

Warren County School District

Warren, Pennsylvania

PROPOSED FINAL BUDGET

2023-2024

May 22, 2023





Warren County School District

Proposed Final Budget 2023-2024

1. Introduction

The Warren County School District's (WCSD) Proposed Final Budget for the 2023-2024 school year is \$95,551,992. This is \$2,300,900 more than the 2022-2023 school year budget of \$93,251,092. The Proposed Final Budget is designed to serve an estimated enrollment of 3,859 students, which is a decrease of approximately 52 students or 1.3% from the 2022-2023 school year.

The Proposed Final Budget is presented in 7 sections.

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WARREN COUNTY SCHOOL DISTRICT
CENTRAL ADMINISTRATIVE OFFICES
6820 MARKET STREET
RUSSELL PA 16345-3406

AMY J. STEWART
SUPERINTENDENT

May 22, 2023

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

Ladies and Gentlemen:

The following tax structure and resource allocation is presented for your consideration in support of the **Proposed Final Budget** for the 2023-24 school year with expenditures of \$95,551,992.

1. A tax rate 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% Wage and Income Tax
 - B. A 1% Real Estate Transfer Tax
 - C. Local Services Tax of \$5.00
3. Estimated Fund Balance and Budgetary Reserve of \$16,448,857.

Authorization to advertise as legally required is requested.

Respectfully submitted,

FINANCE COMMITTEE

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

What does the 2023 - 2024 budget include?

School Building Budgets

The individual school budgets will use the same allocation method for the 2023-2024 budget as was used in 2022-2023.

Career and Technology Programs

The 2023-2024 budget supports the operation of the Warren County Career Center (WCCC), the District's Area Vocational-Technical School. In 2023-2024, the WCCC will offer 13 programs (Auto Collision, Auto Technology, Building and Construction Occupations, Child Care, 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 all four content areas (Mathematics, English Language Arts, Science and Social Studies) are working on curriculum revisions and designing district-wide common assessments for the 2023-2024 school year. English Language Arts, Mathematics, and Social Studies will have marking period common assessments in grades 6-12. Science will begin implementing the new PA STEEL Standards in grades 6-8, and will also have marking period common assessments in these three grade levels.

Academic coaches and curriculum coordinators have updated elementary math, ELA, social studies, and science planned instruction and curriculum maps.

The district has changed instructional platforms for curriculum mapping and lesson planning beginning with the 2023-2024 school year. The instructional platform being used for the upcoming year is called OnCourse.

Professional Development - Focus areas will be the various state mandates, such as trauma training, safe schools training (Act 55); Chapter 49 mandates including Structured Literacy, Ethics, and Culturally Relevant and Sustaining Education; as well as technology updates; MDT Manual; Instructional Best Practices; PA STEEL Standards and STEM Integration; Classroom Technology Integration; Curriculum Development; Amplify CKLA English Language Arts curriculum (k-5) and intervention; assessment and grading; OnCourse curriculum mapping and lesson planning; social and emotional strategies; building level data analysis; and School-Wide Positive Behavioral Interventions and Supports.

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 2023-2024 school year.

The District's elementary staff will continue to implement the MTSS model in English Language Arts/Reading during the 2023-2024 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. Mathematics intervention will also be included.

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.

Dual Enrollment

Students will continue to have the opportunity to enroll in undergraduate coursework offered through dual enrollment courses at St. Bonaventure University conducted at the Pine Grove Campus; dual enrollment courses offered through Mercyhurst University and Penn-West 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; Harrisburg University through the STEM Academy and dual enrollment credit opportunities from both Penn College NOW and Jamestown Community College for Warren County Career Center students.

During the 2023-2024 school year there is a potential of using a \$75,000 grant which a portion could be allocated for tuition expenses.

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 MTSS tutoring during the 2023-2024 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 2023-2024 school year. STEM 9 and the STEM Academy will be available for students in grades 9-12. Additionally, the implementation of TV Studios at Eisenhower Middle High School and the STEM Academy will take place during the upcoming school year.

In addition to the middle level PLTW courses, new STEM courses are being built at the middle level to integrate the new PA STEEL Science Standards, and to allow for consistency across the district.

The STEM Academy offers two career pathways: Arts & Communication and Engineering & Technology, for 9th to 12th-grade students. Through hands-on learning, students explore robotics, virtual reality (VR), artificial intelligence (AI), coding, and audio and video editing, as just some of the areas available to students to explore in depth. They design, build, and program robots, delve into emerging technologies, develop coding proficiency, and unleash their creativity in multimedia production. With state-of-the-art facilities and equipment, students collaborate and innovate while documenting their growth in a portfolio. Additionally, the STEM Academy will introduce a new pilot training program in partnership with the Aircraft Owners and Pilots Association (AOPA), allowing students to remotely and regularly explore the aviation industry, expand critical thinking skills, and open doors to future careers. Students will also have the ability to earn credit through Harrisburg University of Technology through a few additional course offerings, one in which students can receive their drone certification. Finally, students will also have access to a full TV studio in order to dive deep into many different realms of multimedia.

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 Virtual Academy Services of WCSD 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 continues to expand. For the 2023-2024 school year, the district will provide online educational services to approximately twenty Pennsylvania school districts.

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 2023-2024 school year. Funding for co-curricular activities is primarily used for advisor supplemental salaries for each program.

Buildings & Grounds

The 2023-2024 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 2023-2024 budget are funds to provide for all utilities and services such as natural gas, electricity, water, refuse collection, and snowplowing.

Contingency Funding

The 2023-2024 budget includes a contingency fund in the amount of \$1,450,000 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 approved for the 2023-2024 school year by PDE. Nutrition's new contract is break even for the 2023-2024 school year. The National School Breakfast/Lunch/Snack Program (NSLP) will be utilized for the 2023-2024 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 11,000 miles per school day, or 1.86 million miles annually.

School Resource Officers

The 2023-2024 budget provides the dollars to maintain school resource officers in the District.

First Aid Certification

The 2023-2024 budget continues to provide the dollars necessary to train and certify appropriate staff members, parents, and students in First Aid. Ten district personnel, with at least two in each attendance area, have become certified CPR and First Aid trainers with the credentials to train WCSD staff.

Seven-Year Technology Plan

The 2023-2024 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 2023-2024 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.

Seven-Year Plan – Buildings & Grounds

The 2023-2024 budget supports the Seven-Year Maintenance Plan by addressing projects at the end of their predicted life cycle.

After School Bus Runs

The 2023-2024 budget includes the dollars necessary to cover the post-reimbursement cost of running late buses in each of the four attendance areas.

