

Warren County School District

Warren, Pennsylvania

FINAL BUDGET

2024-2025

June 24, 2024





Warren County School District

Final Budget 2024-2025

1. Introduction

The Warren County School District's (WCSD) Final Budget for the 2024-2025 school year is \$91,568,043. This is \$5,165,122 less than the 2023-2024 school year budget of \$96,733,165. The Final Budget is designed to serve an estimated enrollment of 3,812 students, which is a decrease of approximately 48 students or 1.2% from the 2023-2024 school year.

The Final Budget is presented in 8 sections.

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

RESOLUTION NO. _____

2024-2025 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 2024-2025 fiscal year, with proposed expenditures of \$91,568,043:

1. A tax of 57.8371 Mills (\$5.78371 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 \$5,174,640 as of June 30, 2024.
4. Designated/Committed Fund Balance of \$13,779,244 as of June 30, 2024.
 - a. Capital Improvements \$2,958,600
 - b. PSERS \$4,100,000
 - c. School Board and Tax Compliance \$1,000,000
 - d. Medical \$780,256
 - e. Textbook \$1,802,474
 - f. Technology \$2,567,956
 - g. Scrap Recovery \$216,285
 - h. STEM \$353,673

ADOPTED as a Resolution of the Warren County School District Board of School Directors this 24th day of June, 2024.

ATTEST:

WARREN COUNTY SCHOOL
DISTRICT

Secretary, Board of School Directors

BY _____
President, Board of School Directors

2024-2025 Warren County School District Budget Summary of Programs

School Building Budgets

The individual school budgets will use the same allocation method for the 2024-2025 budget as was used in 2023-2024.

Career and Technology Programs

The 2024-2025 budget supports the operation of the Warren County Career Center (WCCC), the District's Area Vocational-Technical School. In 2024-2025, the WCCC will offer 13 programs (Auto Collision, Auto Technology, Building and Construction Occupations, Childcare, 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 annually, and changes will be brought before the Board, as needed. Curriculum specialists in all four content areas in grades 6-12 have worked on curriculum revisions for the 2024-2025 school year. English language arts, mathematics, and social studies will continue with marking period assessments for grades 6-12. Science has begun the implementation of the new PA STEEL Standards for grades 6-8, and Biology will begin next school year. Science will continue to work on environmental science, chemistry, physics, and physical science during the upcoming school year. All elementary (K-5) core course planned instructions are aligned to the Pennsylvania State Standards with accompanying curriculum maps. The K-5 specials planned instructions either have been or will be revised. Additionally, the curriculum department is rewriting modified planned instructions and report cards for designated special education classrooms and is restructuring reading intervention for students in grades K-12. New standards-aligned report cards have been developed for Grades K-2.

Professional Development - Focus areas will include 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; technology updates and integration; instructional best practices; differentiation (specifically for our gifted population), PA STEEL Standards and STEM integration; AI; assessment and grading; data analysis; Schoolwide Positive Behavioral Interventions and Supports; response to crisis management and behaviors; special education topics; school mental health; substance abuse prevention education; and targeted training topics to support related service providers.

Multi-Tiered Systems of Support (MTSS) – The District will continue to use a multi-tiered system of support framework in reading, attendance, and social emotional learning with a tiered infrastructure that uses data to help address academic and social-emotional needs.

After School Programming – The 21st Century After School Program will continue in all four attendance areas for middle-level students only.

Dual Enrollment

Students will continue to have the opportunity to enroll in undergraduate coursework offered through 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 and various other locations in the evening hours; Harrisburg University through the STEM Academy and dual enrollment credit opportunities from Jamestown Community College and Beaver Community College, as well as Penn College NOW and for Warren County Career Center students. During the 2024-2025 school year there is a potential of using a \$75,000 grant which a portion could be allocated for tuition expenses.

EL (English Learners)

English Language Development (ELD) is a required component of all language instruction educational programs (LIEPs). ELD takes place daily throughout the day for English Learners and is delivered by both a WCSD ESL teacher and non-ESL teachers.

Full-Day Kindergarten

The district is dedicated to upholding a comprehensive kindergarten program throughout the day. Both district funds and the entirety of the *Ready to Learn* grant funds are allocated to support WCSD's full-day kindergarten program.

Grants

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

Gifted Education

The Gifted Support Program remains committed to fulfilling Chapter 16 requirements for its gifted students. Our staff will address the unique academic needs of these students, surpassing the offerings of the general education curriculum. This involves employing differentiation to accommodate specific learning requirements within the classroom setting. Collaborating closely with classroom teachers, our gifted support staff will provide ongoing assistance with

differentiation throughout the academic year. This may include pretesting to identify mastered content/skills, providing advanced content, offering opportunities for independent study, encouraging creative projects, allowing for accelerated pacing, incorporating interdisciplinary learning, fostering critical thinking challenges, promoting self-directed inquiry, and more., Additionally, there will be enrichment opportunities allowing gifted students to engage with like-minded peers. Our staff will also continue to conduct student screenings and assessments, as well as develop Gifted Individualized Education Programs (GIEPs).

STEM Education

All elementary schools and middle schools will provide STEM education in the 2024-2025 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 continue to take place during the upcoming school year.

In addition to the middle level PLTW courses offered in a few of the middle schools, new STEM courses have been 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 through 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 introduced a 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 can 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 to dive into many different realms of multimedia.

LEAD

The School Resource Officers teach use the Law Enforcement Against Drugs and Violence (LEAD) program to teach Grade 5 students about healthy decision making. The LEAD curriculum develops a framework of social and emotional skills that promote positive, pro-social attitudes and behaviors, while fostering healthy relationships, resistance to substance abuse and conflict, and resistance to negative peer pressure and influence.

Homebound Instruction

This mandated program temporarily excuses a student from compulsory attendance on account of illness or other urgent reasons and provides that student homebound instruction while excused from school.

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 2024-2025 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 2024-2025 school year. Funding for co-curricular activities is primarily used for advisor supplemental salaries for each program.

Buildings & Grounds

The 2024-2025 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 the operation of District facilities and grounds. Included in the 2024-2025 budget are funds to provide for all utilities and services such as natural gas, electricity, water, refuse collection, and snowplowing.

Contingency Funding

The 2024-2025 budget includes a contingency fund of \$860,000 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 2024-2025 school year by PDE. Nutrition's new contract is break even for the 2024-2025 school year. The National School Breakfast/Lunch/Snack Program (NSLP) will be utilized for the 2024-2025 school year while opting for the Community Eligibility Provision (CEP) option for all schools in the district.

Transportation

The district will continue to use contracted transportation services to promote 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.

Safety

The 2024-2025 budget provides the dollars to maintain school resource officers in the district and fund safety improvements.

First Aid Certification

The 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 budget supports the Seven-Year Maintenance Plan by addressing projects at the end of their predicted life cycle.

