

Warren County School District

Warren, Pennsylvania

FINAL BUDGET

2022-2023

June 27, 2022





Warren County School District

Final Budget 2022-2023

1. Introduction

The Warren County School District's (WCSD) Final Budget for the 2022-2023 school year is \$93,251,092. This is \$6,815,254 more than the 2021-2022 school year budget of \$86,435,838. The Final Budget is designed to serve an estimated enrollment of 3,875 students, which is a decrease of approximately 72 students or 1.8% from the 2021-2022 school year.

The Final Budget is presented in 7 sections.

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

RESOLUTION NO. _____

2022-2023 ANNUAL TAX LEVY AND RESOURCE ALLOCATION RESOLUTION

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

The Board of School Directors, for school purposes, hereby approves the following annual tax levy/structure and resource allocation as a part of its Budget for the 2022-2023 fiscal year, with proposed expenditures of \$93,251,092:

1. A tax of 55.8371 Mills (\$5.58371 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 Nonspendable/Unassigned Fund Balance of \$4,773,208 as of June 30, 2022.
4. Designated/Committed Fund Balance of \$13,802,349 as of June 30, 2022.
 - a. Capital Improvements \$3,058,600
 - b. PSERS \$4,300,000
 - c. School Board and Tax Compliance \$1,000,000
 - d. Medical \$780,256
 - e. Textbook \$1,273,851
 - 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 27th day of June, 2022.

ATTEST:

WARREN COUNTY SCHOOL
DISTRICT

Secretary, Board of School Directors

BY _____
President, Board of School Directors

What does the 2022 - 2023 budget include?

School Building Budgets

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

Career and Technology Programs

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

Curriculum

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

Curriculum Writing and Mapping – All disciplines are reviewed regularly, and changes will be brought before the Board, as needed. Curriculum Specialists in three of the four content areas (Mathematics, English Language Arts, and Social Studies) are working on curriculum revisions and designing district-wide common assessments for the 2022-2023 school year. Academic coaches and curriculum coordinators are updating elementary math, ELA, social studies, and science planned instruction and curriculum maps.

Professional Development - Focus areas will include Universal Design for Learning (UDL), Autistic and emotional support, enriching/challenging high achieving students, Chapter 14 and 15, Virtual Instruction and Education, Instructional Best Practices, STEM, Classroom Technology Integration, Curriculum Development, Amplify CKLA English Language Arts curriculum (k-5), social and emotional strategies for teachers, building level data analysis, and School-wide Positive Behavioral Interventions and Supports. Additional professional development will include differentiation and small group instruction in both reading and mathematics.

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

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

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

Dual Enrollment

Students will continue to have the opportunity to enroll in undergraduate coursework offered through dual enrollment courses at Mercyhurst University; St. Bonaventure University conducted at the Pine Grove Campus; dual enrollment courses offered through Clarion University in an online format; dual enrollment courses through the University of Pittsburgh at Bradford with courses offered within the District through accreditation of the District's teaching staff; dual enrollment courses offered by the Northern Pennsylvania Regional College with courses offered at Hi-Ed in the evening hours; and dual enrollment credit opportunities from both Penn College NOW and Jamestown Community College for Warren County Career Center students. There are no general fund dollars allocated for tuition expenses because they are paid directly by students and their parents.

EL (English Learners)

The District will provide ELL services via contracted services with the IU5.

Full-Day Kindergarten

The District remains committed to maintaining a full-day kindergarten program and has allocated the appropriate funding.

Tutoring

The District plans to continue elementary tutoring during the 2022-2023 school year, as well as utilizing the online tutoring program, BrainFuse for all K-12 students.

Grants

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

Gifted Education

The Gifted Support Program will continue to meet the requirements under Chapter 16 for its gifted support students. The gifted support staff will meet the gifted students' specific academic needs, which must go beyond the general education program. This will lead to specially designed instruction, which may include varied approaches to content and learning to meet the specific learning needs within the classroom environment. The gifted support staff will collaborate with classroom teachers and provide support throughout the year to meet the needs of our high-achieving students. The gifted support teachers will regularly work in collaboration with the regular education teacher to provide pretesting, above level content, and other enrichment services. Through these avenues the gifted support staff will be able to meet the needs of our gifted student population more consistently while enriching the

classroom curriculum. There will be additional enrichment opportunities throughout the year which will allow gifted students to work with district-wide, like-ability peers. The gifted support staff will continue to complete student screenings, testing, and write GIEPs.

STEM Education

All district elementary schools and middle schools will provide STEM education in the 2022-2023 school year. STEM 9 and the STEM Academy will be operational for the 2022-2023 school year. Additionally, the implementation of TV Studios at Eisenhower Middle High School and the STEM Academy will take place during the upcoming school year.

Homebound Instruction

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

McKinney-Vento

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

Online Education

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

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

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

Special Education

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

Athletics

Communities will once again need to support the athletic teams at the schools in a manner similar to what has been done the past few years to help offset costs associated with supplies, uniforms, transportation, dues/fees, and game fees.

K-12 Co-Curricular Offerings

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

Buildings & Grounds

The 2022-2023 school budget will provide for custodial supplies, custodial staff, and custodial equipment necessary to provide clean and safe schools. The Maintenance department will likewise continue to provide support to the academic programs by maintaining operation of District facilities and grounds. Included in the 2022-2023 budget are funds to provide for all utilities and services such as natural gas, electricity, water, refuse collection, and snowplowing.

Contingency Funding

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

Food Services

The Nutrition Group's contract has been sent to PDE for approval for the 2022-2023 school year. Nutrition continues to monitor the food services program and seeks to achieve a break-even financial position in the future while providing a high-quality food service program to students. The National School Breakfast/Lunch/Snack Program (NSLP) will be utilized for the 2022-2023 school year while opting for the Community Eligibility Provision (CEP) Option for all schools in the district.