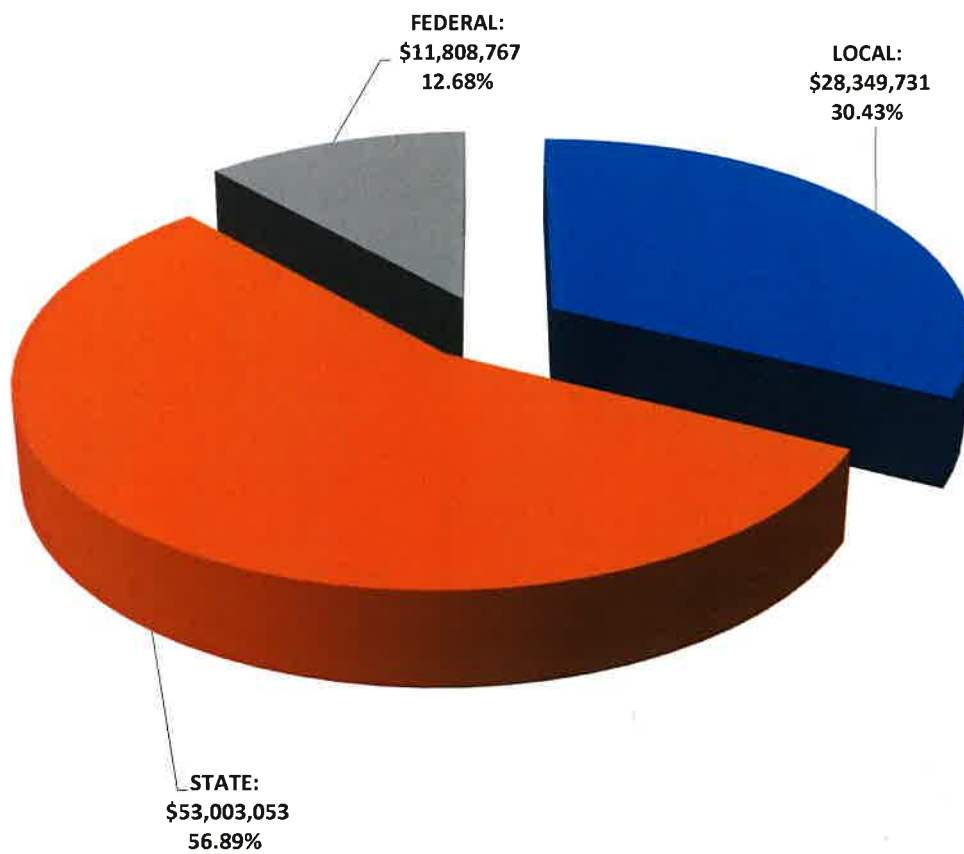


**Warren County School District
2023-2024 Proposed Final Budget
Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	19,960,955		
	6113 Public Utility Realty	\$	26,000		
	6114 Pay In Lieu of Taxes/Forestry	\$	320,000		
	6143 Occupational Privilege/511	\$	80,000		
	6151 Earned Income/511	\$	3,500,000		
	6153 Real Estate Transfer/511	\$	500,000		
	6400 Delinquent Taxes	\$	1,932,776		
	6500 Earnings/Temp Investments	\$	240,000		
	6700 Athletic Contributions	\$	60,000		
	6900 Tuition and Other	\$	1,550,000		
	6900 Contributions/Student Fees/Misc	\$	70,000		
	6900 Miscellaneous	\$	110,000	\$ 28,349,731	30.43%
STATE:	7110 Basic Education Subsidy	\$	28,880,861		
	7140 Subsidies for Charter Schools	\$	-		
	7160 Tuition-Orph/Private	\$	-		
	7220 Vocational Education	\$	400,000		
	7271 Special Education Subsidy	\$	5,183,090		
	7310 Pupil Transportation	\$	3,367,836		
	7320 Rentals & Sinking Fund	\$	1,039,381		
	7330 Medical & Dental Svcs	\$	85,000		
	7340 Homestead Farmstead Tax Reduction	\$	3,448,960		
	7505 Ready to Learn	\$	1,050,340		
	7505 Extra Grants	\$	-		
	7810 Soc Sec/State Share	\$	1,589,736		
FEDERAL:	7820 Retirement/State Share	\$	7,957,848	\$ 53,003,053	56.89%
	8100 Unrestricted Impact Aid	\$	124,000		
	8512 Restricted, IDEA, Part B	\$	1,138,027		
	8514 ECIA Title I	\$	1,670,859		
	8515 Title IID/Tch Quality	\$	215,022		
	8517 21st Century	\$	779,722		
	8517 Title IV	\$	123,727		
	8519 Rural Low Income	\$	-		
	8521 Vocational Carl Perkins	\$	84,141		
	8733 QZAB Interest	\$	1,699,700		
	8743 ESSER II	\$	51,750		
	8744 ESSER III (ARP ESSER)	\$	4,875,848		
	8749 PCCD COVID 19	\$	33,895		
	8751 ARP ESSER Learning Loss	\$	200,624		
	8752 ARP ESSER Summer Programming	\$	24,749		
	8753 ARP ESSER After School Programming	\$	24,000		
	8754 ARP ESSER Homeless C&Y	\$	17,760		
	8755 ARP ESSER ES EMERG Relief WCCC	\$	136,791		
	6833 ESSER IDEA PASS THROUGH	\$	-		
	8810 Medical Asst. Reim/ACCESS	\$	578,153		
	8820 Medical Assistance/Health	\$	30,000	\$ 11,808,767	12.68%
		\$	93,161,551		

LOCAL: \$ 28,349,731
STATE: \$ 53,003,053
FEDERAL: \$ 11,808,767

2023-24 Revenue



**Warren County School District
Proposed Final Budget - Detailed Revenue
2023-2024**

	6.27.22	5.22.23
	.5 Mill	0 Mill
	2022-23 FINAL	2023-24 Proposed Final
LOCAL		
6010 Assessed Value	\$ 455,889,651	\$ 453,490,272
<i>Millage Rate</i>	<i>55.8371000</i>	<i>55.8371000</i>
Gross Levy	\$ 25,455,556	\$ 25,321,582
7340 Gaming/Homestead	\$ 3,538,975	\$ 3,448,961
NET TAX LEVY	\$ 21,916,581	\$ 21,872,621
<i>Estimated % collected</i>	<i>92.50%</i>	<i>91.26%</i>
6111 Current Real Est Tax	\$ 20,272,837	\$ 19,960,955
TOTAL CURRENT	\$ 20,272,837	\$ 19,960,955
6113 Public Utility Realty	\$ 28,000	\$ 26,000
6114 Pay in Lieu of Taxes & Forestry	\$ 286,526	\$ 320,000
6143 Occupational Privelage/511	\$ 73,000	\$ 80,000
TOTAL ACT 511 FLAT TAX	73,000	80,000
6151 Earned Income/511	\$ 3,202,500	\$ 3,500,000
6153 Real Estate Transfer/511	\$ 402,500	\$ 500,000
TOTAL ACT 511 PROP TAX	\$ 3,605,000	\$ 4,000,000
6400 Delinquent Taxes	\$ 1,802,911	\$ 1,932,776
TOTAL DELINQUENT TAXES	\$ 1,802,911	\$ 1,932,776
TOTAL TAXES	\$ 26,068,273	\$ 26,319,731
6510 Earnings/Temp Dep	\$ 15,000	\$ 240,000
6710 Athletic Contributions	\$ 50,000	\$ 60,000
6910 Rental Income	\$ 20,000	\$ 10,000
6920 Contributions/Student Fees/misc	\$ 70,000	\$ 70,000
694X Tuition & Incarcerated Ed	\$ 100,000	\$ 100,000
6900 Misc Revenue	\$ 1,510,000	\$ 1,550,000
TOTAL OTHER	\$ 1,765,000	\$ 2,030,000
TOTAL LOCAL REVENUE	\$ 27,833,273	\$ 28,349,731

