund		\$124,600,141	\$119,400,513
Total Long-Term Indebtedness			

06/30/2021 Estimate 06/30/2022 Projection

<u>Short-Term Payables</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	
Permanent Fund	

Total Short-Term Payables	\$124,600,141	\$119,400,513
TOTAL INDEBTEDNESS		

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
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			
Total Instruction		\$14,259	\$7,130
2000 Support Services			
2100 Support Services - Students			
2200 Support Services - Instructional Staff			
2300 Support Services - Administration			
2400 Support Services - Pupil Health			
2500 Support Services - Business			
2600 Operation and Maintenance of Plant Services			
2700 Student Transportation Services			
2800 Support Services - Central			
2900 Other Support Services			
Total Support Services			
3000 Operation of Non-Instructional Services			
3200 Student Activities			
3300 Community Services			
3400 Scholarships and Awards			
Total Operation of Non-Instructional Services			
4000 Facilities Acquisition, Construction and Improvement Services			
4000 Facilities Acquisition, Construction and Improvement Services			
Total Facilities Acquisition, Construction and Improvement Services			
5000 Other Expenditures and Financing Uses			
5100 Debt Service / Other Expenditures and Financing Uses			
5200 Interfund Transfers - Out			
5300 Transfers Out to Component Units/Primary Governments			
5500 Special and Extraordinary Items			
5900 Budgetary Reserve			
Total Other Expenditures and Financing Uses			
Total Estimated Expenditures and Other Financing Uses		\$14,259	\$7,130

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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		
Total Regular Programs - Elementary / Secondary	\$14,259	\$7,130
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

NonSpecial Education Special Education

Description

- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Nonpublic School Programs

1600 Adult Education Programs

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Adult Education Programs

1700 Higher Education Programs for Secondary Students

- 500 Other Purchased Services
- 600 Supplies

Total Higher Education Programs for Secondary Students

1800 Pre-Kindergarten

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Pre-Kindergarten

Total Instruction

TOTAL EXPENDITURES

\$14,259	\$7,130
\$14,259	\$7,130

Account Description	Amounts
0810 Nonspendable Fund Balance	754,312
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,343,349
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,260,694
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,604,043
5900 Budgetary Reserve	4,541,954
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,900,309