Transportation

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

School Resource Officers

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

First Aid Certification

The 2022-2023 budget continues to provide the dollars necessary to train and certify appropriate staff members, parents, and students in First Aid.

Seven-Year Technology Plan

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

Seven-Year Textbook Plan

The 2022-2023 budget supports the purchase of new textbooks, per the seven-year textbook plan. It also supports annual online licensing for instructional software, music materials and instruments, WCCC resources and supplies, special education textbooks, and other textbook expenditures as a part of the Seven-Year Textbook Plan with intent to leverage federal pandemic related funding.

Seven-Year Plan – Buildings & Grounds

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

After School Bus Runs

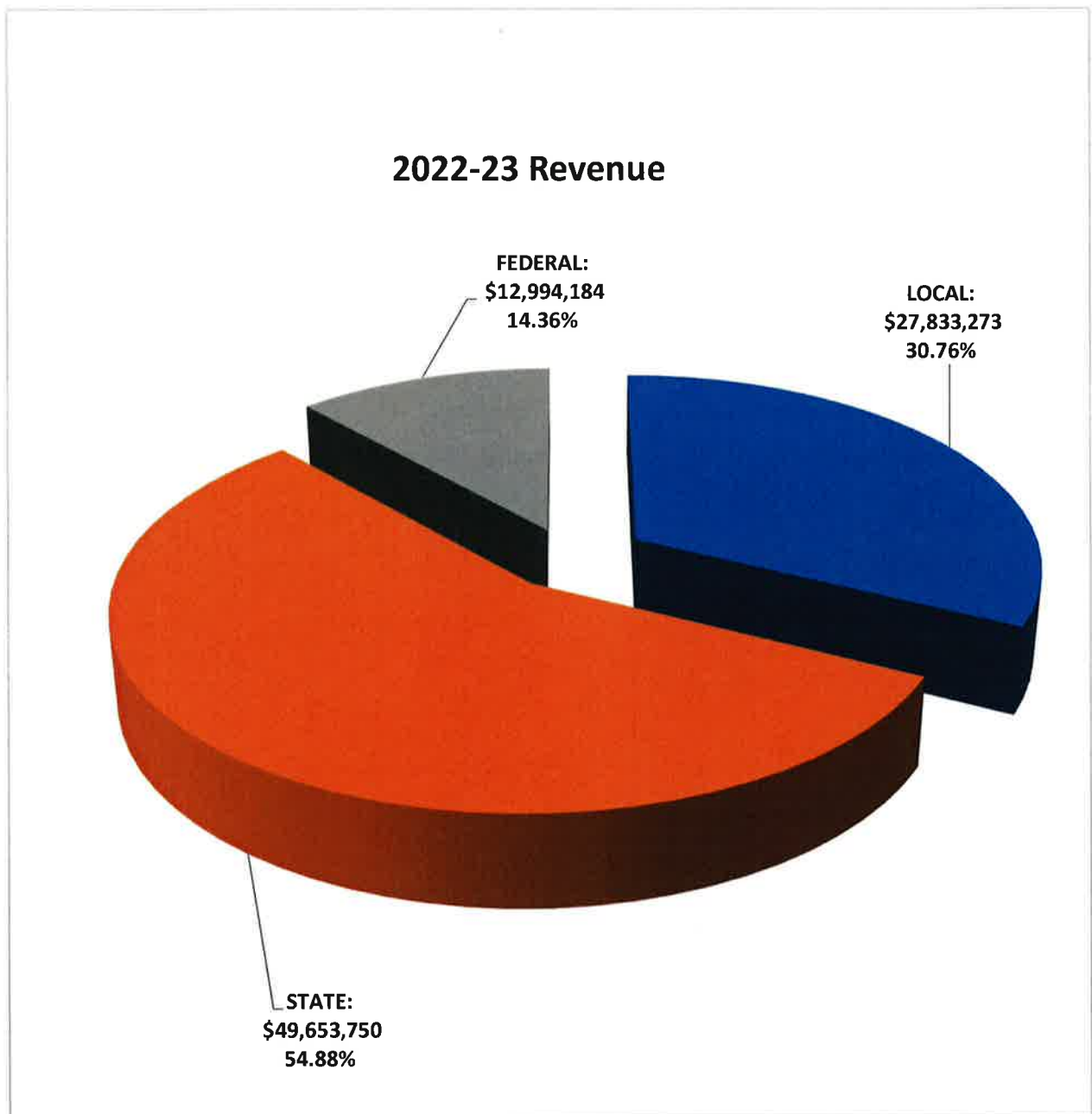
The 2022-2023 budget includes the dollars necessary to cover the post-reimbursement cost of running late buses in each of the four attendance areas.