Warren County School District
Proposed Final Budget - Detailed Revenue
2023-2024

	2022-2023	2023-2024
STATE		
7110 Basic Ed Subsidy	\$ 26,298,778	\$ 28,880,861
7140 Subsidy for Charter Schools		
7160 Tuition-Orph/Private	\$ 70,000	\$ -
7220 Vocational Education	\$ 403,000	\$ 400,000
7271 Special Education	\$ 4,457,604	\$ 5,183,090
7311 Pupil Transportation	\$ 3,362,000	\$ 3,217,836
7312 Non-Pub Transportation	\$ 150,000	\$ 150,000
7320 Rentals & Sinking Fund	\$ 1,033,006	\$ 1,039,381
7330 Medical & Dental Services	\$ 85,000	\$ 85,000
7340 Property Tax Relief	\$ 3,448,961	\$ 3,448,960
7361 Safe & Secure		
7501 Block Grant		
7xxx Ready to Learn	\$ 1,023,439	\$ 1,050,340
7505 Extra Grants		
7810 Soc Cec/State Share	\$ 1,554,052	\$ 1,589,736
7820 Retirement/State Share	\$ 7,767,910	\$ 7,957,848
TOTAL STATE REVENUE	\$ 49,653,750	\$ 53,003,053
FEDERAL		
8100 Unrestricted Grants (Impact Aid)	\$ 125,000	\$ 124,000
8512 Restricted, IDEA, Part B	\$ 1,063,043	\$ 1,138,027
8514 Ed of Disadvantages ECIA Title I	\$ 1,608,462	\$ 1,670,859
8515 Title IIA Improv Tchr Qual	\$ 174,160	\$ 215,022
8517 21st Century	\$ 768,211	\$ 779,722
8517 Title IVA	\$ 124,080	\$ 123,727
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	\$ 1,699,700
8734 Race To The Top	\$ -	\$ -
8741 Elem and Sec School Emergency Relief (ESSER)	\$ -	\$ -
8742 GOV Emergency Ed Relief GEER		
8743 ESSER II	\$ 301,950	\$ 51,750
8744 ESSER III (ARP ESSER)	\$ 5,850,764	\$ 4,875,848
8745 GEER II		
8749 PCCD COVID 19	\$ -	\$ 33,895
8751 ARP ESSER Learning Loss	\$ 592,605	\$ 200,624
8752 ARP ESSER Summer Programming	\$ 77,656	\$ 24,749
8753 ARP ESSER After School Programming	\$ 24,000	\$ 24,000
8754 ARP ESSER Homeless C&Y		\$ 17,760
8755 ARP ESSER ES EMERG Relief WCCC		\$ 136,791
6833 ESSER IDEA PASS THROUGH		\$ -
8810 Medical Assistance	\$ 397,673	\$ 608,153
8820 Medical Assistance/Health		
TOTAL FEDERAL REVENUE	\$ 12,994,184	\$ 11,808,767
9000 Other Revenue	\$ -	\$ -
TOTAL REVENUE	\$ 90,481,207	\$ 93,161,551



**Warren County School District
Budgeted Expenses by Function
2023-2024 Proposed Final Budget**

Function	Description	Expenditure
1110	Regular Instruction	\$ 32,905,531
1190	Federal Programs	\$ 1,829,719
1192	21st Century	\$ 466,795
1211	Life Skills Support - Public	\$ 1,065,185
1221	Hearing	\$ 29,822
1225	Student Support - Speech & Language	\$ -
1231	Emotional Support - Public	\$ 1,792,278
1232	Emotional Support - PRRI	\$ -
1233	Autistic Support	\$ 1,389,005
1241	Learning Support - Public	\$ 3,584,660
1243	Gifted Support	\$ 537,186
1260	Exceptional Students - Physical Support	\$ 79,980
1270	Multi-Handicapped Support	\$ 112,926
1290	IDEA and Access	\$ 5,200,034
1320	Vocational: Marketing	\$ 3,500
1330	Health Occupations Education	\$ 130,262
1370	Vocational: Electronics	\$ 5,000
1380	Vocational: Trade & Industry	\$ 1,383,936
1390	Vocational Instructions	\$ 170,922
1420	Summer School	\$ 417
1430	Homebound	\$ 5,716
1490	Other Instruction: Tutoring/Coaches	\$ 62,298
1500	Non-Public	\$ 59,225
2111	Supervision of Student Services	\$ 71,729
2120	Guidance	\$ 1,725,859
2130	Attendance Services	\$ 1,855
2140	Scoring	\$ 8,498
2142	Psychological Testing	\$ 435,423
2143	Psychological Counseling	\$ -
2152	Speech Pathology	\$ 792,465
2160	Social Work Services	\$ 868,567
2170	Student Accounting Services	\$ 84,730
2190	Other Student Services	\$ 1,113
2220	Technology - Support Services	\$ 122,929
2250	Library Services	\$ 730,391
2260	Curriculum Development	\$ 1,090,727
2270	Staff Development	\$ 5,168
2271	Professional Development: Certificated Staff	\$ 134,054
2272	Professional Development: Non Certificated Staff	\$ 300
2290	21st Century	\$ 1,068,552
2310	Board of Education Services	\$ 103,331
2320	Board Treasurer Services	\$ 4,250
2330	Tax Collection	\$ 198,373
2350	Legal Services	\$ 205,304
2360	Office of the Superintendent	\$ 403,882
2380	Office of the Principal	\$ 4,184,133
2390	Administrative Support Services	\$ 222,186
2420	Medical Services	\$ 291,625
2430	Dental Services	\$ 2,675
2440	Nursing Services	\$ 1,607,917
2490	Other Health Services	\$ 65,469



**Warren County School District
Budgeted Expenses by Function
2023-2024 Proposed Final Budget**

Function	Description	Expenditure
2511	Business Administrative Services - Supervision	\$ 307,458
2513	Business Administrative Services - Accounts Payable	\$ 80,282
2514	Business Administrative Services - Payroll Services	\$ 181,059
2515	Business Administrative Services - Financial Accounting	\$ 450,357
2519	Business Administrative Services - Other	\$ 69,101
2520	Purchasing	\$ 124,890
2530	Warehouse	\$ 73,899
2611	Physical Plant & Facilities - Supervision	\$ 191,052
2619	Physical Plant & Facilities - Other Supervision	\$ 704,608
2620	Operation of Building Services	\$ 5,282,105
2630	Care & Upkeep of Ground Services	\$ 246,739
2640	Equipment Maintenance	\$ 70,085
2650	Vehicle Maintenance	\$ 102,292
2660	Safety & Security Services	\$ 333,633
2690	Other Operations & Maintenance	\$ 1,070
2711	Student Transportation Services - Supervision	\$ 155,427
2720	Vehicle Operations	\$ 6,030,938
2750	Nonpublic Transportation	\$ 479,171
2818	System-Wide Technology Services	\$ 3,783,144
2831	Staff Services	\$ 450,628
2834	Staff Development: Non-Instructional, Certificated	\$ 138,097
2835	Health Services	\$ 4,815
2836	Staff Development: Non-Instructional, Non-Certificated	\$ 116,945
2843	Programming	\$ 3,340
2850	Federal Programs - Grant Writer	\$ 196,803
2900	Media Services	\$ 107,000
3200	Student Activities	\$ 212,746
3250	School Sponsored Athletics	\$ 166,706
3390	Parent Involvement	\$ 16,087
5110	Debt Service	\$ 7,114,814
5220	Athletics	\$ 985,804
5220	Food Service	\$ -
5230	Capital Reserve	\$ 675,000
5900	Contingencies	\$ 1,450,000
		\$ 95,551,992

