

CONNEAUT SCHOOL DISTRICT



2021-2022 Fiscal Year Budget

July 1, 2021 to June 30, 2022

Conneaut School District
219 West School Drive
Linesville, PA 16424
Crawford County
www.conneautsd.org



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CONNEAUT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Claire Hertz'.

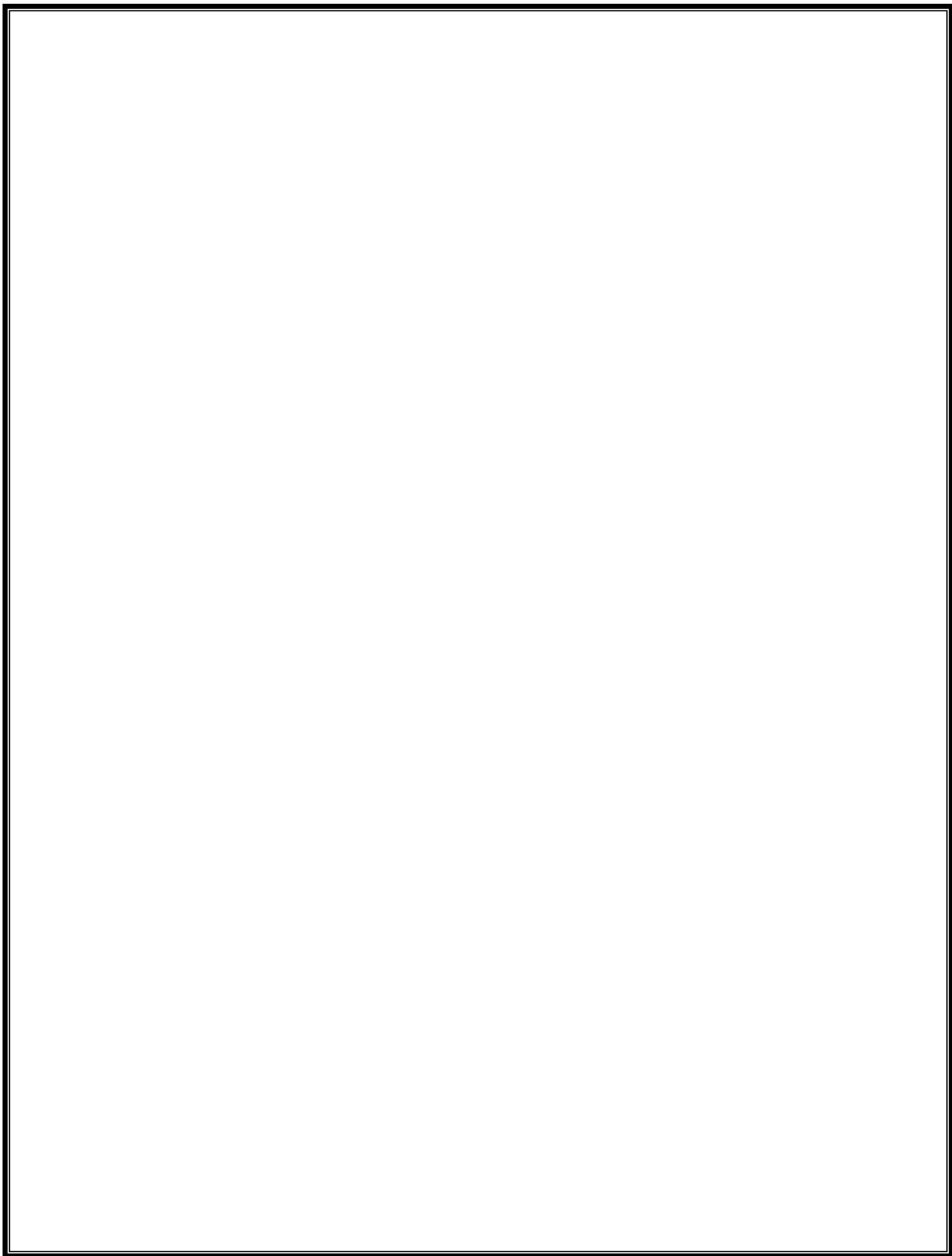
Claire Hertz, SFO
President

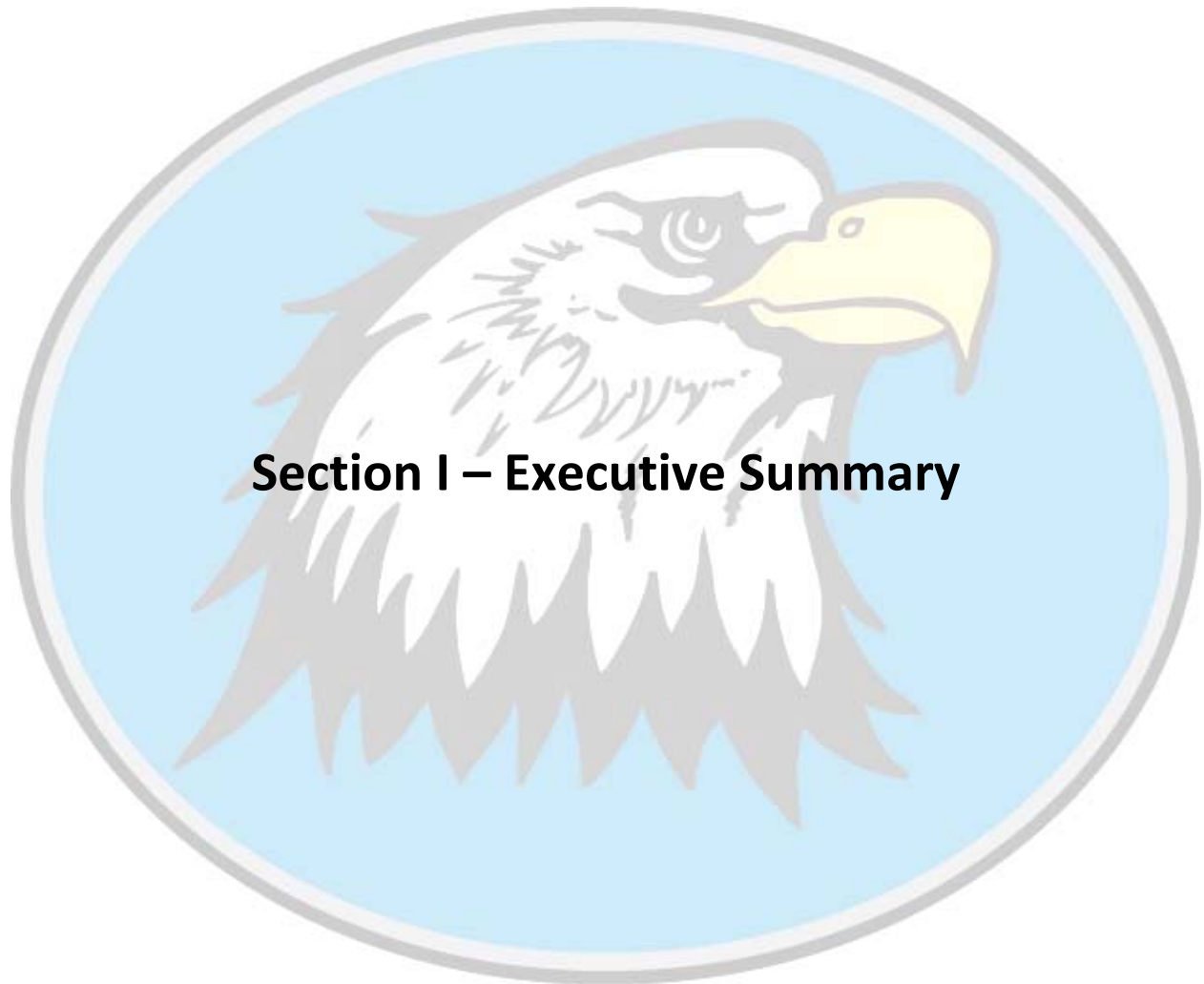
A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

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Conneaut School District Board of School Directors

Dorothy LuckockBoard President*

Jamie HornsteinBoard Vice President*

John BurnhamDirector

Don Ellis, Jr.Director

Theressa Miller.....Director*

Kathleen KlinkDirector

Eric McGuirk.....Director

Tim McQuiston.....Director

GW HallDirector

*Budget & Finance Committee Member

Conneaut School District Central Administration

Jarrin SperrySuperintendent of Schools

Susy DresselAsst. to the Superintendent/Dir. of Student Svcs.