Warren County School District 2022-2023 Final Budget Budgeted Revenues

LOCAL:	6111 Current Real Estate Tax	\$	20,272,837		
	6113 Public Utility Realty	\$	28,000		
	6114 Pay In Lieu of Taxes/Forestry	\$	286,526		
	6143 Occupational Privilege/511	\$	73,000		
	6151 Earned Income/511	\$	3,202,500		
	6153 Real Estate Transfer/511	\$	402,500		
	6400 Delinquent Taxes	\$	1,802,911		
	6500 Earnings/Temp Investments	\$	15,000		
	6700 Athletic Contributions	\$	50,000		
	6900 Tuition and Other	\$	1,510,000		
	6900 Contributions/Student Fees/Misc	\$	70,000		
	6900 Miscellaneous	\$	120,000	\$	27,833,273 30.76%
STATE:	7110 Basic Education Subsidy	\$	26,298,778		
	7140 Subsidies for Charter Schools	\$	-		
	7160 Tuition-Orph/Private	\$	70,000		
	7220 Vocational Education	\$	403,000		
	7271 Special Education Subsidy	\$	4,457,604		
	7310 Pupil Transportation	\$	3,512,000		
	7320 Rentals & Sinking Fund	\$	1,033,006		
	7330 Medical & Dental Svcs	\$	85,000		
	7340 Homestead Farmstead Tax Reduction	\$	3,448,961		
	7505 Ready to Learn	\$	1,023,439		
	7505 Extra Grants	\$	-		
	7810 Soc Sec/State Share	\$	1,554,052		
	7820 Retirement/State Share	\$	7,767,910	\$	49,653,750 54.88%
FEDERAL:	8100 Unrestricted Impact Aid	\$	125,000		
	8512 Restricted, IDEA, Part B	\$	1,063,043		
	8514 ECIA Title I	\$	1,608,462		
	8515 Title IID/Tch Quality	\$	174,160		
	8517 21st Century	\$	768,211		
	8517 Title IV	\$	124,080		
	8519 Rural Low Income	\$	-		
	8521 Vocational Carl Perkins	\$	84,141		
	8733 QZAB Interest	\$	1,802,439		
	8743 ESSER II	\$	301,950		
	8744 ESSER III (ARP ESSER)	\$	5,850,764		
	8749 PCCD COVID 19	\$	-		
	8751 ARP ESSER Learning Loss	\$	592,605		
	8752 ARP ESSER Summer Programming	\$	77,656		
	8753 ARP ESSER After School Programming	\$	24,000		
	8810 Medical Asst. Reim/ACCESS	\$	377,673		
	8820 Medical Assistance/Health	\$	20,000	\$	12,994,184 14.36%
		\$	90,481,207		

LOCAL: \$ 27,833,273
STATE: \$ 49,653,750
FEDERAL: \$ 12,994,184



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

		5.9.22	6.27.22
		0 Mills	.5 Mill
		2022-23 Proposed Final	2022-23 FINAL
LOCAL			
6010 Assessed Value		\$ 455,889,651	\$ 455,889,651
	<i>Millage Rate</i>	55.3371000	55.8371000
Gross Levy		\$ 25,227,611	\$ 25,455,556
7340 Gaming/Homestead		\$ 3,448,961	\$ 3,538,975
NET TAX LEVY		\$ 21,778,650	\$ 21,916,581
	<i>Estimated % collected</i>	93.00%	92.50%
6111 Current Real Est Tax		\$ 20,254,145	\$ 20,272,837
TOTAL CURRENT		\$ 20,254,145	\$ 20,272,837
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		\$ 3,202,500	\$ 3,202,500
6153 Real Estate Transfer/511		\$ 402,500	\$ 402,500
TOTAL ACT 511 PROP TAX		\$ 3,605,000	\$ 3,605,000
6400 Delinquent Taxes		\$ 1,802,911	\$ 1,802,911
TOTAL DELINQUENT TAXES		\$ 1,802,911	\$ 1,802,911
TOTAL TAXES		\$ 26,049,582	\$ 26,068,273
6510 Earnings/Temp Dep		\$ 15,000	\$ 15,000
6710 Athletic Contributions		\$ 50,000	\$ 50,000
6910 Rental Income		\$ 20,000	\$ 20,000
6920 Contributions/Student Fees/misc		\$ 70,000	\$ 70,000
694X Tuition & Incarcerated Ed		\$ 100,000	\$ 100,000
6900 Misc Revenue		\$ 1,510,000	\$ 1,510,000
TOTAL OTHER		\$ 1,765,000	\$ 1,765,000
TOTAL LOCAL REVENUE		\$ 27,814,582	\$ 27,833,273

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

	2022-2023	2022-2023
STATE		
7110 Basic Ed Subsidy	\$ 26,298,778	\$ 26,298,778
7140 Subsidy for Charter Schools		
7160 Tuition-Orph/Private	\$ 70,000	\$ 70,000
7220 Vocational Education	\$ 403,000	\$ 403,000
7271 Special Education	\$ 4,457,604	\$ 4,457,604
7311 Pupil Transportation	\$ 3,362,000	\$ 3,362,000
7312 Non-Pub Transportation	\$ 150,000	\$ 150,000
7320 Rentals & Sinking Fund	\$ 1,033,006	\$ 1,033,006
7330 Medical & Dental Services	\$ 85,000	\$ 85,000
7340 Property Tax Relief	\$ 3,448,961	\$ 3,448,961
7361 Safe & Secure		
7501 Block Grant		
7xxx Ready to Learn	\$ 1,023,439	\$ 1,023,439
7505 Extra Grants		
7810 Soc Cec/State Share	\$ 1,554,052	\$ 1,554,052
7820 Retirement/State Share	\$ 7,767,910	\$ 7,767,910
TOTAL STATE REVENUE	\$ 49,653,750	\$ 49,653,750
FEDERAL		
8100 Unrestricted Grants (Impact Aid)	\$ 125,000	\$ 125,000
8512 Restricted, IDEA, Part B	\$ 1,063,043	\$ 1,063,043
8514 Ed of Disadvantages ECIA Title I	\$ 1,646,776	\$ 1,608,462
8515 Title IIA Improv Tchr Qual	\$ 209,730	\$ 174,160
8517 21st Century	\$ 768,211	\$ 768,211
8517 Title IVA	\$ 123,727	\$ 124,080
8519 Rural Low Income Schools Title VI	\$ -	\$ -
8521 Vocational Carl Perkins	\$ 84,141	\$ 84,141
8522 Vocational Ed Grant	\$ -	\$ -
8691 Other Federal Medical Access	\$ -	\$ -
87XX STIMULUS	\$ -	\$ -
8733 QZAB Interest	\$ 1,802,439	\$ 1,802,439
8734 Race To The Top	\$ -	\$ -
8741 Elem and Sec School Emergency Relief (ESSER)	\$ -	\$ -
8743 ESSER II	\$ 6,888,477	\$ 301,950
8744 ESSER III (ARP ESSER)	\$ -	\$ 5,850,764
8749 PCCD COVID 19	\$ -	\$ -
8751 ARP ESSER Learning Loss	\$ -	\$ 592,605
8752 ARP ESSER Summer Programming	\$ -	\$ 77,656
8753 ARP ESSER After School Programming	\$ -	\$ 24,000
8810 Medical Assistance	\$ 406,886	\$ 397,673
8820 Medical Assistance/Health		
TOTAL FEDERAL REVENUE	\$ 13,118,430	\$ 12,994,184
9000 Other Revenue	\$ -	\$ -
TOTAL REVENUE	\$ 90,586,762	\$ 90,481,207