Priority List of Potential Reductions

(0) Can't Live with Cutting it				(1) Don't want to cut, but			(2) Willing to cut									
Expenditure Reductions				Additional Amount	Tier	Cumulative Reductions	Cody Brown	Paul Mangione	John Wortman	Savanna Cochran	Tammi Holden	Stephanie Snell	Kevin Lindvay	Mary Passinger	Daniel Sullivan	Average Rating
JG	Moving Crew			\$100,000	2	\$100,000	2	2	2	2	2	2	2	1	2	1.9
EM	Dean of Students			\$100,000	2	\$200,000	2	2	2	2	2	2	2	1	2	1.9
PM	Psychologist			\$100,000	2	\$300,000	2	2	0	2	2	2	2	2	2	1.8
EMIGW	Technology Budget			\$340,000	2	\$640,000	2	2	0	2	2	2	2	2	2	1.8
EMIGW	Textbook/Online Resources Budget			\$100,000	2	\$740,000	2	2	0	2	2	2	2	2	2	1.8
PM	CSN Budget			\$50,000	2	\$790,000	2	2	0	2	2	2	2	2	2	1.8
LS	Purchasing STEM Supplies from Title			\$50,000	2	\$840,000	2	2	0	2	2	2	2	1	2	1.7
GW	Elimination the Late Bus Run			\$12,750	2	\$852,750	2	2	0	2	2	2	2	0	2	1.6
GW	Electronics Program WCCC			\$100,000	3	\$952,750	1	1	0	2	2	2	2	1	2	1.4
EM	Librarian			\$100,000	2	\$1,052,750	1	2	0	2	2	2	2	0	0	1.2
PM	School Social Worker			\$100,000	3	\$1,152,750	1	2	0	1	2	1	2	2	0	1.2
EM	Middle Level Instructor			\$100,000	2	\$1,252,750	1	2	0	2	1	2	2	0	0	1.1
EM	Middle Level Instructor			\$100,000	2	\$1,352,750	1	2	0	2	1	2	2	0	0	1.1
LS	Reading Specialist			\$100,000	3	\$1,452,750	0	2	1	1	2	1	2	1	0	1.1
	Four Day Work Week			\$420,000	2	\$1,872,750	2	0	2	0	2	2	0	1	0	1.0
PM	Special Ed Teacher			\$100,000	4	\$1,972,750	2	2	1	0	1	0	2	1	0	1.0
LS	(3) Gifted Teachers/STEM	Should be voted as one item with the same scores.		\$900,000	3	\$2,272,750	0	0	0	1	2	1	2	1	1	0.9
LS	Elementary STEM Teacher			\$100,000	3	\$2,372,750	0	0	0	1	2	1	2	1	1	0.9
EM	Move all Music/Choir/Arts to WCCC			\$200,000	2	\$2,572,750	2	2	0	0	0	2	1	1	0	0.9
Board	All 10-12 Grades go to WAHS			\$1,235,000		\$3,807,750	2	2	2	0	0	0	0	1	0	0.8
LS	Reading Specialist			\$100,000	3	\$3,907,750	0	1	0	1	1	1	2	0	0	0.7
PM	WCCC Para			\$65,000	4	\$3,972,750	1	0	0	1	2	0	1	1	0	0.7
PM	WCCC Para			\$65,000	4	\$4,037,750	1	0	0	1	2	0	1	0	0	0.6
Board	All 9-12 Grades go to WAHS and YHS			\$905,000		\$4,942,750	2	1	2	0	0	0	0	0	0	0.6
	Eiiminate all Non-Athletic Supplementals			\$543,777		\$5,486,527	1	0	0	1	1	1	1	0	0	0.6
PM	WCCC Para			\$65,000	4	\$5,551,527	1	0	0	0	2	0	1	0	0	0.4
Board	All 9-12 Grades go to WAHS and EMHS			\$876,000		\$6,427,527	0	1	2	0	0	0	0	1	0	0.4
EM	Athletic Transportation			\$269,000	4	\$6,696,527	0	0	0	0	1	0	1	1	0	0.3
LS	Grade K (Ratio 1:26)			\$100,000	4	\$6,796,527	0	0	0	1	1	0	0	1	0	0.3
EM	World Language			\$100,000	4	\$6,896,527	0	0	0	0	2	0	0	1	0	0.3
	Half Day Kindergarten			\$400,000		\$7,296,527	0	0	0	2	0	0	0	0	1	0.3
EM	Secondary Math			\$100,000	4	\$7,396,527	0	0	0	0	1	0	1	0	0	0.2
EM	Secondary Social Studies			\$100,000	4	\$7,496,527	0	0	0	0	1	0	1	0	0	0.2
EM	Secondary ELA			\$100,000	4	\$7,596,527	0	0	0	0	1	0	1	0	0	0.2
LS	Grade K (Ratio 1:26)			\$100,000	4	\$7,696,527	0	0	0	1	1	0	0	0	0	0.2
EM	ML Instructor			\$100,000	4	\$7,796,527	0	0	0	0	2	0	0	0	0	0.2
EM	Secondary Biology			\$100,000	4	\$7,896,527	0	0	0	0	1	0	1	0	0	0.2
EM	Secondary Math			\$100,000	4	\$7,996,527	0	0	0	0	1	0	0	0	0	0.1
EM	Secondary ELA			\$100,000	4	\$8,096,527	0	0	0	0	1	0	0	0	0	0.1
EM	ML Instructor			\$100,000	4	\$8,196,527	0	0	0	0	1	0	0	0	0	0.1
EM	ML Instructor			\$100,000	4	\$8,296,527	0	0	0	0	1	0	0	0	0	0.1
EM	ML Instructor			\$100,000	4	\$8,396,527	0	0	0	0	0	0	0	0	0	0.0