Greg Mayle.....Business Manager

Brenda KantzDirector of Curriculum, Instruction and Assessment

Rick KellyDirector of Technology

Frank KimmelDirector of Buildings & Grounds

Conneaut School District Buildings & Administrators

Elementary Schools

Conneaut Valley Elementary School
22361 Route 18
Conneautville, PA 16406
(814) 587-6326
Principal: Adam Jardina

Conneaut Lake Elementary School
630 Line Street
Conneaut Lake, PA 16316
(814) 382-8191
Principal: Doug Parks

Middle Schools

Conneaut Valley Middle School
22154 Route 18
Conneautville, PA 16406
(814) 587-2091
Principal: Dave Maskrey

Conneaut Lake Middle School
10331 Route 6
Conneaut Lake, PA 16316
(814) 382-5315
Principal: Jeff Hans

High School

Conneaut Area Senior High School
302 West School Drive
Linesville, PA 16424
(814) 683-5900
Principals: Ed Pietroski, Matt Vannoy

Executive Summary of the 2021-2022 Budget

Introduction

The Conneaut School District is pleased to present, for both internal and public review, the 2021-2022 budget. This budget represents the financial, educational and operational plans for the upcoming year as well as projections for future years. The discussion below is an executive summary of the budget document.

Budget Presentation

The budget is the culmination of months of work by individuals from all over the District. During the budget preparation process, every line item was carefully reviewed to ensure that limited financial resources were allocated wisely and in accordance with the District's goals, initiatives, and financial policies.

The budgeting process began nearly eight months ago at the building/department level, when departmental budgets were constructed and forwarded to the Business Office. Next, submissions were preliminarily checked for accuracy and completeness. Once this step was complete, each school or department met with the Budget & Finance Committee, where every line item of each department was scrutinized and discussed. This was done not only to determine where the trimming of expenditures was possible, but also to ensure that each department's budget included all resources that would be necessary to carry out that department's goals and tasks in the coming year. During this process, the Board as a whole received updates at regularly scheduled public meetings.

The 2021-2022 budget process was certainly unlike that of any previous budget year. The budget was prepared during the COVID-19 pandemic, and many aspects of reopening for the 2021-2022 school year still remain unknown. In addition, some typical expenditures have been replaced by more pressing needs relating to health concerns and student/staff safety, and many revenue streams have been affected (either positively or negatively) but the changing economic climate.

As with all school districts across the nation, the Conneaut School District adapted to profound changes as a result of the COVID-19 pandemic. The District is fortunate to be located in a rural area; while difficulties related to case counts and school closures were encountered, they occurred to extent far less than many other areas of Commonwealth.

The various stimulus fund packages adopted by the Federal Government will send nearly \$10 million of additional funds to the District over the next few years. This is a tremendous opportunity for the District, but the District also recognizes the enormous responsibility that comes with the stewardship of additional revenues. Throughout this document, efforts have been made to identify the use of stimulus funds in areas where the use of such funds results in significant variations from prior year values.

Throughout the process, care was taken to ensure that programs offered to students remained as robust as in prior years; rather than cutting programs to reduce cost, each program was examined to ensure operations were efficient as possible. Given the political and financial climate in which Pennsylvania school districts currently must operate, and the struggles of school districts across the entire nation, the Conneaut School District is proud to continue to offer its students a well-rounded education where all acquire the skills to become productive citizens of a globally connected society.

Vision, Mission Statement, Goals and Objectives

Vision

The vision of the Conneaut School District is a community where all recognize and fulfill their unique potential to contribute to a globally connected society.

Mission Statement

The mission of the Conneaut School District is to provide a safe and supportive environment where all acquire the skills to become productive citizens of a globally connected society.