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

Function	Description	Expenditure
1110	Regular Instruction	\$ 32,698,799
1190	Federal Programs	\$ 1,969,807
1192	21st Century	\$ 469,220
1211	Life Skills Support - Public	\$ 1,014,052
1221	Hearing	\$ 28,978
1225	Student Support - Speech & Language	\$ 72,100
1231	Emotional Support - Public	\$ 1,662,865
1232	Emotional Support - PRRI	\$ 75,123
1233	Autistic Support	\$ 1,371,025
1241	Learning Support - Public	\$ 3,247,555
1243	Gifted Support	\$ 521,357
1260	Exceptional Students - Physical Support	\$ 41,223
1270	Multi-Handicapped Support	\$ 180,965
1290	IDEA and Access	\$ 5,090,885
1320	Vocational: Marketing	\$ 3,500
1330	Health Occupations Education	\$ 126,908
1370	Vocational: Electronics	\$ 5,000
1380	Vocational: Trade & Industry	\$ 1,369,349
1390	Vocational Instructions	\$ 214,895
1420	Summer School	\$ 30,827
1430	Homebound	\$ 5,766
1490	Other Instruction: Tutoring/Coaches	\$ 53,578
1500	Non-Public	\$ 17,236
2111	Supervision of Student Services	\$ 89,187
2120	Guidance	\$ 1,851,899
2130	Attendance Services	\$ 1,855
2140	Scoring	\$ 8,498
2142	Psychological Testing	\$ 514,416
2143	Psychological Counseling	\$ 85,073
2152	Speech Pathology	\$ 756,448
2160	Social Work Services	\$ 264,583
2170	Student Accounting Services	\$ 74,900
2190	Other Student Services	\$ 1,113
2220	Technology - Support Services	\$ 119,907
2250	Library Services	\$ 607,612
2260	Curriculum Development	\$ 1,041,334
2270	Staff Development	\$ 5,168
2271	Professional Development: Certificated Staff	\$ 229,629
2272	Professional Development: Non Certificated Staff	\$ 300
2290	21st Century	\$ 1,624,054
2310	Board of Education Services	\$ 111,803
2320	Board Treasurer Services	\$ 4,287
2330	Tax Collection	\$ 198,373
2350	Legal Services	\$ 225,304
2360	Office of the Superintendent	\$ 385,993
2380	Office of the Principal	\$ 4,035,526



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

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

\$ 93,251,092

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Final
1110 Regular Instruction	Salaries/Wages	100	Minweaser	15,303,409
	Benefits & Burden	200	Minweaser	11,046,197
	Professional Svc.	300	Minweaser	612,000
	Property Maint. Svc.	400	Minweaser	11,339
	Transp/Training/Comm/Tuit	500	Minweaser	3,829,579
	Supplies	600	Minweaser	1,878,375
	Dues/Judgements/Misc.	800	Minweaser	17,899
				32,698,799
1190 Federal Programs	Salaries/Wages	100	Minweaser	1,121,094
	Benefits	200	Minweaser	794,696
	Supplies	600	Minweaser	54,017
	Equipment	700	Minweaser	0
				1,969,807
1192 21st Century	Salaries/Wages	100	Minweaser	282,870
	Benefits	200	Minweaser	121,380
	Professional Svc.	300	Minweaser	0
	Transp/Training/Comm/Tuit	500	Minweaser	11,970
	Supplies	600	Minweaser	53,000
				469,220
1211 Life Skills	Salaries/Wages	100	Mead	567,618
	Benefits	200	Mead	446,434
				1,014,052
1221 / Hearing	Salaries/Wages	100	Mead	17,488
	Benefits	200	Mead	11,490
				28,978
1225/Student Support - Speech & Language	Salaries/Wages	100	Mead	72,100
	Benefits	200	Mead	0
				72,100
1231 Emotional Support - Public	Salaries/Wages	100	Mead	910,695
	Benefits	200	Mead	752,169
				1,662,865
1232 Emotional Support-PRRI	Salaries/Wages	100	Mead	52,500
	Benefits	200	Mead	22,623
				75,123
1233 Autistic Support	Salaries/Wages	100	Mead	768,543
	Benefits	200	Mead	602,481
				1,371,025
1241 Learning Support - Public	Salaries/Wages	100	Mead	1,766,533
	Benefits	200	Mead	1,481,022
				3,247,555
1242 Learning Support - PRRI	Salaries/Wages	100	Mead	0
	Benefits	200	Mead	0
				0
1243 Gifted	Salaries/Wages	100	Minweaser	299,240
	Benefits	200	Minweaser	193,146
	Transp/Training/Comm/Tuit	500	Minweaser	7,957
	Supplies	600	Minweaser	17,232
	Equipment	700	Minweaser	0
	Dues/Judgements/Misc.	800	Minweaser	3,782
				521,357