Cutoff 1

Cutoff 2

With 21st Cent

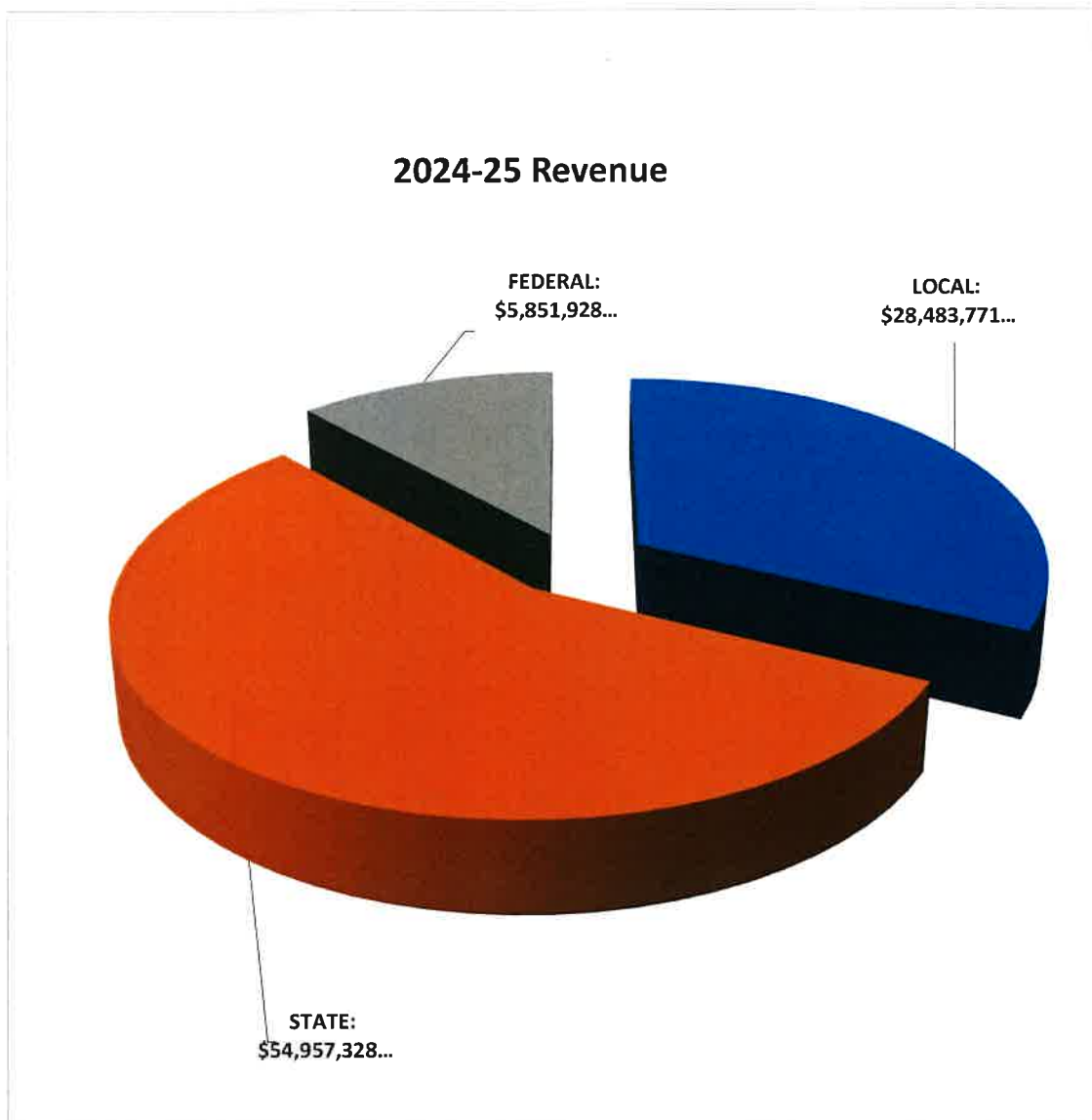
Cutoff 1
Cutoff 2
With 21st Cent



**Warren County School District
2024-2025 Final Budget
Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	19,817,207		
	6113 Public Utility Realty	\$	25,000		
	6114 Pay In Lieu of Taxes/Forestry	\$	320,000		
	6143 Occupational Privilege/511	\$	75,000		
	6151 Earned Income/511	\$	3,685,000		
	6153 Real Estate Transfer/511	\$	400,000		
	6400 Delinquent Taxes	\$	1,539,561		
	6500 Earnings/Temp Investments	\$	800,000		
	6700 Athletic Contributions	\$	75,000		
	6900 Tuition and Other	\$	1,550,001		
	6900 Contributions/Student Fees/Misc	\$	85,000		
	6900 Miscellaneous	\$	112,000	\$	28,483,771 31.9%
STATE:	7110 Basic Education Subsidy	\$	30,090,284		
	7140 Subsidies for Charter Schools	\$	-		
	7160 Tuition-Orph/Private	\$	50,000		
	7220 Vocational Education	\$	496,317		
	7271 Special Education Subsidy	\$	5,219,564		
	7310 Pupil Transportation	\$	3,736,512		
	7320 Rentals & Sinking Fund	\$	994,263		
	7330 Medical & Dental Svcs	\$	80,000		
	7340 Homestead Farmstead Tax Reduction	\$	4,142,796		
	7361 Safe and Secure	\$	260,324		
	7362 Mental Health, Safety, and Security	\$	-		
	7505 Ready to Learn	\$	1,023,439		
	7505 Extra Grants	\$	-		
	7810 Soc Sec/State Share	\$	1,451,252		
	7820 Retirement/State Share	\$	7,412,577	\$	54,957,328 61.5%
FEDERAL:	8100 Unrestricted Impact Aid	\$	125,000		
	8512 Restricted, IDEA, Part B	\$	1,118,024		
	8514 ECIA Title I	\$	1,576,666		
	8515 Title IID/Tch Quality	\$	174,007		
	8517 21st Century	\$	187,957		
	8517 Title IV	\$	121,537		
	8519 Rural Low Income	\$	-		
	8521 Vocational Carl Perkins	\$	91,488		
	8733 QZAB Interest	\$	1,802,439		
	8743 ESSER II	\$	-		
	8744 ESSER III (ARP ESSER)	\$	-		
	8749 PCCD COVID 19	\$	161,729		
	8751 ARP ESSER Learning Loss	\$	-		
	8752 ARP ESSER Summer Programming	\$	-		
	8753 ARP ESSER After School Programming	\$	-		
	8754 ARP ESSER Homeless C&Y	\$	-		
	8755 ARP ESSER ES EMERG Relief WCCC	\$	-		
	6833 ESSER IDEA PASS THROUGH	\$	-		
	8810 Medical Asst. Reim/ACCESS	\$	493,080		
	8820 Medical Assistance/Health	\$	-	\$	5,851,928 6.6%
		\$	89,293,027		

LOCAL: \$ 28,483,771
STATE: \$ 54,957,328
FEDERAL: \$ 5,851,928



**Warren County School District
Final Budget - Detailed Revenue
2024-2025**

		5.20.24	5.20.24
		4.2994 Mill	2 Mill
		2024-25 Proposed Final	2024-25 FINAL
LOCAL			
6010 Assessed Value		\$ 452,337,966	\$ 452,337,966
	<i>Millage Rate</i>	60.1365000	57.8371000
Gross Levy		\$ 27,202,022	\$ 26,161,916
7340 Gaming/Homestead		\$ 4,142,796	\$ 4,142,796
NET TAX LEVY		\$ 23,059,226	\$ 22,019,120
	<i>Estimated % collected</i>	90.00%	90.00%
6111 Current Real Est Tax		\$ 20,753,303	\$ 19,817,208
TOTAL CURRENT		\$ 20,753,303	\$ 19,817,208
6113 Public Utility Realty		\$ 25,000	\$ 25,000
6114 Pay in Lieu of Taxes & Forestry		\$ 320,000	\$ 320,000
6143 Occupational Privelage/511		\$ 75,000	\$ 75,000
TOTAL ACT 511 FLAT TAX		75,000	75,000
6151 Earned Income/511		\$ 3,685,000	\$ 3,685,000
6153 Real Estate Transfer/511		\$ 400,000	\$ 400,000
TOTAL ACT 511 PROP TAX		\$ 4,085,000	\$ 4,085,000
6400 Delinquent Taxes		\$ 1,539,561	\$ 1,539,561
TOTAL DELINQUENT TAXES		\$ 1,539,561	\$ 1,539,561
TOTAL TAXES		\$ 26,797,865	\$ 25,861,770
6510 Earnings/Temp Dep		\$ 800,000	\$ 800,000
6710 Athletic Contributions		\$ 75,000	\$ 75,000
6910 Rental Income		\$ 12,000	\$ 12,000
6920 Contributions/Student Fees/misc		\$ 85,000	\$ 85,000
694X Tuition & Incarcerated Ed		\$ 100,000	\$ 100,000
6900 Misc Revenue		\$ 1,550,001	\$ 1,550,001
TOTAL OTHER		\$ 2,622,001	\$ 2,622,001
TOTAL LOCAL REVENUE		\$ 29,419,866	\$ 28,483,771

Warren County School District
Final Budget - Detailed Revenue
2024-2025

	2024-2025	2024-2025
STATE		
7110 Basic Ed Subsidy	\$ 30,090,284	\$ 30,090,284
7140 Subsidy for Charter Schools	\$ -	\$ -
7160 Tuition-Orph/Private	\$ 50,000	\$ 50,000
7220 Vocational Education	\$ 496,317	\$ 496,317
7271 Special Education	\$ 5,219,564	\$ 5,219,564
7311 Pupil Transportation	\$ 3,564,417	\$ 3,564,417
7312 Non-Pub Transportation	\$ 172,095	\$ 172,095
7320 Rentals & Sinking Fund	\$ 994,263	\$ 994,263
7330 Medical & Dental Services	\$ 80,000	\$ 80,000
7340 Property Tax Relief	\$ 4,142,796	\$ 4,142,796
7361 Safe & Secure	\$ -	\$ 260,324
7362 Mental Health, Safety and Security	\$ -	\$ -
7369 Other Safe and Secure Grants	\$ -	\$ -
7501 Block Grant	\$ -	\$ -
7xxx Ready to Learn	\$ 1,023,439	\$ 1,023,439
7505 Extra Grants	\$ -	\$ -
7810 Soc Cec/State Share	\$ 1,443,793	\$ 1,451,252
7820 Retirement/State Share	\$ 7,473,553	\$ 7,412,577
TOTAL STATE REVENUE	\$ 54,750,521	\$ 54,957,328
FEDERAL		
8100 Unrestricted Grants (Impact Aid)	\$ 125,000	\$ 125,000
8512 Restricted, IDEA, Part B	\$ 1,122,861	\$ 1,118,024
8514 Ed of Disadvantages ECIA Title I	\$ 1,746,989	\$ 1,576,666
8515 Title IIA Improv Tchr Qual	\$ 163,598	\$ 174,007
8517 21st Century	\$ 744,417	\$ 187,957
8517 Title IVA	\$ 127,384	\$ 121,537
8519 Rural Low Income Schools Title VI	\$ -	\$ -
8521 Vocational Carl Perkins	\$ 92,696	\$ 91,488
8522 Vocational Ed Grant	\$ -	\$ -
8690 Other Federal FEMA	\$ -	\$ -
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)	\$ -	\$ -
8742 GOV Emergency Ed Relief GEER	\$ -	\$ -
8743 ESSER II	\$ -	\$ -
8744 ESSER III (ARP ESSER)	\$ -	\$ -
8745 GEER II	\$ -	\$ -
8747 ARP ECF Emerg Coonect Fund	\$ -	\$ -
8749 PCCD COVID 19	\$ -	\$ 161,729
8751 ARP ESSER Learning Loss	\$ -	\$ -
8752 ARP ESSER Summer Programming	\$ -	\$ -
8753 ARP ESSER After School Programming	\$ -	\$ -
8754 ARP ESSER Homeless C&Y	\$ -	\$ -
8755 ARP ESSER ES EMERG Relief WCCC	\$ -	\$ -
6833 ESSER IDEA PASS THROUGH	\$ -	\$ -
6839 Other Fed Sources	\$ -	\$ -
8810 Medical Assistance	\$ 495,702	\$ 493,080
8820 Medical Assistance/Health	\$ -	\$ -
TOTAL FEDERAL REVENUE	\$ 6,421,087	\$ 5,851,928
9000 Other Revenue	\$ -	\$ -
TOTAL REVENUE	\$ 90,591,474	\$ 89,293,027