Board Goals

Self-Development

- Each Board Member reads “The Tipping Point” by Malcom Gladwell

Community Engagement

- Utilize one regularly scheduled work session for the purpose of a town hall meeting.
- Enable/enhance virtual meeting capabilities for all public meetings.

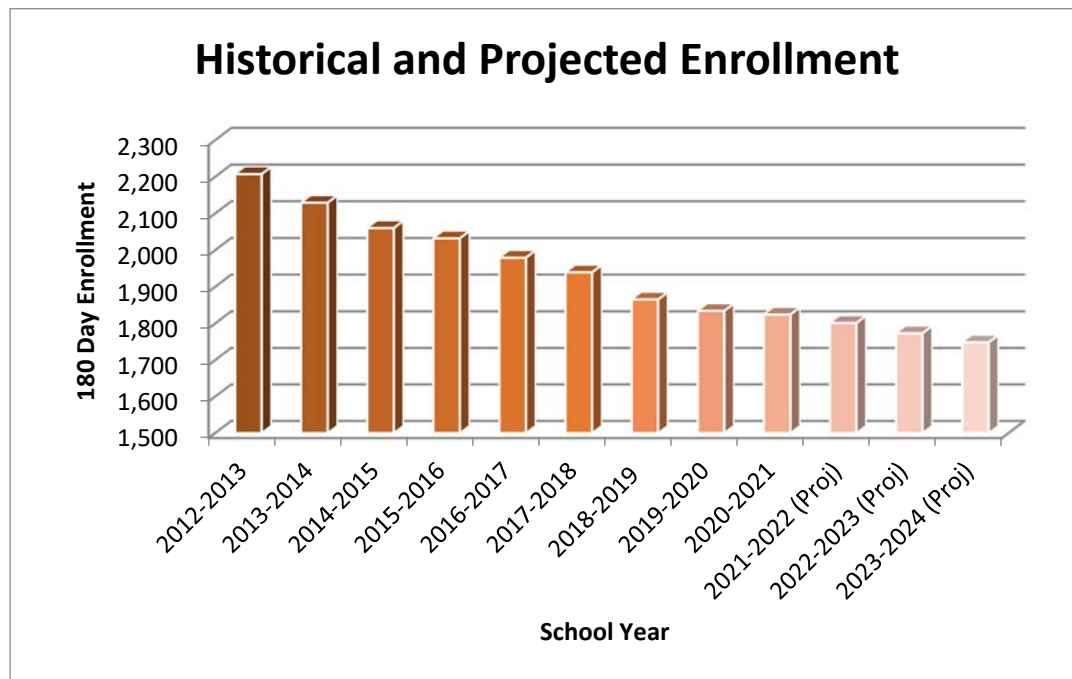
Career Readiness

- Create a marketing plan to stop/slow attrition, attract families, and reduce external cyber charter school enrollment
- Create benchmarks for annual measurement of career readiness programs

Due to the qualitative nature of many of these goals, administration and the Board have not placed estimated costs on the achievement of most goals.

Student Enrollment and Personnel Resources

While not as drastic as in previous years, the District continues to see a gradual decline in student enrollment:



This gradual decrease is forecasted to continue, with a 20-30 student decrease in each of the next three years.

Staffing levels, broken out between teachers, administrators and support professionals, are as follows:

School Year	Teachers	Administrators	Support/Other	Total
2015-2016	154	12	87	253
2016-2017	151	15	101	267
2017-2018	154	14	97	265
2018-2019	155	14	96	265
2019-2020	151	13	94	258
2020-2021	150	13	95	258
2021-2022 (Budgeted)	153	14	95	262

Staffing has remained consistent over the past few years despite declining enrollment, primarily due to significant increases in the District's special education needs. Prior year fluctuations in the number of District administrators relates to reclassification of employees rather than hires or absorptions. However, one additional administrator (the Supervisor of Online Learning and Digital Resources) was added for the 2021-2022 fiscal year.