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2023-2024 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2023-2024 Proposed Final
1110 Regular Instruction	Salaries/Wages	100	Minweaser	\$ 15,385,232
	Benefits & Burden	200	Minweaser	\$ 11,283,716
	Professional Svc.	300	Minweaser	\$ 694,000
	Property Maint. Svc.	400	Minweaser	\$ 10,611
	Transp/Training/Comm/Tuit	500	Minweaser	\$ 3,798,779
	Supplies	600	Minweaser	\$ 1,715,329
	Dues/Judgements/Misc.	800	Minweaser	\$ 17,863
				\$ 32,905,531
1190 Federal Programs	Salaries/Wages	100	Minweaser	\$ 984,858
	Benefits	200	Minweaser	\$ 711,203
	Supplies	600	Minweaser	\$ 133,658
	Equipment	700	Minweaser	\$ -
				\$ 1,829,719
1192 21st Century	Salaries/Wages	100	Minweaser	\$ 289,458
	Benefits	200	Minweaser	\$ 120,559
	Professional Svc.	300	Minweaser	\$ 4,812
	Transp/Training/Comm/Tuit	500	Minweaser	\$ 7,556
	Supplies	600	Minweaser	\$ 44,410
				\$ 466,795
1211 Life Skills	Salaries/Wages	100	Mead	\$ 604,030
	Benefits	200	Mead	\$ 461,154
				\$ 1,065,185
1221 / Hearing	Salaries/Wages	100	Mead	\$ 18,187
	Benefits	200	Mead	\$ 11,635
				\$ 29,822
1225/Student Support - Speech & Language	Salaries/Wages	100	Mead	\$ -
	Benefits	200	Mead	\$ -
				\$ -
1231 Emotional Support - Public	Salaries/Wages	100	Mead	\$ 983,574
	Benefits	200	Mead	\$ 808,703
				\$ 1,792,278
1232 Emotional Support-PRRI	Salaries/Wages	100	Mead	\$ -
	Benefits	200	Mead	\$ -
				\$ -
1233 Autistic Support	Salaries/Wages	100	Mead	\$ 767,431
	Benefits	200	Mead	\$ 621,574
				\$ 1,389,005
1241 Learning Support - Public	Salaries/Wages	100	Mead	\$ 1,957,181
	Benefits	200	Mead	\$ 1,627,480
				\$ 3,584,660
1242 Learning Support - PRRI	Salaries/Wages	100	Mead	\$ -
	Benefits	200	Mead	\$ -
				\$ -
1243 Gifted	Salaries/Wages	100	Minweaser	\$ 311,254
	Benefits	200	Minweaser	\$ 196,961
	Transp/Training/Comm/Tuit	500	Minweaser	\$ 7,957
	Supplies	600	Minweaser	\$ 17,232
	Equipment	700	Minweaser	\$ -
	Dues/Judgements/Misc.	800	Minweaser	\$ 3,782
				\$ 537,186
1260 Exceptional Students - Physical Support	Salaries/Wages	100	Mead	\$ 43,599
	Benefits	200	Mead	\$ 36,381
				\$ 79,980
1270 Multi-Handicapped Support	Salaries/Wages	100	Mead	\$ 64,940
	Benefits	200	Mead	\$ 47,987
				\$ 112,926
1290	Salaries/Wages	100	Mead	\$ 1,069,325

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2023-2024 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2023-2024 Proposed Final
IDEA, ACCESS, SPEC ED	Benefits	200	Mead	\$ 700,002
	Professional Svc.	300	Mead	\$ 348,500
	Transp/Training/Comm/Tuit	500	Mead	\$ 2,985,969
	Supplies	600	Mead	\$ 64,600
	Equipment	700	Mead	\$ 7,875
	Dues/Judgements/Misc.	800	Mead	\$ 23,763
				\$ 5,200,034
1320 Vocational Marketing	Salaries/Wages	100	Weber	\$ -
	Benefits	200	Weber	\$ -
	Professional Svc.	300	Weber	\$ -
	Supplies	600	Weber	\$ 3,500
				\$ 3,500
1330 Health Occupations Education	Salaries/Wages	100	Weber	\$ 72,748
	Benefits	200	Weber	\$ 49,514
	Supplies	600	Weber	\$ 8,000
				\$ 130,262
1370 Electronics	Supplies	600	Weber	\$ 5,000
	Equipment	700	Weber	\$ -
				\$ 5,000
1380 Vocational - Trade & Industry	Salaries/Wages	100	Weber	\$ 770,989
	Benefits	200	Weber	\$ 529,947
	Professional Svc.	300	Weber	\$ -
	Property Maint. Svc.	400	Weber	\$ -
	Supplies	600	Weber	\$ 83,000
	Equipment	700	Weber	\$ -
				\$ 1,383,936
1390 Vocational - Instructional	Salaries/Wages	100	Weber	\$ 39,153
	Benefits	200	Weber	\$ 34,839
	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
				\$ 170,922
1420 Summer School	Salaries/Wages	100	Weber	\$ -
	Benefits	200	Weber	\$ -
	Supplies	600	Weber	\$ 417
				\$ 417
1430-Homebound Homebound	Salaries/Wages	100	Mead	\$ 4,035
	Benefits	200	Mead	\$ 1,681
				\$ 5,716
1440 / Alt ED	Transp/Training/Comm/Tuit	500	Mead	\$ -
				\$ -
1490 Other Instruction - Tutoring/Coaches Tutoring/Coaches	Salaries/Wages	100	Mineweaser	\$ 40,448
	Benefits	200	Mineweaser	\$ 16,847
	Professional Svc.	300	Mineweaser	\$ -
	Transp/Training/Comm/Tuit	500	Mineweaser	\$ 337
	Supplies	600	Mineweaser	\$ 4,666
				\$ 62,298
1500 - Non-Public	Supplies	300	Mineweaser	\$ 45,416
		600	Mineweaser	\$ 13,809
				\$ 59,225
2111 Pupil Services	Salaries/Wages	100	Mead	\$ 43,484
	Benefits	200	Mead	\$ 18,111
	Professional Svc.	300	Mead	\$ 2,394
	Transp/Training/Comm/Tuit	500	Mead	\$ 7,740
	Supplies	600	Mead	\$ -