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Final
1260 Exceptional Students - Physical Support	Salaries/Wages	100	Mead	17,037
	Benefits	200	Mead	24,187
				41,223
1270 Multi-Handicapped Support	Salaries/Wages	100	Mead	99,420
	Benefits	200	Mead	81,545
				180,965
1290 IDEA, ACCESS, SPEC ED	Salaries/Wages	100	Mead	956,222
	Benefits	200	Mead	707,781
	Professional Svc.	300	Mead	467,095
	Transp/Training/Comm/Tuit	500	Mead	2,779,699
	Supplies	600	Mead	128,751
	Equipment	700	Mead	10,710
	Dues/Judgements/Misc.	800	Mead	40,628
				5,090,885
1320 Vocational Marketing	Salaries/Wages	100	Weber	0
	Benefits	200	Weber	0
	Professional Svc.	300	Weber	0
	Supplies	600	Weber	3,500
				3,500
1330 Health Occupations Education	Salaries/Wages	100	Weber	69,950
	Benefits	200	Weber	48,958
	Supplies	600	Weber	8,000
				126,908
1370 Electronics	Supplies	600	Weber	5,000
	Equipment	700	Weber	0
				5,000
1380 Vocational - Trade & Industry	Salaries/Wages	100	Weber	738,637
	Benefits	200	Weber	547,712
	Professional Svc.	300	Weber	0
	Property Maint. Svc.	400	Weber	0
	Supplies	600	Weber	83,000
	Equipment	700	Weber	0
				1,369,349
1390 Vocational - Instructional	Salaries/Wages	100	Weber	67,926
	Benefits	200	Weber	50,039
	Professional Svc.	300	Weber	2,140
	Transp/Training/Comm/Tuit	500	Weber	4,815
	Supplies	600	Weber	67,095
	Equipment	700	Weber	20,880
	Dues/Judgements/Misc.	800	Weber	2,000
				214,895
1420 Summer School	Salaries/Wages	100	Weber	21,279
	Benefits	200	Weber	9,131
	Supplies	600	Weber	417
				30,827
1430-Homebound Homebound	Salaries/Wages	100	Mead	4,035
	Benefits	200	Mead	1,731
				5,766
1440 / Alt ED	Transp/Training/Comm/Tuit	500	Mead	0
				0

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Final
1490 Other Instruction - Tutoring/Coaches Tutoring/Coaches	Salaries/Wages	100	Minweaser	33,990
	Benefits	200	Minweaser	14,585
	Professional Svc.	300	Minweaser	0
	Transp/Training/Comm/Tuit	500	Minweaser	337
	Supplies	600	Minweaser	4,666
				53,578
1500 - Non-Public	Supplies	300	Minweaser	38,997
		600	Minweaser	(21,761)
				17,236
2111 Pupil Services	Salaries/Wages	100	Mead	56,460
	Benefits	200	Mead	24,227
	Professional Svc.	300	Mead	0
	Transp/Training/Comm/Tuit	500	Mead	8,500
	Supplies	600	Mead	0
				89,187
2120 Guidance	Salaries/Wages	100	Minweaser	1,093,459
	Benefits	200	Minweaser	721,600
	Transp/Training/Comm/Tuit	500	Minweaser	2,271
	Supplies	600	Minweaser	26,625
	Equipment	700	Minweaser	7,944
				1,851,899
2130 Attendance Services	Salaries/Wages	100	Mead	0
	Benefits	200	Mead	0
	Transp/Training/Comm/Tuit	500	Mead	1,855
				1,855
2140 Scoring	Professional Svc.	300	Minweaser	8,498
				8,498
2142 Psychological Testing Services	Salaries/Wages	100	Mead	308,642
	Benefits	200	Mead	205,775
				514,416
2143 Psychological Counseling	Salaries/Wages	100	Mead	45,575
	Benefits	200	Mead	39,498
				85,073
2152 Speech Pathology	Salaries/Wages	100	Mead	458,977
	Benefits	200	Mead	297,471
				756,448
2160 Social Work Services	Salaries/Wages	100	Mead	153,694
	Benefits	200	Mead	110,889
				264,583
2170 Student Accounting	Salaries/Wages	100	Minweaser	37,846
	Benefits	200	Minweaser	36,519
	Transp/Training/Comm/Tuit	500	Minweaser	535
				74,900
2190 - Administrative - Supplemental	Supplies	600	Minweaser	1,113
				1,113
2220 Technology-Support Services	Salaries/Wages	100	Mead	69,950
	Benefits	200	Mead	49,957
				119,907