**Warren County School District
Budgeted Expenses by Function
2024-2025 Final Budget**

Function	Description	Expenditure
1110	Regular Instruction	\$ 30,625,496
1190	Federal Programs	\$ 1,724,515
1192	21st Century	\$ 103,012
1211	Life Skills Support - Public	\$ 919,436
1221	Hearing	\$ 29,721
1225	Student Support - Speech & Language	\$ -
1231	Emotional Support - Public	\$ 1,485,726
1232	Emotional Support - PRRI	\$ -
1233	Autistic Support	\$ 1,628,115
1241	Learning Support - Public	\$ 4,021,876
1243	Gifted Support	\$ 565,623
1260	Exceptional Students - Physical Support	\$ 39,379
1270	Multi-Handicapped Support	\$ -
1290	IDEA and Access	\$ 5,815,454
1320	Vocational: Marketing	\$ 3,000
1330	Health Occupations Education	\$ 83,586
1370	Vocational: Electronics	\$ 3,000
1380	Vocational: Trade & Industry	\$ 1,539,327
1390	Vocational Instructions	\$ 192,606
1420	Summer School	\$ 417
1430	Homebound	\$ 5,716
1490	Other Instruction: Tutoring/Coaches	\$ 69,905
1500	Non-Public	\$ 61,180
2111	Supervision of Student Services	\$ 8,185
2120	Guidance	\$ 1,618,932
2130	Attendance Services	\$ 1,855
2140	Scoring	\$ 8,498
2142	Psychological Testing	\$ 359,780
2143	Psychological Counseling	\$ 106,313
2152	Speech Pathology	\$ 731,118
2160	Social Work Services	\$ 631,741
2170	Student Accounting Services	\$ 86,965
2190	Other Student Services	\$ 1,113
2220	Technology - Support Services	\$ 125,232
2250	Library Services	\$ 622,871
2260	Curriculum Development	\$ 879,798
2270	Staff Development	\$ 5,168
2271	Professional Development: Certificated Staff	\$ 110,637
2272	Professional Development: Non Certificated Staff	\$ 300
2290	21st Century	\$ 150,614
2310	Board of Education Services	\$ 95,703
2320	Board Treasurer Services	\$ 4,377
2330	Tax Collection	\$ 193,373
2350	Legal Services	\$ 205,304
2360	Office of the Superintendent	\$ 279,652
2380	Office of the Principal	\$ 4,390,686
2390	Administrative Support Services	\$ 243,496
2420	Medical Services	\$ 308,992
2430	Dental Services	\$ 2,675
2440	Nursing Services	\$ 1,348,997
2490	Other Health Services	\$ 52,556



**Warren County School District
Budgeted Expenses by Function
2024-2025 Final Budget**

Function	Description	Expenditure
2511	Business Administrative Services - Supervision	\$ 323,953
2513	Business Administrative Services - Accounts Payable	\$ 83,905
2514	Business Administrative Services - Payroll Services	\$ 189,421
2515	Business Administrative Services - Financial Accounting	\$ 419,828
2519	Business Administrative Services - Other	\$ 75,657
2520	Purchasing	\$ 144,607
2530	Warehouse	\$ 78,755
2611	Physical Plant & Facilities - Supervision	\$ 261,908
2619	Physical Plant & Facilities - Other Supervision	\$ 741,694
2620	Operation of Building Services	\$ 5,476,394
2630	Care & Upkeep of Ground Services	\$ 228,506
2640	Equipment Maintenance	\$ 70,085
2650	Vehicle Maintenance	\$ 102,292
2660	Safety & Security Services	\$ 444,252
2690	Other Operations & Maintenance	\$ 1,070
2711	Student Transportation Services - Supervision	\$ 166,381
2720	Vehicle Operations	\$ 6,163,307
2750	Nonpublic Transportation	\$ 495,463
2818	System-Wide Technology Services	\$ 3,444,530
2831	Staff Services	\$ 491,508
2834	Staff Development: Non-Instructional, Certificated	\$ 173,157
2835	Health Services	\$ 4,815
2836	Staff Development: Non-Instructional, Non-Certificated	\$ 116,945
2843	Programming	\$ 3,340
2850	Federal Programs - Grant Writer	\$ 218,014
2900	Media Services	\$ 107,000
3200	Student Activities	\$ 210,781
3250	School Sponsored Athletics	\$ 102,507
3390	Parent Involvement	\$ -
5110	Debt Service	\$ 7,178,213
5220	Athletics	\$ 1,072,732
5220	Food Service	\$ -
5230	Capital Reserve	\$ 625,000
5900	Contingencies	\$ 860,000

\$ 91,568,043

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2024-2025 Final Budget

Function	Description	Account Number	Budget Responsibility	2024-2025 Final
1110 Regular Instruction	Salaries/Wages	100	Shultz	\$ 13,831,822
	Benefits & Burden	200	Shultz	\$ 9,923,011
	Professional Svc.	300	Shultz	\$ 842,840
	Property Maint. Svc.	400	Shultz	\$ 8,901
	Transp/Training/Comm/Tuit	500	Shultz	\$ 4,026,739
	Supplies	600	Shultz	\$ 1,974,409
	Dues/Judgements/Misc.	800	Shultz	\$ 17,775
				\$ 30,625,496
1190 Federal Programs	Salaries/Wages	100	Shultz	\$ 960,520
	Benefits	200	Shultz	\$ 680,193
	Supplies	600	Shultz	\$ 83,802
	Equipment	700	Shultz	\$ -
				\$ 1,724,515
1192 21st Century	Salaries/Wages	100	Shultz	\$ 66,350
	Benefits	200	Shultz	\$ 27,568
	Professional Svc.	300	Shultz	\$ -
	Transp/Training/Comm/Tuit	500	Shultz	\$ 4,086
	Supplies	600	Shultz	\$ 5,008
				\$ 103,012
1211 Life Skills	Salaries/Wages	100	Mead	\$ 542,701
	Benefits	200	Mead	\$ 376,735
				\$ 919,436
1221 / Hearing	Salaries/Wages	100	Mead	\$ 18,139
	Benefits	200	Mead	\$ 11,582
				\$ 29,721
1225/Student Support - Speech & Language	Salaries/Wages	100	Mead	\$ -
	Benefits	200	Mead	\$ -
				\$ -
1231 Emotional Support - Public	Salaries/Wages	100	Mead	\$ 776,532
	Benefits	200	Mead	\$ 709,194
				\$ 1,485,726
1232 Emotional Support-PRRI	Salaries/Wages	100	Mead	\$ -
	Benefits	200	Mead	\$ -
				\$ -
1233 Autistic Support	Salaries/Wages	100	Mead	\$ 906,868
	Benefits	200	Mead	\$ 721,248
				\$ 1,628,115
1241 Learning Support - Public	Salaries/Wages	100	Mead	\$ 2,203,828
	Benefits	200	Mead	\$ 1,818,048
				\$ 4,021,876
1242 Learning Support - PRRI	Salaries/Wages	100	Mead	\$ -
	Benefits	200	Mead	\$ -
				\$ -
1243 Gifted	Salaries/Wages	100	Shultz	\$ 330,826
	Benefits	200	Shultz	\$ 205,826
	Transp/Training/Comm/Tuit	500	Shultz	\$ 7,957
	Supplies	600	Shultz	\$ 17,232
	Equipment	700	Shultz	\$ -
	Dues/Judgements/Misc.	800	Shultz	\$ 3,782
				\$ 565,623
1260 Exceptional Students - Physical Support	Salaries/Wages	100	Mead	\$ 22,302
	Benefits	200	Mead	\$ 17,077
				\$ 39,379
1270 Multi-Handicapped Support	Salaries/Wages	100	Mead	\$ -
	Benefits	200	Mead	\$ -
				\$ -