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2023-2024 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2023-2024 Proposed Final
				\$ 71,729
2120	Salaries/Wages	100	Minweaser	\$ 1,018,274
Guidance	Benefits	200	Minweaser	\$ 670,746
	Transp/Training/Comm/Tuit	500	Minweaser	\$ 2,271
	Supplies	600	Minweaser	\$ 27,890
	Equipment	700	Minweaser	\$ 6,679
				\$ 1,725,859
2130	Salaries/Wages	100	Mead	\$ -
Attendance Services	Benefits	200	Mead	\$ -
	Transp/Training/Comm/Tuit	500	Mead	\$ 1,855
				\$ 1,855
2140 Scoring	Professional Svc.	300	Minweaser	\$ 8,498
				\$ 8,498
2142	Salaries/Wages	100	Mead	\$ 271,502
Psychological Testing Services	Benefits	200	Mead	\$ 163,920
				\$ 435,423
2143	Salaries/Wages	100	Mead	\$ -
Psychological Counseling	Benefits	200	Mead	\$ -
				\$ -
2152	Salaries/Wages	100	Mead	\$ 488,163
Speech Pathology	Benefits	200	Mead	\$ 304,302
				\$ 792,465
2160	Salaries/Wages	100	Mead	\$ 462,576
Social Work Services	Benefits	200	Mead	\$ 327,222
	Professional Svc.	300	Mead	\$ 78,768
				\$ 868,567
2170	Salaries/Wages	100	Minweaser	\$ 45,146
Student Accounting	Benefits	200	Minweaser	\$ 39,049
	Transp/Training/Comm/Tuit	500	Minweaser	\$ 535
				\$ 84,730
2190 - Administrative - Supplemental	Supplies	600	Minweaser	\$ 1,113
				\$ 1,113
2220	Salaries/Wages	100	Mead	\$ 72,748
Technology-Support Services	Benefits	200	Mead	\$ 50,181
				\$ 122,929
2240	Salaries/Wages	100	Minweaser	\$ -
Tech Teaching - Title IID	Benefits	200	Minweaser	\$ -
	Professional Svc.	300	Minweaser	\$ -
				\$ -
2250	Salaries/Wages	100	Minweaser	\$ 406,580
Library Services	Benefits	200	Minweaser	\$ 275,842
	Professional Svc.	300	Minweaser	\$ -
	Transp/Training/Comm/Tuit	500	Minweaser	\$ -
	Supplies	600	Minweaser	\$ 13,360
	Equipment	700	Minweaser	\$ 34,609
				\$ 730,391
2260	Salaries/Wages	100	Minweaser	\$ 675,660
Curriculum Development	Benefits	200	Minweaser	\$ 415,067
				\$ 1,090,727
2270	Salaries/Wages	100	Minweaser	\$ -
Staff Development	Benefits	200	Minweaser	\$ -
	Professional Svc.	300	Minweaser	\$ -
2270 - Staff Development	Transp/Training/Comm/Tuit	500	Minweaser	\$ 2,385
	Supplies	600	Minweaser	\$ 1,670
	Equipment	700	Minweaser	\$ -
	Dues/Judgements/Misc.	800	Minweaser	\$ 1,113
				\$ 5,168

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2023-2024 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2023-2024 Proposed Final
2271 Prof Devel - Certificated	Salaries/Wages	100	Minweaser	\$ 12,127
	Benefits	200	Minweaser	\$ 5,051
	Professional Svc.	300	Minweaser	\$ 57,712
	Property Maint. Svc.	400	Minweaser	\$ -
	Transp/Training/Comm/Tuit	500	Minweaser	\$ 48,584
	Supplies	600	Minweaser	\$ 10,580
				\$ 134,054
2272 / Non-Cert PD	Transp/Training/Comm/Tuit	500	Minweaser	\$ -
				\$ -
2272 Prof Devel - Non Certificated	Professional Svc.	300	Minweaser	\$ 300
				\$ 300
2290 21st Century	Salaries/Wages	100	Minweaser	\$ 604,071
	Benefits	200	Minweaser	\$ 408,406
	Professional Svc.	300	Minweaser	\$ 40,140
	Transp/Training/Comm/Tuit	500	Minweaser	\$ 8,819
	Supplies	600	Minweaser	\$ 7,117
				\$ 1,068,552
2310 - Board of Education Services	Salaries/Wages	100	Stewart	\$ 8,755
	Benefits	200	Stewart	\$ 3,646
	Professional Svc.	300	Stewart	\$ 44,966
	Transp/Training/Comm/Tuit	500	Stewart	\$ 22,265
	Supplies	600	Stewart	\$ 7,001
	Dues/Judgements/Misc.	800	Stewart	\$ 16,698
				\$ 103,331
2320 - Board Treasurer Services	Salaries/Wages	100	Stewart	\$ 3,000
	Benefits	200	Stewart	\$ 1,250
				\$ 4,250
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	\$ 3,618
	Equipment	700	Grosch	\$ -
	Dues/Judgements/Misc.	800	Grosch	\$ 11,132
				\$ 198,373
2350 / Legal Svc.	Professional Svc.	300	Stewart	\$ 205,304
				\$ 205,304
2360 Office of the Superintendent	Salaries/Wages	100	Stewart	\$ 228,822
	Benefits	200	Stewart	\$ 136,116
	Professional Svc.	300	Stewart	\$ -
	Transp/Training/Comm/Tuit	500	Stewart	\$ 5,511
	Supplies	600	Stewart	\$ 21,531
	Equipment	700	Stewart	\$ -
	Dues/Judgements/Misc.	800	Stewart	\$ 11,902
				\$ 403,882
2380 Office of the Principal	Salaries/Wages	100	Minweaser	\$ 2,427,980
	Benefits	200	Minweaser	\$ 1,629,894
	Professional Svc.	300	Minweaser	\$ -
	Transp/Training/Comm/Tuit	500	Minweaser	\$ 42,088
	Supplies	600	Minweaser	\$ 44,668
	Equipment	700	Minweaser	\$ 15,764
	Dues/Judgements/Misc.	800	Minweaser	\$ 23,739
				\$ 4,184,133
2390 Administrative Support Services	Salaries/Wages	100	Stewart	\$ 116,344
	Benefits	200	Stewart	\$ 63,973
	Professional Svc.	300	Stewart	\$ -
	Transp/Training/Comm/Tuit	500	Stewart	\$ 1,124
	Supplies	600	Stewart	\$ 21,010

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2023-2024 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2023-2024 Proposed Final
	Equipment	700	Stewart	\$ -
	Dues/Judgements/Misc.	800	Stewart	\$ 19,736
				\$ 222,186
2420 / Medical Services	Salaries/Wages	100	Mead	\$ 173,127
	Benefits	200	Mead	\$ 115,485
	Professional Svc.	300	Mead	\$ 3,013
				\$ 291,625
2430 / Dental	Salaries/Wages	100	Mead	\$ -
				\$ -
2430 / Dental Services	Professional Svc.	300	Mead	\$ 2,675
				\$ 2,675
2440 Nursing Services	Salaries/Wages	100	Mead	\$ 886,190
	Benefits	200	Mead	\$ 689,191
	Professional Svc.	300	Mead	\$ 2,140
	Transp/Training/Comm/Tuit	500	Mead	\$ 3,210
	Supplies	600	Mead	\$ 21,836
	Equipment	700	Weber	\$ 5,350
				1,607,917
2490 Other Health Services	Salaries/Wages	100	Mead	\$ 32,703
	Benefits	200	Mead	\$ 32,767
	Professional Svc.	300	Mead	\$ -
	Property Maint. Svc.	400	Mead	\$ -
	Transp/Training/Comm/Tuit	500	Mead	\$ -
	Supplies	600	Mead	\$ -
	Equipment	700	Mead	\$ -
	Dues/Judgements/Misc.	800	Mead	\$ -
				65,469
2511 Business Administration Supervision of Fiscal Services	Salaries/Wages	100	Grosch	\$ 160,416
	Benefits	200	Grosch	\$ 108,898
	Professional Svc.	300	Grosch	\$ -
	Property Maint. Svc.	400	Grosch	\$ -
	Transp/Training/Comm/Tuit	500	Grosch	\$ 18,719
	Supplies	600	Grosch	\$ 17,644
	Equipment	700	Grosch	\$ -
	Dues/Judgements/Misc.	800	Grosch	\$ 1,781
				\$ 307,458
2513 Business Administration Accounts Payable	Salaries/Wages	100	Grosch	\$ 41,715
	Benefits	200	Grosch	\$ 38,567
	Professional Svc.	300	Grosch	\$ -
				\$ 80,282
2514 Business Administration Payroll Services	Salaries/Wages	100	Grosch	\$ 107,701
	Benefits	200	Grosch	\$ 73,358
	Professional Svc.	300	Grosch	\$ -
				\$ 181,059
2515 Business Administration Financial Accounting	Salaries/Wages	100	Grosch	\$ 263,039
	Benefits	200	Grosch	\$ 187,318
	Professional Svc.	300	Grosch	\$ -
				\$ 450,357
2519 Business Administration Other Fiscal Services	Salaries/Wages	100	Grosch	\$ 35,700
	Benefits	200	Grosch	\$ 33,401
	Professional Svc.	300	Grosch	\$ -
				\$ 69,101
2520 Business Administration Purchasing	Salaries/Wages	100	Grosch	\$ 80,414
	Benefits	200	Grosch	\$ 44,476
	Professional Svc.	300	Grosch	\$ -
				\$ 124,890
2530	Salaries/Wages	100	Grosch	\$ 46,886