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Final
2240	Salaries/Wages	100	Minweaser	0
Tech Teaching - Title IID	Benefits	200	Minweaser	0
	Professional Svc.	300	Minweaser	0
				0
2250	Salaries/Wages	100	Minweaser	335,242
Library Services	Benefits	200	Minweaser	229,155
	Professional Svc.	300	Minweaser	0
	Transp/Training/Comm/Tuit	500	Minweaser	0
	Supplies	600	Minweaser	8,606
	Equipment	700	Minweaser	34,609
				607,612
2260	Salaries/Wages	100	Minweaser	637,010
Curriculum Development	Benefits	200	Minweaser	404,324
				1,041,334
2270	Salaries/Wages	100	Minweaser	0
Staff Development	Benefits	200	Minweaser	0
	Professional Svc.	300	Minweaser	0
2270 - Staff Development	Transp/Training/Comm/Tuit	500	Minweaser	2,385
	Supplies	600	Minweaser	1,670
	Equipment	700	Minweaser	0
	Dues/Judgements/Misc.	800	Minweaser	1,113
				5,168
2271	Salaries/Wages	100	Minweaser	6,696
Prof Devel - Certificated	Benefits	200	Minweaser	109,873
	Professional Svc.	300	Minweaser	53,378
	Property Maint. Svc.	400	Minweaser	0
	Transp/Training/Comm/Tuit	500	Minweaser	48,749
	Supplies	600	Minweaser	10,933
				229,629
2272 / Non-Cert PD	Transp/Training/Comm/Tuit	500	Minweaser	0
				0
2272 Prof Devel - Non Certificated	Professional Svc.	300	Minweaser	300
				300
2290 21st Century	Salaries/Wages	100	Minweaser	1,000,102
	Benefits	200	Minweaser	568,476
	Professional Svc.	300	Minweaser	40,500
	Transp/Training/Comm/Tuit	500	Minweaser	6,785
	Supplies	600	Minweaser	8,191
				1,624,054
2310 - Board of Education Services	Salaries/Wages	100	Stewart	8,755
	Benefits	200	Stewart	3,757
	Professional Svc.	300	Stewart	44,966
	Transp/Training/Comm/Tuit	500	Stewart	30,626
	Supplies	600	Stewart	7,001
	Dues/Judgements/Misc.	800	Stewart	16,698
				111,803
2320 - Board Treasurer Services	Salaries/Wages	100	Stewart	3,000
	Benefits	200	Stewart	1,287
				4,287

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Final Budget

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

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Final Budget

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

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Final Budget

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

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Final Budget

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

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2022-2023 Final Budget

Function	Description	Account Number	Budget Responsibility	2022-2023 Final
5130 / Refund of Prior Yr Revenues	Dues/Judgements/Misc.	800	Grosch	0
				0
5220 / Athletics	Fund Transfers	900	Grosch	921,312
				921,312
5220 / Food Service	Fund Transfers	930	Grosch	350,000
				350,000
5230 / Capital Res.	Fund Transfers	900	Grosch	650,000
				650,000
5900 / Contingency	Unresolved Staff	912	Stewart	400,000
5900 / Contingency	Fuel Transportation Contingency	900	Stewart	150,000
5900 / Contingency	Board Goals/Facilities Plan	900	Stewart	450,000
Contingency Total				1,000,000
				\$ 93,251,092

Revenues	\$ 90,481,207
Revenue Millage Increase	\$ -
Expenses	\$ 93,251,092
Total Surplus (Deficit)	\$ (2,769,885)

Planned Committed Use:

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

Surplus (Deficit) After Committed Use	\$ (2,469,885)
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**CONTINGENCY SCHEDULE
FINAL BUDGET
2022-2023**

	CONTINGENCY 2022-23	
Board Goals	\$	50,000
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
LEARNING LOSS AND SUPPORT:		
Textbooks	\$	400,000
TOTAL LEARNING LOSS AND SUPPORT	\$	400,000
TOTAL	\$	1,000,000
		*

* Due to the COVID 19 Pandemic, the uncertainty of "normal brick and mortar school district operations", and the uncertainty of local tax revenue and other funding, dollars were budgeted in contingency.

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022

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 2022-2023 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 2022-2023 (compared to 2021-2022)?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$93251092
Ending Unassigned Fund Balance	\$1503663
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.61%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006) School District Name : Warren County SD	County : Warren	AUN Number : 105628302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/9/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency and unexpected expenditures due to normal business occurrences and COVID 19 pandemic.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Based on unaudited projected outcome for 2021 -2022 and budgeted 2022-2023 financial performance. Used for COVID 19 emergency & unexpected expenditures and/or unrealized revenues/expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds for the following: Capital Projects, PSERS Mandated Expenses, Tax and School Board Contingencies, Medical Expenses, Textbook Purchases, Technology Purchases, Building Furniture/Fixtures, Misc. Planned Expenditures.

ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	799,660
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,802,349
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,973,548

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$17,775,897

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	27,833,273
7000 Revenue from State Sources	49,653,750
8000 Revenue from Federal Sources	12,994,184
9000 Other Financing Sources	

\$90,481,207

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$108,257,104

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	20,272,837
6113 Public Utility Realty Taxes	28,000
6114 Payments in Lieu of Current Taxes - State / Local	286,525
6140 Current Act 511 Taxes - Flat Rate Assessments	73,000
6150 Current Act 511 Taxes - Proportional Assessments	3,605,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,802,911
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	50,000
6990 Refunds and Other Miscellaneous Revenue	1,700,000

\$27,833,273

REVENUE FROM LOCAL SOURCES

REVENUE FROM STATE SOURCES

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

\$49,653,750

REVENUE FROM STATE SOURCES

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	125,000
8512 IDEA, Part B	1,063,043
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,608,462
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	174,160
8517 NCLB, Title IV - 21st Century Schools	892,291
8521 Vocational Education - Operating Expenditures	84,141
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	1,802,439
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	301,950
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,850,764

Amount	
	REVENUE FROM FEDERAL SOURCES
592,605	8751 ARP ESSER Learning Loss
77,656	8752 ARP ESSER Summer Programs
24,000	8753 ARP ESSER Afterschool Programs
20,000	8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program
377,673	8830 Medical Assistance Reimbursements (Access) - Early Intervention
\$12,994,184	REVENUE FROM FEDERAL SOURCES
90,481,207	TOTAL ESTIMATED REVENUES AND OTHER SOURCES