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2024-2025 Final Budget

Function	Description	Account Number	Budget Responsibility	2024-2025 Final
1290 IDEA, ACCESS, SPEC ED	Salaries/Wages	100	Mead	\$ 1,020,215
	Benefits	200	Mead	\$ 683,935
	Professional Svc.	300	Mead	\$ 456,500
	Transp/Training/Comm/Tuit	500	Mead	\$ 3,581,177
	Supplies	600	Mead	\$ 56,248
	Equipment	700	Mead	\$ 12,875
	Dues/Judgements/Misc	800	Mead	\$ 4,504
				\$ 5,815,454
1320 Vocational Marketing	Salaries/Wages	100	Mineweaser	\$ -
	Benefits	200	Mineweaser	\$ -
	Professional Svc.	300	Mineweaser	\$ -
	Supplies	600	Mineweaser	\$ 3,000
				\$ 3,000
1330 Health Occupations Education	Salaries/Wages	100	Mineweaser	\$ 50,601
	Benefits	200	Mineweaser	\$ 27,985
	Supplies	600	Mineweaser	\$ 5,000
				\$ 83,586
1370 Electronics	Supplies	600	Mineweaser	\$ 3,000
	Equipment	700	Mineweaser	\$ -
				\$ 3,000
1380 Vocational - Trade & Industry	Salaries/Wages	100	Mineweaser	\$ 874,407
	Benefits	200	Mineweaser	\$ 575,920
	Professional Svc.	300	Mineweaser	\$ -
	Property Maint. Svc.	400	Mineweaser	\$ -
	Supplies	600	Mineweaser	\$ 89,000
	Equipment	700	Mineweaser	\$ -
				\$ 1,539,327
1390 Vocational - Instructional	Salaries/Wages	100	Mineweaser	\$ 68,998
	Benefits	200	Mineweaser	\$ 40,843
	Professional Svc.	300	Mineweaser	\$ -
	Transp/Training/Comm/Tuit	500	Mineweaser	\$ 51,608
	Supplies	600	Mineweaser	\$ 21,158
	Equipment	700	Mineweaser	\$ 9,000
	Dues/Judgements/Misc	800	Mineweaser	\$ 1,000
				\$ 192,606
1420 Summer School	Salaries/Wages	100	Mineweaser	\$ -
	Benefits	200	Mineweaser	\$ -
	Supplies	600	Mineweaser	\$ 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	Shultz	\$ 45,851
	Benefits	200	Shultz	\$ 19,051
	Professional Svc.	300	Shultz	\$ -
	Transp/Training/Comm/Tuit	500	Shultz	\$ 337
	Supplies	600	Shultz	\$ 4,666
				\$ 69,905
1500 - Non-Public	Supplies	100	Shultz	\$ 27,113
		200	Shultz	\$ 19,680
		300	Shultz	\$ -
		600	Shultz	\$ 14,387
				\$ 61,180
2111 Pupil Services	Salaries/Wages	100	Mead	\$ 5,100
	Benefits	200	Mead	\$ 1,295
	Professional Svc.	300	Mead	\$ -
	Transp/Training/Comm/Tuit	500	Mead	\$ 1,790
	Supplies	600	Mead	\$ -
				\$ 8,185

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2024-2025 Final Budget

Function	Description	Account Number	Budget Responsibility	2024-2025 Final
2120 Guidance	Salaries/Wages	100	Shultz	\$ 981,159
	Benefits	200	Shultz	\$ 600,934
	Transp/Training/Comm/Tuit	500	Shultz	\$ 2,271
	Supplies	600	Shultz	\$ 27,890
	Equipment	700	Shultz	\$ 6,679
				\$ 1,618,932
2130 Attendance Services	Salaries/Wages	100	Mead	\$ -
	Benefits	200	Mead	\$ -
	Transp/Training/Comm/Tuit	500	Mead	\$ 1,855
				\$ 1,855
2140 Scoring	Professional Svc.	300	Shultz	\$ 8,498
				\$ 8,498
2142 Psychological Testing Services	Salaries/Wages	100	Mead	\$ 219,688
	Benefits	200	Mead	\$ 140,092
				\$ 359,780
2143 Psychological Counseling	Salaries/Wages	100	Mead	\$ 59,526
	Benefits	200	Mead	\$ 46,787
				\$ 106,313
2152 Speech Pathology	Salaries/Wages	100	Mead	\$ 444,452
	Benefits	200	Mead	\$ 286,667
				\$ 731,118
2160 Social Work Services	Salaries/Wages	100	Mead	\$ 218,143
	Benefits	200	Mead	\$ 180,010
	Professional Svc.	300	Mead	\$ 230,000
	Supplies	600	Mead	\$ 3,588
				\$ 631,741
2170 Student Accounting	Salaries/Wages	100	Shultz	\$ 46,238
	Benefits	200	Shultz	\$ 40,191
	Transp/Training/Comm/Tuit	500	Shultz	\$ 535
				\$ 86,965
2190 - Administrative - Supplemental	Supplies	600	Shultz	\$ 1,113
				\$ 1,113
2220 Technology-Support Services	Salaries/Wages	100	Mead	\$ 72,556
	Benefits	200	Mead	\$ 52,676
				\$ 125,232
2240 Tech Teaching - Title IID	Salaries/Wages	100	Shultz	\$ -
	Benefits	200	Shultz	\$ -
	Professional Svc.	300	Shultz	\$ -
				\$ -
2250 Library Services	Salaries/Wages	100	Shultz	\$ 342,588
	Benefits	200	Shultz	\$ 235,574
	Professional Svc.	300	Shultz	\$ -
	Transp/Training/Comm/Tuit	500	Shultz	\$ -
	Supplies	600	Shultz	\$ 10,100
	Equipment	700	Shultz	\$ 34,609
				\$ 622,871
2260 Curriculum Development	Salaries/Wages	100	Shultz	\$ 540,040
	Benefits	200	Shultz	\$ 339,759
				\$ 879,798
2270 Staff Development	Salaries/Wages	100	Shultz	\$ -
	Benefits	200	Shultz	\$ -
	Professional Svc.	300	Shultz	\$ -
2270 - Staff Development	Transp/Training/Comm/Tuit	500	Shultz	\$ 2,385
	Supplies	600	Shultz	\$ 1,670
	Equipment	700	Shultz	\$ -
	Dues/Judgements/Misc.	800	Shultz	\$ 1,113
				\$ 5,168

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2024-2025 Final Budget

Function	Description	Account Number	Budget Responsibility	2024-2025 Final
2271 Prof Devel - Certificated	Salaries/Wages	100	Shultz	\$ 725
	Benefits	200	Shultz	\$ 301
	Professional Svc.	300	Shultz	\$ 45,624
	Property Maint. Svc.	400	Shultz	\$ -
	Transp/Training/Comm/Tuit	500	Shultz	\$ 44,109
	Supplies	600	Shultz	\$ 19,877
				\$ 110,637
2272 / Non-Cert PD	Transp/Training/Comm/Tuit	500	Shultz	\$ -
				\$ -
2272 Prof Devel - Non Certificated	Professional Svc.	300	Shultz	\$ 300
				\$ 300
2290 21st Century	Salaries/Wages	100	Shultz	\$ 83,280
	Benefits	200	Shultz	\$ 54,237
	Professional Svc.	300	Shultz	\$ 9,160
	Transp/Training/Comm/Tuit	500	Shultz	\$ 2,597
	Supplies	600	Shultz	\$ 1,341
				\$ 150,614
2310 - Board of Education Services	Salaries/Wages	100	Weber	\$ 9,018
	Benefits	200	Weber	\$ 3,756
	Professional Svc.	300	Weber	\$ 44,966
	Transp/Training/Comm/Tuit	500	Weber	\$ 14,265
	Supplies	600	Weber	\$ 7,001
	Dues/Judgements/Misc.	800	Weber	\$ 16,698
				\$ 95,703
2320 - Board Treasurer Services	Salaries/Wages	100	Weber	\$ 3,090
	Benefits	200	Weber	\$ 1,287
				\$ 4,377
2330 Tax Collection	Professional Svc.	300	Grosch	\$ 173,723
	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
				\$ 193,373
2350 / Legal Svc.	Professional Svc.	300	Weber	\$ 205,304
				\$ 205,304
2360 Office of the Superintendent	Salaries/Wages	100	Weber	\$ 155,000
	Benefits	200	Weber	\$ 85,709
	Professional Svc.	300	Weber	\$ -
	Transp/Training/Comm/Tuit	500	Weber	\$ 5,511
	Supplies	600	Weber	\$ 21,531
	Equipment	700	Weber	\$ -
	Dues/Judgements/Misc.	800	Weber	\$ 11,902
				\$ 279,652
2380 Office of the Principal	Salaries/Wages	100	Shultz	\$ 2,559,075
	Benefits	200	Shultz	\$ 1,718,173
	Professional Svc.	300	Shultz	\$ -
	Transp/Training/Comm/Tuit	500	Shultz	\$ 44,179
	Supplies	600	Shultz	\$ 41,503
	Equipment	700	Shultz	\$ 5,000
	Dues/Judgements/Misc.	800	Shultz	\$ 22,756
				\$ 4,390,686
2390 Administrative Support Services	Salaries/Wages	100	Weber	\$ 122,504
	Benefits	200	Weber	\$ 69,123
	Professional Svc.	300	Weber	\$ -
	Transp/Training/Comm/Tuit	500	Weber	\$ 11,124
	Supplies	600	Weber	\$ 21,010
	Equipment	700	Weber	\$ -
	Dues/Judgements/Misc.	800	Weber	\$ 19,736
				\$ 243,496