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2023-2024 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2023-2024 Proposed Final
Business Administration	Benefits	200	Grosch	\$ 27,013
Warehouse	Professional Svc.	300	Grosch	\$ -
				\$ 73,899
2611	Salaries/Wages	100	Undercoffer	\$ 105,623
Physical Plant Facilities	Benefits	200	Undercoffer	\$ 84,680
Supervision	Professional Svc.	300	Undercoffer	\$ -
	Transp/Training/Comm/Tuit	500	Undercoffer	\$ 214
	Dues/Judgements/Misc.	800	Undercoffer	\$ 535
				\$ 191,052
2619	Salaries/Wages	100	Undercoffer	\$ 415,424
Physical Plant Facilities	Benefits	200	Undercoffer	\$ 289,184
Other Supervision of Operation	Professional Svc.	300	Undercoffer	\$ -
				\$ 704,608
2620	Salaries/Wages	100	Undercoffer	\$ 1,783,572
Physical Plant	Benefits	200	Undercoffer	\$ 1,451,050
Operation of Buildings	Professional Svc.	300	Undercoffer	\$ 7,169
	Property Maint. Svc.	400	Undercoffer	\$ 732,759
	Transp/Training/Comm/Tuit	500	Undercoffer	\$ 238,771
	Supplies	600	Undercoffer	\$ 1,000,518
	Equipment	700	Undercoffer	\$ 62,274
	Dues/Judgements/Misc.	800	Undercoffer	\$ 5,992
				\$ 5,282,105
2630	Salaries/Wages	100	Undercoffer	\$ 87,612
Physical Plant	Benefits	200	Undercoffer	\$ 78,876
Upkeep of Grounds	Professional Svc.	300	Undercoffer	\$ -
	Property Maint. Svc.	400	Undercoffer	\$ 42,693
	Supplies	600	Undercoffer	\$ 37,557
				\$ 246,739
2640	Property Maint. Svc.	400	Undercoffer	\$ 8,132
Physical Plant - Equip Maint	Supplies	600	Undercoffer	\$ 46,973
	Equipment	700	Undercoffer	\$ 14,980
				\$ 70,085
2650	Property Maint. Svc.	400	Undercoffer	\$ 42,800
Physical Plant - Vehicle Maint	Supplies	600	Undercoffer	\$ 16,692
	Equipment	700	Undercoffer	\$ 42,800
				\$ 102,292
2660	Salaries/Wages	100	Deppen	\$ 87,828
Safety & Security Services	Benefits	200	Deppen	\$ 57,164
	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
				\$ 333,633
2690 / Other Operation & Maintenance	Supplies	600	Undercoffer	\$ 1,070
				\$ 1,070
2711	Salaries/Wages	100	Grosch	\$ 90,769
Student Transportation Services	Benefits	200	Grosch	\$ 57,807
	Professional Svc.	300	Grosch	\$ -
	Transp/Training/Comm/Tuit	500	Grosch	\$ 3,232
	Supplies	600	Grosch	\$ 2,885
	Equipment	700	Grosch	\$ -
	Dues/Judgements/Misc.	800	Grosch	\$ 735
				\$ 155,427
2720	Transp/Training/Comm/Tuit	500	Grosch	\$ 5,998,838
Vehicle Operation	Supplies(Bulk Fuel)	600	Grosch	\$ 32,100
				\$ 6,030,938
2750 / Non-Pub Trans	Transp/Training/Comm/Tuit	500	Grosch	\$ 479,171

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2023-2024 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2023-2024 Proposed Final
				\$ 479,171
2818 Technology Services	Salaries/Wages	100	Weber	\$ 650,040
	Benefits	200	Weber	\$ 435,380
	Professional Svc.	300	Weber	\$ -
	Property Maint. Svc.	400	Weber	\$ 946,882
	Transp/Training/Comm/Tuit	500	Weber	\$ 295,523
	Supplies	600	Weber	\$ 133,964
	Equipment	700	Weber	\$ 1,320,465
	Dues/Judgements/Misc.	800	Weber	\$ 891
				\$ 3,783,144
2831 Supervision of Staff Services	Salaries/Wages	100	Weber	\$ 274,407
	Benefits	200	Weber	\$ 160,625
	Transp/Training/Comm/Tuit	500	Weber	\$ 8,917
	Supplies	600	Weber	\$ 6,679
				\$ 450,628
2834 Staff Dev. Cert. Non-Instructional, Certified	Salaries/Wages	100	Weber	\$ -
	Benefits	200	Weber	\$ 107,100
	Professional Svc.	300	Weber	\$ 23,330
	Transp/Training/Comm/Tuit	500	Weber	\$ 7,666
				\$ 138,097
2835 / Health Services	Professional Svc.	300	Weber	\$ 4,815
				\$ 4,815
2836 Staff Dev. Cert. Non-Instructional, Non-Certified	Benefits	200	Weber	\$ 35,700
	Professional Svc.	300	Weber	\$ 81,245
	Transp/Training/Comm/Tuit	500	Weber	\$ -
				\$ 116,945
2843 / Programming	Professional Svc.	300	Grosch	\$ 3,340
				\$ 3,340
2850 Federal Programs	Salaries/Wages	100	Grosch	\$ 121,142
	Benefits	200	Grosch	\$ 70,949
	Professional Svc.	300	Grosch	\$ -
	Transp/Training/Comm/Tuit	500	Grosch	\$ 642
	Supplies	600	Grosch	\$ 4,070
	Equipment	700	Grosch	\$ -
				\$ 196,803
2900 / Media Svc	Transp/Training/Comm/Tuit	500	Mead	\$ 107,000
				\$ 107,000
3200 Student Activities	Salaries/Wages	100	Weber	\$ 81,901
	Benefits	200	Weber	\$ 47,514
	Transp/Training/Comm/Tuit	500	Weber	\$ 65,030
	Supplies	600	Weber	\$ 9,741
	Equipment	700	Weber	\$ -
				\$ 212,146
3250 School Sponsored Athletics	Salaries/Wages	100	Weber	\$ 107,992
	Benefits	200	Weber	\$ 58,714
				\$ 166,706
3390 Parent Involvement	Salaries/Wages	100	Mineweaser	\$ -
	Benefits	200	Mineweaser	\$ -
	Professional Svc.	300	Mineweaser	\$ -
	Supplies	600	Mineweaser	\$ 16,087
				\$ 16,087
4200/5100	Dues/Judgements/Misc.	800	Grosch	\$ -
				\$ -
5110 / Debt Service	Dues/Judgements/Int/Misc	800	Grosch	\$ 3,097,990
5110 / Debt Service	Fund Transfers	900	Grosch	\$ 4,016,824
				\$ 7,114,814