Act 1 Index (current): 4.9%		
Calculation Method:		
Approx. Tax Revenue from RE Taxes:		\$20,272,837
Amount of Tax Relief for Homestead Exclusions		\$3,538,975
Total Approx. Tax Revenue:		\$23,811,812
Approx. Tax Levy for Tax Rate Calculation:		\$25,455,556
	Warren	Total
2021-22 Data		
a. Assessed Value	\$459,887,076	\$459,887,076
b. Real Estate Mills	55.3371	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,533,509,403	\$1,533,509,403
d. Assessed Value	\$455,889,651	\$455,889,651
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$25,448,817	\$25,448,817
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2021-22 Tax Levy	\$25,448,817	\$25,448,817
(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	92.500000%	92.500000%
k. Tax Levy Needed	\$25,455,556	\$25,455,556
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate		
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$25,455,556	\$25,455,556
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,916,581
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,272,837
(n * Est. Pct. Collection)		

Act 1 Index (current):	4.9%
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	\$20,272,837
Amount of Tax Relief for Homestead Exclusions	\$3,538,975
Total Approx. Tax Revenue:	\$23,811,812
Approx. Tax Levy for Tax Rate Calculation:	\$25,455,556
	Warren
	Total

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

Information Related to Property Tax Relief	
V. Assessed Value Exclusion per Homestead	\$6,335.50
Number of Homestead/Farmstead Properties	10004
Median Assessed Value of Homestead Properties	10004
	\$20,181

Act 1 Index (current): 4.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$20,272,837

\$3,538,975

\$23,811,812

\$25,455,556

Warren

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,448,961	Lowering RE Tax Rate	\$0	\$3,448,961
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$90,014			\$90,014
Amount of Tax Relief from State/Local Sources				\$3,538,975

CODE

6111	Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills			
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills								
Warren	455,889,651	55.8371	25,455,556				92.50000%				
Totals:	455,889,651		25,455,556	-	3,538,975	=	21,916,581	X	92.50000%	=	20,272,837
Estimated Revenue											
6120	Current Per Capita Taxes, Section 679										
6140	Current Act 511 Taxes— Flat Rate Assessments										
6141	Current Act 511 Per Capita Taxes										
6142	Current Act 511 Occupation Taxes— Flat Rate										
6143	Current Act 511 Local Services Taxes										
6144	Current Act 511 Trailer Taxes										
6145	Current Act 511 Business Privilege Taxes— Flat Rate										
6146	Current Act 511 Mechanical Device Taxes— Flat Rate										
6149	Current Act 511 Taxes, Other Flat Rate Assessments										
Total Current Act 511 Taxes— Flat Rate Assessments											
6150	Current Act 511 Taxes— Proportional Assessments										
6151	Current Act 511 Earned Income Taxes										
6152	Current Act 511 Occupation Taxes										
6153	Current Act 511 Real Estate Transfer Taxes										
6154	Current Act 511 Amusement Taxes										
6155	Current Act 511 Business Privilege Taxes										
6156	Current Act 511 Mechanical Device Taxes— Percentage										
6157	Current Act 511 Mercantile Taxes										
6159	Current Act 511 Taxes, Other Proportional Assessments										
Total Current Act 511 Taxes— Proportional Assessments											
Total Act 511, Current Taxes											
					Act 511 Tax Limit	-->	1,533,509,403	X	12	Mills	18,402,413 (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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	Current Real Estate Taxes									
	Warren	55.3371	55.8371	0.91%	Yes	4.9%				
	Current Act 511 Taxes-- Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.9%				

Description

1000 Instruction		
1100 Regular Programs - Elementary / Secondary	35,138,176	
1200 Special Programs - Elementary / Secondary	13,306,126	
1300 Vocational Education	1,719,653	
1400 Other Instructional Programs - Elementary / Secondary	90,172	
1500 Nonpublic School Programs	17,236	
Total Instruction	\$50,271,363	
2000 Support Services		
2100 Support Services - Students	3,647,972	
2200 Support Services - Instructional Staff	3,628,005	
2300 Support Services - Administration	5,199,322	
2400 Support Services - Pupil Health	1,767,623	
2500 Support Services - Business	1,160,396	
2600 Operation and Maintenance of Plant Services	6,269,157	
2700 Student Transportation Services	6,162,868	
2800 Support Services - Central	4,631,469	
2900 Other Support Services	107,000	
Total Support Services	\$32,573,812	
3000 Operation of Non-Instructional Services		
3200 Student Activities	344,326	
3300 Community Services	16,468	
Total Operation of Non-Instructional Services	\$360,794	
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	7,123,811	
5200 Interfund Transfers - Out	1,921,312	
5900 Budgetary Reserve	1,000,000	
Total Other Expenditures and Financing Uses	\$10,045,123	
Total Estimated Expenditures and Other Financing Uses	\$93,251,092	

Amount

<u>Description</u>	
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,707,723
200 Personnel Services - Employee Benefits	11,962,273
300 Purchased Professional and Technical Services	612,000
400 Purchased Property Services	11,339
500 Other Purchased Services	3,841,550
600 Supplies	1,985,392
800 Other Objects	17,899
Total Regular Programs - Elementary / Secondary	\$35,138,176
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,527,396
200 Personnel Services - Employee Benefits	4,322,877
300 Purchased Professional and Technical Services	467,095
500 Other Purchased Services	2,787,656
600 Supplies	145,982
700 Property	10,710
800 Other Objects	44,410
Total Special Programs - Elementary / Secondary	\$13,306,126
1300 Vocational Education	
100 Personnel Services - Salaries	876,513
200 Personnel Services - Employee Benefits	646,709
300 Purchased Professional and Technical Services	2,140
500 Other Purchased Services	4,815
600 Supplies	166,596
700 Property	20,880
800 Other Objects	2,000
Total Vocational Education	\$1,719,653
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	59,304
200 Personnel Services - Employee Benefits	25,447
500 Other Purchased Services	337
600 Supplies	5,084
Total Other Instructional Programs - Elementary / Secondary	\$90,172
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	38,997
600 Supplies	-21,761
Total Nonpublic School Programs	\$17,236
Total Instruction	\$50,271,363
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,154,652
200 Personnel Services - Employee Benefits	1,435,979
300 Purchased Professional and Technical Services	8,498