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2024-2025 Final Budget

Function	Description	Account Number	Budget Responsibility	2024-2025 Final
2420 / Medical Services	Salaries/Wages	100	Mead	\$ 185,031
	Benefits	200	Mead	\$ 120,947
	Professional Svc.	300	Mead	\$ 3,013
				\$ 308,992
2430 / Dental	Salaries/Wages	100	Mead	\$ -
2430 / Dental Services	Professional Svc.	300	Mead	\$ 2,675
				\$ 2,675
2440 Nursing Services	Salaries/Wages	100	Mead	\$ 778,978
	Benefits	200	Mead	\$ 587,819
	Professional Svc.	300	Mead	\$ 2,140
	Transp/Training/Comm/Tuit	500	Mead	\$ 3,210
	Supplies	600	Mead	\$ (28,500)
	Equipment	700	Mineweaser	\$ 5,350
				1,348,997
2490 Other Health Services	Salaries/Wages	100	Mead	\$ 24,310
	Benefits	200	Mead	\$ 28,246
	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	\$ -
				52,556
2511 Business Administration Supervision of Fiscal Services	Salaries/Wages	100	Grosch	\$ 169,145
	Benefits	200	Grosch	\$ 116,664
	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
				\$ 323,953
2513 Business Administration Accounts Payable	Salaries/Wages	100	Grosch	\$ 43,763
	Benefits	200	Grosch	\$ 40,142
	Professional Svc.	300	Grosch	\$ -
				\$ 83,905
2514 Business Administration Payroll Services	Salaries/Wages	100	Grosch	\$ 112,961
	Benefits	200	Grosch	\$ 76,460
	Professional Svc.	300	Grosch	\$ -
				\$ 189,421
2515 Business Administration Financial Accounting	Salaries/Wages	100	Grosch	\$ 249,333
	Benefits	200	Grosch	\$ 170,496
	Professional Svc.	300	Grosch	\$ -
				\$ 419,828
2519 Business Administration Other Fiscal Services	Salaries/Wages	100	Grosch	\$ 38,022
	Benefits	200	Grosch	\$ 37,634
	Professional Svc.	300	Grosch	\$ -
				\$ 75,657
2520 Business Administration Purchasing	Salaries/Wages	100	Grosch	\$ 85,043
	Benefits	200	Grosch	\$ 59,564
	Professional Svc.	300	Grosch	\$ -
				\$ 144,607

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2024-2025 Final Budget

Function	Description	Account Number	Budget Responsibility	2024-2025 Final
2530	Salaries/Wages	100	Grosch	\$ 50,162
Business Administration	Benefits	200	Grosch	\$ 28,593
Warehouse	Professional Svc.	300	Grosch	\$ -
				\$ 78,755
2611	Salaries/Wages	100	Undercoffer	\$ 142,035
Physical Plant Facilities	Benefits	200	Undercoffer	\$ 119,124
Supervision	Professional Svc.	300	Undercoffer	\$ -
	Transp/Training/Comm/Tuit	500	Undercoffer	\$ 214
	Dues/Judgements/Misc.	800	Undercoffer	\$ 535
				\$ 261,908
2619	Salaries/Wages	100	Undercoffer	\$ 436,031
Physical Plant Facilities	Benefits	200	Undercoffer	\$ 305,663
Other Supervision of Operation	Professional Svc.	300	Undercoffer	\$ -
				\$ 741,694
2620	Salaries/Wages	100	Undercoffer	\$ 1,712,765
Physical Plant	Benefits	200	Undercoffer	\$ 1,360,158
Operation of Buildings	Professional Svc.	300	Undercoffer	\$ 7,169
	Property Maint. Svc.	400	Undercoffer	\$ 756,371
	Transp/Training/Comm/Tuit	500	Undercoffer	\$ 255,771
	Supplies	600	Undercoffer	\$ 1,315,893
	Equipment	700	Undercoffer	\$ 62,274
	Dues/Judgements/Misc.	800	Undercoffer	\$ 5,992
				\$ 5,476,394
2630	Salaries/Wages	100	Undercoffer	\$ 87,381
Physical Plant	Benefits	200	Undercoffer	\$ 58,265
Upkeep of Grounds	Professional Svc.	300	Undercoffer	\$ -
	Property Maint. Svc.	400	Undercoffer	\$ 45,304
	Supplies	600	Undercoffer	\$ 37,557
				\$ 228,506
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	\$ 92,154
Safety & Security Services	Benefits	200	Deppen	\$ 60,527
	Professional Svc.	300	Deppen	\$ 229,270
	Property Maint. Svc.	400	Deppen	\$ 12,840
	Transp/Training/Comm/Tuit	500	Deppen	\$ 2,000
	Supplies	600	Deppen	\$ 47,461
	Equipment	700	Deppen	\$ -
				\$ 444,252
2690 / Other Operation & Maintenance	Supplies	600	Undercoffer	\$ 1,070
				\$ 1,070
2711	Salaries/Wages	100	Grosch	\$ 96,472
Student Transportation Services	Benefits	200	Grosch	\$ 63,057
	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
				\$ 166,381
2720	Transp/Training/Comm/Tuit	500	Grosch	\$ 6,131,207
Vehicle Operation	Supplies(Bulk Fuel)	600	Grosch	\$ 32,100
				\$ 6,163,307