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2023-2024 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2023-2024 Proposed Final
5130 / Refund of Prior Yr Revenues	Dues/Judgements/Misc.	800	Grosch	\$ -
				\$ -
5220 / Athletics	Fund Transfers	900	Grosch	\$ 985,804
				\$ 985,804
5220 / Food Service	Fund Transfers	930	Grosch	\$ -
				\$ -
5230 / Capital Res.	Fund Transfers	900	Grosch	\$ 675,000
				\$ 675,000
5900 / Contingency	Unresolved Staff	912	Stewart	\$ 1,100,000
5900 / Contingency	Fuel Transportation Contingency	900	Stewart	\$ 200,000
5900 / Contingency	Board Goals/Facilities Plan	900	Stewart	\$ 150,000
Contingency Total				\$ 1,450,000
				\$ 95,551,992

Revenues	\$ 93,161,551
Revenue Millage Increase	\$ -
Expenses	\$ 95,551,992
Total Surplus (Deficit)	\$ (2,390,440)

Planned Committed Use:

Textbooks	\$ 87,094
Technology	\$ (4,899)
PSERS	\$ 200,000
Capital Projects	\$ 100,000
Total Committed Use	\$ 382,195

Surplus (Deficit) After Committed Use	\$ (2,008,245)
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**CONTINGENCY SCHEDULE
PROPOSED FINAL BUDGET
2023-2024**

	CONTINGENCY		
	2023-24	2024-25	2025-26
Board Goals	\$ 150,000	\$ 50,000	\$ 50,000
TOTAL BOARD GOALS:	\$ 150,000	\$ 50,000	\$ 50,000
Fuel:			
Fuel (district vehicles grounds)	\$ 50,000	\$ 50,000	\$ 50,000
Contractors Fuel	\$ 150,000	\$ 100,000	\$ 100,000
TOTAL FUEL:	\$ 200,000	\$ 150,000	\$ 150,000
Unresolved Staff:			
Staff	\$ 550,000	\$ 50,000	\$ 50,000
Substitutes	\$ 550,000	\$ 400,000	\$ 400,000
Non-Athletic Supplementals	\$ -	\$ -	\$ -
TOTAL UNRESOLVED STAFF:	\$ 1,100,000	\$ 450,000	\$ 450,000
LEARNING LOSS AND SUPPORT:			
Textbooks	\$ -	\$ -	\$ -
TOTAL LEARNING LOSS AND SUPPORT	\$ -	\$ -	\$ -
TOTAL	\$ 1,450,000	\$ 650,000	\$ 650,000

*

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

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

James Grosch

(814)723-6900

Extn :

Contact Person

Telephone

Extension

groschj@wcsdpa.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 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 2023-2024 (compared to 2022-2023) ?

Yes

☒

No

☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$95551992
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 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 5/22/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency and unexpected expenditures due to normal business occurrences and COVID 19 pandemic.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds for the following: Capital Projects, PSERS Mandated Expenses, Tax and School Board Contingencies, Medical Expenses, Textbook Purchases, Technology Purchases, Building Furniture/Fixtures.

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance	914,385
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,343,349
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,191,123

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

\$15,534,472

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	28,349,731
7000 Revenue from State Sources	53,003,052
8000 Revenue from Federal Sources	11,808,768
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$93,161,551

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

\$108,696,023

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,960,955
6113 Public Utility Realty Taxes	26,000
6114 Payments in Lieu of Current Taxes - State / Local	320,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	4,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,932,776
6500 Earnings on Investments	240,000
6700 Revenues from LEA Activities	60,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	70,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	1,550,000
REVENUE FROM LOCAL SOURCES	\$28,349,731
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	28,880,861
7220 Vocational Education	400,000
7271 Special Education funds for School-Aged Pupils	5,183,090
7311 Pupil Transportation Subsidy	3,217,836
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,039,381
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	3,448,960
7505 Ready to Learn Block Grant	1,050,340
7810 State Share of Social Security and Medicare Taxes	1,589,736
7820 State Share of Retirement Contributions	7,957,848
REVENUE FROM STATE SOURCES	\$53,003,052
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	124,000
8512 IDEA, Part B	1,138,027
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,670,859
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	215,022
8517 Title IV - 21st Century Schools	903,449
8521 Vocational Education - Operating Expenditures	84,141
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	51,750
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,875,848
8749 Other CARES Act Funding	33,895
8751 ARP ESSER Learning Loss	200,624
8752 ARP ESSER Summer Programs	24,749
8753 ARP ESSER Afterschool Programs	24,000
8754 ARP ESSER Homeless Children and Youth Funds	17,760
8755 ARP ESSER Emergency Relief for Other Educational Entities	136,791
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	608,153
REVENUE FROM FEDERAL SOURCES	\$11,808,768
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	93,161,551

Act 1 Index (current): 5.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$19,960,955

Amount of Tax Relief for Homestead Exclusions \$3,448,960

Total Approx. Tax Revenue: \$23,409,915

Approx. Tax Levy for Tax Rate Calculation: \$25,321,582

	Rate	Total
2022-23 Data		
a. Assessed Value	\$455,889,651	\$455,889,651
b. Real Estate Mills	55.8371	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,521,381,286	\$1,521,381,286
d. Assessed Value	\$453,490,272	\$453,490,272
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$25,455,556	\$25,455,556
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2022-23 Tax Levy	\$25,455,556	\$25,455,556
(f Total * g)		
i. Base Mills Subject to Index	55.8371	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.26000%	91.26000%
k. Tax Levy Needed	\$25,321,582	\$25,321,582
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate		
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$25,321,582	\$25,321,582
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,872,622
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,960,955
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

\$19,960,955

Amount of Tax Relief for Homestead Exclusions

\$3,448,960

Total Approx. Tax Revenue:

\$23,409,915

Approx. Tax Levy for Tax Rate Calculation:

\$25,321,582

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	59.1314	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,815,515	\$26,815,515
s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$6,207.74	9775
Number of Homestead/Farmstead Properties	9775	9775
Median Assessed Value of Homestead Properties		\$20,234

Act 1 Index (current): 5.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$19,960,955

Amount of Tax Relief for Homestead Exclusions \$3,448,960

Total Approx. Tax Revenue: \$23,409,915

Approx. Tax Levy for Tax Rate Calculation: \$25,321,582

Warren

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,448,960	Lowering RE Tax Rate	\$0	\$3,448,960
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,448,960

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Warren	453,490,272	55.8371	25,321,582			91.26000%	
Totals:	453,490,272		25,321,582	3,448,960	21,872,622	X	19,960,955
							=

	Rate	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00	0
6140 Current Act 511 Taxes – Flat Rate Assessments		
6141 Current Act 511 Per Capita Taxes	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	80,000
6144 Current Act 511 Trailer Taxes	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments		80,000
6150 Current Act 511 Taxes – Proportional Assessments		
6151 Current Act 511 Earned Income Taxes	0.500%	Estimated Revenue
6152 Current Act 511 Occupation Taxes	0.000%	3,500,000
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0
6154 Current Act 511 Amusement Taxes	1.000%	500,000
6155 Current Act 511 Business Privilege Taxes	0.000%	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000%	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0
Total Current Act 511 Taxes – Proportional Assessments		4,000,000
Total Act 511, Current Taxes		4,080,000
	Act 511 Tax Limit -->	18,256,575
	Market Value	(511 Limit)
	1,521,381,286	12
		Mills