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Description	Amount
500 Other Purchased Services	13,161
600 Supplies	27,738
700 Property	7,944
Total Support Services - Students	\$3,647,972
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,049,001
200 Personnel Services - Employee Benefits	1,361,785
300 Purchased Professional and Technical Services	94,178
500 Other Purchased Services	57,919
600 Supplies	29,400
700 Property	34,609
800 Other Objects	1,113
Total Support Services - Instructional Staff	\$3,628,005
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,660,695
200 Personnel Services - Employee Benefits	1,803,802
300 Purchased Professional and Technical Services	448,993
400 Purchased Property Services	899
500 Other Purchased Services	82,529
600 Supplies	96,553
700 Property	22,444
800 Other Objects	83,407
Total Support Services - Administration	\$5,199,322
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	951,384
200 Personnel Services - Employee Benefits	782,517
300 Purchased Professional and Technical Services	7,828
500 Other Purchased Services	3,210
600 Supplies	17,334
700 Property	5,350
Total Support Services - Pupil Health	\$1,767,623
2500 Support Services - Business	
100 Personnel Services - Salaries	643,119
200 Personnel Services - Employee Benefits	477,840
500 Other Purchased Services	20,012
600 Supplies	17,644
800 Other Objects	1,781
Total Support Services - Business	\$1,160,396
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,227,177
200 Personnel Services - Employee Benefits	1,779,242
300 Purchased Professional and Technical Services	189,439
400 Purchased Property Services	621,864
500 Other Purchased Services	219,583
600 Supplies	1,105,271

<u>Description</u>	<u>Amount</u>
700 Property	120,054
800 Other Objects	6,527
Total Operation and Maintenance of Plant Services	\$6,269,157
2700 Student Transportation Services	
100 Personnel Services - Salaries	90,067
200 Personnel Services - Employee Benefits	50,969
500 Other Purchased Services	5,986,112
600 Supplies	34,428
700 Property	557
800 Other Objects	735
Total Student Transportation Services	\$6,162,868
2800 Support Services - Central	
100 Personnel Services - Salaries	1,002,452
200 Personnel Services - Employee Benefits	689,447
300 Purchased Professional and Technical Services	104,450
400 Purchased Property Services	846,882
500 Other Purchased Services	311,902
600 Supplies	147,713
700 Property	1,527,732
800 Other Objects	891
Total Support Services - Central	\$4,631,469
2900 Other Support Services	
500 Other Purchased Services	107,000
Total Other Support Services	\$107,000
Total Support Services	\$32,573,812
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	175,477
200 Personnel Services - Employee Benefits	99,516
300 Purchased Professional and Technical Services	8,560
500 Other Purchased Services	51,032
600 Supplies	9,184
700 Property	557
Total Student Activities	\$344,326
3300 Community Services	
600 Supplies	16,468
Total Community Services	\$16,468
Total Operation of Non-Instructional Services	\$360,794
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,115,630
900 Other Uses of Funds	4,008,181
Total Debt Service / Other Expenditures and Financing Uses	\$7,123,811

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<u>Description</u>		<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		1,921,312
Total Interfund Transfers - Out		\$1,921,312
5900 <u>Budgetary Reserve</u>		
800 Other Objects		1,000,000
Total Budgetary Reserve		\$1,000,000
Total Other Expenditures and Financing Uses		\$10,045,123
TOTAL EXPENDITURES		\$93,251,092

Cash and Short-Term Investments

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

\$34,302,562 **\$32,952,561**

Long-Term Investments

06/30/2022 Estimate 06/30/2023 Projection

General Fund	
Public Purpose (Expendable) Trust Fund	
Other Comptroller-Approved Special Revenue Funds	
Athletic / School-Sponsored Extra Curricular Activities Fund	
Capital Reserve Fund - \$ 690, \$1850	
Capital Reserve Fund - \$ 1431	
Other Capital Projects Fund	
Debt Service Fund	
Food Service / Cafeteria Operations Fund	
Child Care Operations Fund	
Other Enterprise Funds	
Internal Service Fund	
Private Purpose Trust Fund	
Investment Trust Fund	
Pension Trust Fund	
Activity Fund	
Other Agency Fund	

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Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2023 Projection

06/30/2022 Estimate

\$32,952,561

\$34,302,562

Long-Term Indebtedness

06/30/2022 Estimate 06/30/2023 Projection

General Fund

0510 Bonds Payable	80,060,000	75,739,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	700,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	33,000,000	35,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$113,760,000	\$111,389,000

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	

2022-2023 Final General Fund Budget

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06/30/2023 Projection

06/30/2022 Estimate

Long-Term Indebtedness

0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Noncurrent Liabilities

Total 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

06/30/2023 Projection

06/30/2022 Estimate

Long-Term Indebtedness

- 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

2022-2023 Final General Fund Budget

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06/30/2023 Projection

06/30/2022 Estimate

Long-Term IndebtednessInvestment 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 FundPension 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 FundActivity 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 FundOther 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 FundPermanent Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

06/30/2023 Projection

06/30/2022 Estimate

Long-Term Indebtedness

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$113,760,000

\$111,389,000

06/30/2023 Projection

06/30/2022 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		

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$113,760,000	\$111,389,000
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2022-2023 Final General Fund Budget
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary	14,291	7,146
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$14,291	\$7,146
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$14,291	\$7,146
Total Estimated Expenditures and Other Financing Uses		

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

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

\$14,291 \$7,146

\$14,291 \$7,146

Account Description	Amounts
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0810 Nonspendable Fund Balance	799,660
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,502,349
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,503,663
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,006,012

5900 Budgetary Reserve	1,000,000
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,805,672
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