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2024-2025 Final Budget

Function	Description	Account Number	Budget Responsibility	2024-2025 Final
2750 / Non-Pub Trans	Transp/Training/Comm/Tuit	500	Grosch	\$ 495,463
				\$ 495,463
2818 Technology Services	Salaries/Wages	100	Mineweaser	\$ 676,043
	Benefits	200	Mineweaser	\$ 462,762
	Professional Svc.	300	Mineweaser	\$ -
	Property Maint. Svc.	400	Mineweaser	\$ 946,882
	Transp/Training/Comm/Tuit	500	Mineweaser	\$ 294,423
	Supplies	600	Mineweaser	\$ 133,964
	Equipment	700	Mineweaser	\$ 929,566
	Dues/Judgements/Misc.	800	Mineweaser	\$ 891
				\$ 3,444,530
2831 Supervision of Staff Services	Salaries/Wages	100	Mineweaser	\$ 275,953
	Benefits	200	Mineweaser	\$ 202,752
	Transp/Training/Comm/Tuit	500	Mineweaser	\$ 6,124
	Supplies	600	Mineweaser	\$ 6,679
				\$ 491,508
2834 Staff Dev. Cert. Non-Instructional, Certified	Salaries/Wages	100	Mineweaser	\$ -
	Benefits	200	Mineweaser	\$ 142,100
	Professional Svc.	300	Mineweaser	\$ 23,030
	Transp/Training/Comm/Tuit	500	Mineweaser	\$ 8,026
				\$ 173,157
2835 / Health Services	Professional Svc.	300	Mineweaser	\$ 4,815
				\$ 4,815
2836 Staff Dev. Cert. Non-Instructional, Non-Certified	Benefits	200	Mineweaser	\$ 35,700
	Professional Svc.	300	Mineweaser	\$ 81,245
	Transp/Training/Comm/Tuit	500	Mineweaser	\$ -
				\$ 116,945
2843 / Programming	Professional Svc.	300	Grosch	\$ 3,340
				\$ 3,340
2850 Federal Programs	Salaries/Wages	100	Grosch	\$ 135,582
	Benefits	200	Grosch	\$ 78,719
	Professional Svc.	300	Grosch	\$ -
	Transp/Training/Comm/Tuit	500	Grosch	\$ 642
	Supplies	600	Grosch	\$ 3,070
	Equipment	700	Grosch	\$ -
				\$ 218,014
2900 / Media Svc	Transp/Training/Comm/Tuit	500	Mead	\$ 107,000
				\$ 107,000
3200 Student Activities	Salaries/Wages	100	Mineweaser	\$ 95,627
	Benefits	200	Mineweaser	\$ 58,823
	Transp/Training/Comm/Tuit	500	Mineweaser	\$ 38,030
	Supplies	600	Mineweaser	\$ 9,741
	Equipment	700	Mineweaser	\$ -
				\$ 210,781
3250 School Sponsored Athletics	Salaries/Wages	100	Mineweaser	\$ 67,500
	Benefits	200	Mineweaser	\$ 35,007
				\$ 102,507
3390 Parent Involvement	Salaries/Wages	100	Shultz	\$ -
	Benefits	200	Shultz	\$ -
	Professional Svc.	300	Shultz	\$ -
	Supplies	600	Shultz	\$ -
				\$ -
4200/5100	Dues/Judgements/Misc.	800	Grosch	\$ -
				\$ -

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2024-2025 Final Budget

Function	Description	Account Number	Budget Responsibility	2024-2025 Final
5110 / Debt Service	Dues/Judgements/Int./Misc.	800	Grosch	\$ 3,086,037
5110 / Debt Service	Fund Transfers	900	Grosch	\$ 4,092,176
				\$ 7,178,213
5130 / Refund of Prior Yr Revenues	Dues/Judgements/Misc.	800	Grosch	\$ -
				\$ -
5220 / Athletics	Fund Transfers	900	Grosch	\$ 1,072,732
				\$ 1,072,732
5220 / Food Service	Fund Transfers	930	Grosch	\$ -
				\$ -
5230 / Capital Res.	Fund Transfers	900	Grosch	\$ 625,000
				\$ 625,000
5900 / Contingency	Unresolved Staff	912	Weber	\$ -
5900 / Contingency	Fuel Transportation Contingency	900	Weber	\$ 200,000
5900 / Contingency	Board Goals/Facilities Plan	900	Weber	\$ 660,000
	Contingency Total			\$ 860,000
				\$ 91,568,043

Revenues	\$ 89,293,027
Expenses	\$ 91,568,043
Total Surplus (Deficit)	\$ (2,275,016)

Planned Committed Use:

Textbooks	\$ 546,875
PSERS	\$ 200,000
Capital Projects	\$ 100,000
	\$ 846,875

Surplus (Deficit) After Committed Use	\$ (1,428,141)
--	-----------------------

**CONTINGENCY SCHEDULE
FINAL BUDGET
2024-2025**

CONTINGENCY

	2024-25
Board Goals	\$ 150,000
TOTAL BOARD GOALS:	\$ 150,000
Fuel:	
Fuel (district vehicles grounds)	\$ 50,000
Contractors Fuel	\$ 150,000
TOTAL FUEL:	\$ 200,000
Unresolved Staff:	
Staff	* \$ 510,000
Substitutes	\$ -
Non-Athletic Supplementals	\$ -
TOTAL UNRESOLVED STAFF:	\$ 510,000
LEARNING LOSS AND SUPPORT:	
Textbooks	\$ -
TOTAL LEARNING LOSS AND SUPPORT	\$ -
TOTAL	\$ 860,000

* Staff Contingency will be used in 2024-2025 due to the elimination of ESSER positions.

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2024

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)723-6903

Extn :1030

Contact Person

Telephone

Extension

groschj@wcsdpa.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warren County SD	COUNTY : Warren	AUN : 105628302
---------------------------------------	--------------------	--------------------

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

Total Budgeted Expenditures	Fund Balance % Limit (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 2024-2025 (compared to 2023-2024)?

Yes

☒

No

☐

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$91568043
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, 2024

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Warren County SD	County : Warren	AUN Number : 105628302
--	--------------------	---------------------------

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

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/20/2024
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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.
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	894,510
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,779,244
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,280,130
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,059,374</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,483,771
7000 Revenue from State Sources	54,957,328
8000 Revenue from Federal Sources	5,851,928
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$89,293,027</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$107,352,401</u>

Amount

REVENUE FROM LOCAL SOURCES

6111	Current Real Estate Taxes	19,817,208
6113	Public Utility Realty Taxes	25,000
6115	Payments in Lieu of Current Taxes - Federal	320,000
6140	Current Act 511 Taxes - Flat Rate Assessments	75,000
6150	Current Act 511 Taxes - Proportional Assessments	4,085,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,539,562
6500	Earnings on Investments	800,000
6700	Revenues from LEA Activities	75,000
6910	Rentals	12,000
6920	Contributions and Donations from Private Sources	85,000
6940	Tuition from Patrons	100,000
6990	Refunds and Other Miscellaneous Revenue	1,550,001

\$28,483,771

REVENUE FROM LOCAL SOURCES

REVENUE FROM STATE SOURCES

07111	Basic Education Funding-Formula	30,090,284
7160	Tuition for Orphans Subsidy	50,000
7220	Vocational Education	496,317
7271	Special Education funds for School-Aged Pupils	5,219,564
7311	Pupil Transportation Subsidy	3,564,417
7312	Nonpublic and Charter School Pupil Transportation Subsidy	172,095
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	994,263
7330	Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340	State Property Tax Reduction Allocation	4,142,796
7360	Safe Schools	260,324
7505	Ready to Learn Block Grant	1,023,439
7810	State Share of Social Security and Medicare Taxes	1,451,252
7820	State Share of Retirement Contributions	7,412,577

\$54,957,328

REVENUE FROM STATE SOURCES

REVENUE FROM FEDERAL SOURCES

8110	Payments for Federally Impacted Areas	125,000
8512	IDEA, Part B	1,118,024
8514	Title I - Improving the Academic Achievement of the Disadvantaged	1,576,666
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	174,007
8517	Title IV - 21st Century Schools	309,494

		Amount
REVENUE FROM FEDERAL SOURCES		
8521	Vocational Education - Operating Expenditures	91,488
8733	ARRA - Qualified Zone Academy Bonds (QZAB)	1,802,440
8749	Other CARES Act Funding	161,729
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	493,080
REVENUE FROM FEDERAL SOURCES		\$5,851,928
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		89,293,027

Act 1 Index (current): 7.7%

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	Total
\$19,817,208	
\$4,142,796	
\$23,960,004	
\$26,161,916	
Warren	

2023-24 Data	
a. Assessed Value	\$453,490,272
b. Real Estate Mills	55.8371
I. 2024-25 Data	
c. 2022 STEB Market Value	\$1,615,218,784
d. Assessed Value	\$452,337,966
e. Assessed Value of New Constr/ Renov	\$0

2023-24 Calculations	
f. 2023-24 Tax Levy	\$25,321,582
(a * b)	
2024-25 Calculations	
g. Percent of Total Market Value	100.000000%
h. Rebalanced 2023-24 Tax Levy	\$25,321,582
(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	90.000000%
k. Tax Levy Needed	\$26,161,916
(Approx. Tax Levy * g)	
I. 2024-25 Real Estate Tax Rate	
(k / d * 1000)	
m. Tax Levy Generated by Mills	\$26,161,916
(l / 1000 * d)	
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$22,019,120
(m - Amount of Tax Relief for Homestead Exclusions)	
o. Net Tax Revenue Generated By Mills	\$19,817,208
(n * Est. Pct. Collection)	