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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	Current Real Estate Taxes									
	Warren									
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.9%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,202,044
1200 Special Programs - Elementary / Secondary	13,791,075
1300 Vocational Education	1,693,619
1400 Other Instructional Programs - Elementary / Secondary	68,431
1500 Nonpublic School Programs	59,225
Total Instruction	\$50,814,394
2000 Support Services	
2100 Support Services - Students	3,990,239
2200 Support Services - Instructional Staff	3,152,121
2300 Support Services - Administration	5,321,459
2400 Support Services - Pupil Health	1,967,687
2500 Support Services - Business	1,287,045
2600 Operation and Maintenance of Plant Services	6,931,583
2700 Student Transportation Services	6,665,536
2800 Support Services - Central	4,693,771
2900 Other Support Services	107,000
Total Support Services	\$34,116,441
3000 Operation of Non-Instructional Services	
3200 Student Activities	379,452
3300 Community Services	16,087
Total Operation of Non-Instructional Services	\$395,539
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,114,814
5200 Interfund Transfers - Out	1,660,804
5900 Budgetary Reserve	1,450,000
Total Other Expenditures and Financing Uses	\$10,225,618
Total Estimated Expenditures and Other Financing Uses	\$95,551,992

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,659,548
200 Personnel Services - Employee Benefits	12,115,478
300 Purchased Professional and Technical Services	698,812
400 Purchased Property Services	10,611
500 Other Purchased Services	3,806,335
600 Supplies	1,893,397
800 Other Objects	17,863
Total Regular Programs - Elementary / Secondary	\$35,202,044
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,819,520
200 Personnel Services - Employee Benefits	4,511,877
300 Purchased Professional and Technical Services	348,500
500 Other Purchased Services	2,993,926
600 Supplies	81,832
700 Property	7,875
800 Other Objects	27,545
Total Special Programs - Elementary / Secondary	\$13,791,075
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	882,890
200 Personnel Services - Employee Benefits	614,299
300 Purchased Professional and Technical Services	2,140
500 Other Purchased Services	4,815
600 Supplies	166,595
700 Property	20,880
800 Other Objects	2,000
Total Vocational Education	\$1,693,619
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	44,483
200 Personnel Services - Employee Benefits	18,527
500 Other Purchased Services	337
600 Supplies	5,084
Total Other Instructional Programs - Elementary / Secondary	\$68,431
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	45,416
700 Property	13,809
Total Nonpublic School Programs	\$59,225
Total Instruction	\$50,814,394
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,329,145
200 Personnel Services - Employee Benefits	1,523,351
300 Purchased Professional and Technical Services	89,660

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	12,401
500 Other Purchased Services	29,003
600 Supplies	6,679
Total Support Services - Students	\$3,990,239
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,771,186
200 Personnel Services - Employee Benefits	1,154,546
300 Purchased Professional and Technical Services	98,152
500 Other Purchased Services	59,788
600 Supplies	32,727
700 Property	34,609
800 Other Objects	1,113
Total Support Services - Instructional Staff	\$3,152,121
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,784,901
200 Personnel Services - Employee Benefits	1,834,880
300 Purchased Professional and Technical Services	428,993
400 Purchased Property Services	899
500 Other Purchased Services	74,988
600 Supplies	97,827
700 Property	15,764
800 Other Objects	83,207
Total Support Services - Administration	\$5,321,459
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,092,020
200 Personnel Services - Employee Benefits	837,443
300 Purchased Professional and Technical Services	7,828
500 Other Purchased Services	3,210
600 Supplies	21,836
700 Property	5,350
Total Support Services - Pupil Health	\$1,967,687
2500 Support Services - Business	
100 Personnel Services - Salaries	735,870
200 Personnel Services - Employee Benefits	513,031
500 Other Purchased Services	18,719
600 Supplies	17,644
800 Other Objects	1,781
Total Support Services - Business	\$1,287,045
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,480,060
200 Personnel Services - Employee Benefits	1,960,953
300 Purchased Professional and Technical Services	179,439
400 Purchased Property Services	839,224
500 Other Purchased Services	240,055
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	\$6,931,583
2700 Student Transportation Services	
100 Personnel Services - Salaries	90,769
200 Personnel Services - Employee Benefits	57,807
500 Other Purchased Services	6,481,241
600 Supplies	34,985
800 Other Objects	734
Total Student Transportation Services	\$6,665,536
2800 Support Services - Central	
100 Personnel Services - Salaries	1,045,589
200 Personnel Services - Employee Benefits	809,754
300 Purchased Professional and Technical Services	112,730
400 Purchased Property Services	946,882
500 Other Purchased Services	312,747
600 Supplies	144,713
700 Property	1,320,465
800 Other Objects	891
Total Support Services - Central	\$4,693,771
2900 Other Support Services	
500 Other Purchased Services	107,000
Total Other Support Services	\$107,000
Total Support Services	\$34,116,441
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	189,893
200 Personnel Services - Employee Benefits	106,228
300 Purchased Professional and Technical Services	8,560
500 Other Purchased Services	65,030
600 Supplies	9,741
Total Student Activities	\$379,452
3300 Community Services	
600 Supplies	16,087
Total Community Services	\$16,087
Total Operation of Non-Instructional Services	\$395,539
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,097,990
900 Other Uses of Funds	4,016,824
Total Debt Service / Other Expenditures and Financing Uses	\$7,114,814
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,660,804

2023-2024 Final General Fund Budget		Estimated Expenditures and Other Financing Uses: Detail	
LEA : 105628302 Warren County SD		Page - 4 of 4	
Printed 5/24/2023 10:51:02 AM			
<u>Description</u>		<u>Amount</u>	
Total Interfund Transfers - Out		\$1,660,804	
5900 Budgetary Reserve -			
800 Other Objects		1,450,000	
Total Budgetary Reserve		\$1,450,000	
Total Other Expenditures and Financing Uses		\$10,225,618	
TOTAL EXPENDITURES		\$95,551,992	

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	22,500,000	21,023,416
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	2,605,000	1,305,000
Other Capital Projects Fund	14,210,976	15,710,000
Debt Service Fund	356,804	356,804
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	\$40,072,780	\$38,795,220

Long-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$40,072,780	\$38,795,220

Long-Term Indebtedness

06/30/2023 Estimate 06/30/2024 Projection

General Fund

0510 Bonds Payable	74,246,091	69,870,358
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	650,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	35,000,000	37,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$109,896,091	\$107,470,358

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations

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

Total Debt Service Fund

Long-Term Indebtedness

Food Service / Cafeteria Operations Fund

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate06/30/2024 Projection

Private Purpose Trust Fund

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use 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
- 0530 Lease and Other Right To Use 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

\$109,896,091

\$107,470,358

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

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

Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$109,896,091	\$107,470,358

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		213,250
1200 Special Programs - Elementary / Secondary	30,215	
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	\$30,215	\$213,250
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	\$30,215	\$213,250
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		5,000
200 Personnel Services - Employee Benefits	10,000	208,250
300 Purchased Professional and Technical Services	4,165	
400 Purchased Property Services		
500 Other Purchased Services	16,050	
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$30,215	\$213,250
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$30,215	\$213,250
TOTAL EXPENDITURES	\$30,215	\$213,250

Account Description	Amounts
0810 Nonspendable Fund Balance	914,385
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,144,031
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,144,031
5900 Budgetary Reserve	1,450,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,508,416