Act 1 Index (current): 7.7%

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

\$19,817,208

\$4,142,796

\$23,960,004

\$26,161,916

Warren

Total

Index Maximums	
p. Maximum Mills Based On Index (i * (1 + Index))	60.1365
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index IV. (p / 1000 * d)	\$27,202,022
s. Millage Rate within Index? 33 (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

Information Related to Property Tax Relief	
V. Assessed Value Exclusion per Homestead	\$7,577.35
Number of Homestead/Farmstead Properties	9453
Median Assessed Value of Homestead Properties	\$20,343

Act 1 Index (current): 7.7%

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

\$19,817,208

\$4,142,796

\$23,960,004

\$26,161,916

Warren

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,142,796	Lowering RE Tax Rate	\$0	\$4,142,796
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,142,796

CODE

6111	Current Real Estate Taxes																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Warren									
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.7%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,453,023
1200 Special Programs - Elementary / Secondary	14,505,330
1300 Vocational Education	1,821,520
1400 Other Instructional Programs - Elementary / Secondary	76,038
1500 Nonpublic School Programs	61,180
Total Instruction	\$48,917,091
2000 Support Services	
2100 Support Services - Students	3,554,501
2200 Support Services - Instructional Staff	1,894,621
2300 Support Services - Administration	5,412,591
2400 Support Services - Pupil Health	1,713,220
2500 Support Services - Business	1,316,127
2600 Operation and Maintenance of Plant Services	7,326,201
2700 Student Transportation Services	6,825,150
2800 Support Services - Central	4,452,308
2900 Other Support Services	107,000
Total Support Services	\$32,601,719
3000 Operation of Non-Instructional Services	
3200 Student Activities	313,288
Total Operation of Non-Instructional Services	\$313,288
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,178,213
5200 Interfund Transfers - Out	1,697,732
5900 Budgetary Reserve	860,000
Total Other Expenditures and Financing Uses	\$9,735,945
Total Estimated Expenditures and Other Financing Uses	\$91,568,043

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,858,692
200 Personnel Services - Employee Benefits	10,630,772
300 Purchased Professional and Technical Services	842,840
400 Purchased Property Services	8,901
500 Other Purchased Services	4,030,825
600 Supplies	2,063,219
800 Other Objects	17,774
Total Regular Programs - Elementary / Secondary	\$32,453,023
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,821,411
200 Personnel Services - Employee Benefits	4,543,645
300 Purchased Professional and Technical Services	456,500
500 Other Purchased Services	3,589,134
600 Supplies	73,479
700 Property	12,875
800 Other Objects	8,286
Total Special Programs - Elementary / Secondary	\$14,505,330
1300 Vocational Education	
100 Personnel Services - Salaries	994,006
200 Personnel Services - Employee Benefits	644,748
500 Other Purchased Services	51,608
600 Supplies	121,158
700 Property	9,000
800 Other Objects	1,000
Total Vocational Education	\$1,821,520
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	49,886
200 Personnel Services - Employee Benefits	20,732
500 Other Purchased Services	337
600 Supplies	5,083
Total Other Instructional Programs - Elementary / Secondary	\$76,038
1500 Nonpublic School Programs	
100 Personnel Services - Salaries	27,113
200 Personnel Services - Employee Benefits	19,680
600 Supplies	14,387
Total Nonpublic School Programs	\$61,180
Total Instruction	\$48,917,091
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,974,305
200 Personnel Services - Employee Benefits	1,295,977
300 Purchased Professional and Technical Services	238,498

Description	Amount
500 Other Purchased Services	6,451
600 Supplies	32,591
700 Property	6,679
Total Support Services - Students	\$3,554,501
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,039,188
200 Personnel Services - Employee Benefits	682,548
300 Purchased Professional and Technical Services	55,084
500 Other Purchased Services	49,091
600 Supplies	32,988
700 Property	34,609
800 Other Objects	1,113
Total Support Services - Instructional Staff	\$1,894,621
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,848,686
200 Personnel Services - Employee Benefits	1,878,048
300 Purchased Professional and Technical Services	423,993
400 Purchased Property Services	899
500 Other Purchased Services	79,079
600 Supplies	94,662
700 Property	5,000
800 Other Objects	82,224
Total Support Services - Administration	\$5,412,591
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	988,320
200 Personnel Services - Employee Benefits	737,011
300 Purchased Professional and Technical Services	7,829
500 Other Purchased Services	3,210
600 Supplies	-28,500
700 Property	5,350
Total Support Services - Pupil Health	\$1,713,220
2500 Support Services - Business	
100 Personnel Services - Salaries	748,430
200 Personnel Services - Employee Benefits	529,553
500 Other Purchased Services	18,719
600 Supplies	17,644
800 Other Objects	1,781
Total Support Services - Business	\$1,316,127
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,470,366
200 Personnel Services - Employee Benefits	1,903,737
300 Purchased Professional and Technical Services	236,439
400 Purchased Property Services	865,447
500 Other Purchased Services	257,985
600 Supplies	1,465,646

Description	Amount
700 Property	120,054
800 Other Objects	6,527
Total Operation and Maintenance of Plant Services	\$7,326,201
2700 Student Transportation Services	
100 Personnel Services - Salaries	96,472
200 Personnel Services - Employee Benefits	63,057
500 Other Purchased Services	6,629,902
600 Supplies	34,985
800 Other Objects	734
Total Student Transportation Services	\$6,825,150
2800 Support Services - Central	
100 Personnel Services - Salaries	1,087,578
200 Personnel Services - Employee Benefits	922,033
300 Purchased Professional and Technical Services	112,430
400 Purchased Property Services	946,882
500 Other Purchased Services	309,215
600 Supplies	143,713
700 Property	929,566
800 Other Objects	891
Total Support Services - Central	\$4,452,308
2900 Other Support Services	
500 Other Purchased Services	107,000
Total Other Support Services	\$107,000
Total Support Services	\$32,601,719
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	163,127
200 Personnel Services - Employee Benefits	93,830
300 Purchased Professional and Technical Services	8,560
500 Other Purchased Services	38,030
600 Supplies	9,741
Total Student Activities	\$313,288
Total Operation of Non-Instructional Services	\$313,288
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,086,037
900 Other Uses of Funds	4,092,176
Total Debt Service / Other Expenditures and Financing Uses	\$7,178,213
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,697,732
Total Interfund Transfers - Out	\$1,697,732
5900 Budgetary Reserve	
800 Other Objects	860,000

Description		Amount
Total Budgetary Reserve		\$860,000
Total Other Expenditures and Financing Uses		\$9,735,945
TOTAL EXPENDITURES		\$91,568,043

<u>Cash and Short-Term Investments</u>		<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		21,387,339	20,023,079
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		1,313,913	1,138,913
Other Capital Projects Fund		15,710,000	18,000,000
Debt Service Fund		180,000	200,000
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		\$38,991,252	\$39,761,992
<u>Long-Term Investments</u>		<u>06/30/2024 Estimate</u>	<u>06/30/2025 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	

Long-Term Investments
Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2024 Estimate

\$38,991,252

06/30/2025 Projection

\$39,761,992

<u>Long-Term Indebtedness</u>		
General 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 General Fund	06/30/2024 Estimate	06/30/2025 Projection
	69,795,585	65,414,072
	600,000	700,000
	22,264,951	23,764,951
	\$92,660,536	\$89,879,023

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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 Projection

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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate06/30/2025 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

\$92,660,536\$89,879,023

Short-Term Payables

06/30/2024 Estimate
06/30/2025 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	\$92,660,536	\$89,879,023

2024-2025 Final General Fund Budget

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Juveniles Incarcerated Expenditures: Budget Summary

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	30,215	7,083
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$30,215	\$7,083
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	\$7,083
Total Estimated Expenditures and Other Financing Uses		

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	10,000	5,000
200 Personnel Services - Employee Benefits	4,165	2,083
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	16,050	
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$30,215	\$7,083
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	\$30,215	\$7,083
Total Instruction	\$30,215	\$7,083
TOTAL EXPENDITURES		

Account Description	Amounts
0810 Nonspendable Fund Balance	894,510
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,784,358
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,784,358
5900 Budgetary Reserve	860,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,538,868