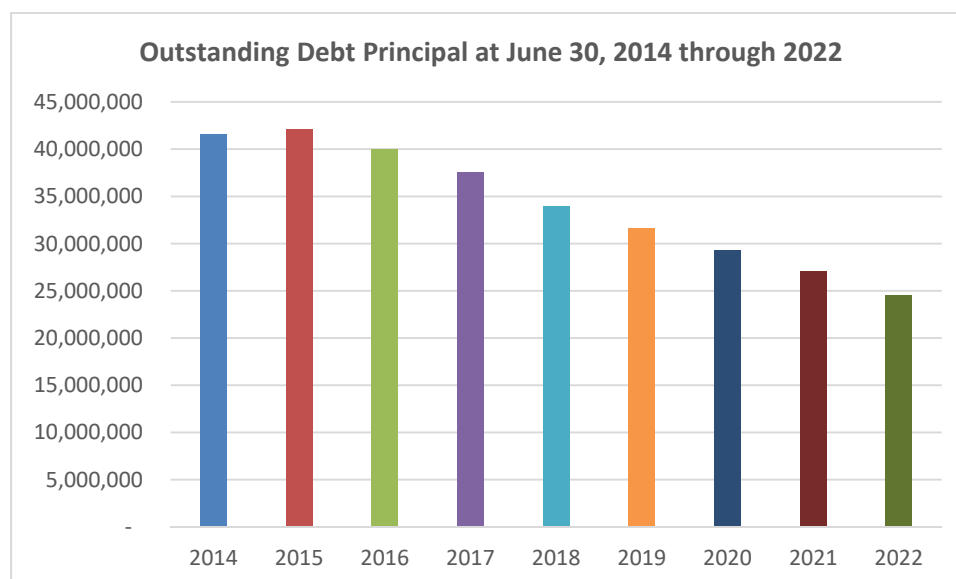
District Facilities and Capital Improvements

The District continues to enjoy modern, clean and well-functioning buildings in all attendance areas. However, as time passes additional building upkeep costs are anticipated in order to maintain the current level of building quality. As such, the District developed a robust five year Capital Projects Plan during the 2018-2019 fiscal year in order to address these upcoming expenditures and ensure the Capital Projects Fund is adequately funded. Since then, the District has continued funding this plan at a five-year level through transfers from the General Fund into the Capital Projects Fund.

Debt Service

The District has made a continued effort over the past few years to utilize its fund balance to decrease debt levels in the General Fund. Annual capital leases for iPad and Chromebook acquisitions have been replaced by outright purchases. In addition, a capital lease relating to energy performance upgrades was paid off early during the 2017-2018 fiscal year. While this required an outlay of nearly \$1.5 million, it is estimated that the move will save the District nearly \$180,000 over a 12 year span. The District also refinanced the Series 2015 General Obligation Bonds in the 2020-2021 fiscal year to take advantage of interest rate savings.

Below is a graphical representation of the District's overall debt levels at June 30, 2014 through 2021, as well as the projected debt level at the end of the June 30, 2022 budget year:



Food Service Fund

Significant changes occurred in the District's Food Service Fund in the 2019-2020 fiscal year. The District opted into the Community Eligibility Provision (CEP), which is a program that allows all students to receive a free breakfast and lunch regardless of economic status. In addition, the District implemented the At Risk After School Meal component of the Child and Adult Care Food Program (CACFP). This allows all students, also regardless of economic status, access to a free dinner after school. These changes caused a significant shift in revenue streams; local revenue was mostly replaced by State and Federal reimbursements. Both programs have been successful, and the District plans to continue to participate in both.

Financial Overview

Budget Summary – All Funds

The following schedules provide a summary-level display of the 2021-2022 budget for all major funds:

	Governmental Funds			Proprietary Fund
	General Fund	Capital Projects	Total	Food Service
Est. Fund Bal. / Net Pos. at 7/1/2021	\$ 12,699,016	\$ 1,993,847	\$ 14,692,863	\$ (52,669)
Add: Budgeted Revenues	44,269,639	6,671	44,276,310	1,543,404
Less: Budgeted Expenditures	44,269,639	108,921	44,378,560	1,221,061
Inc (Dec) in Fund Balance	-	(102,250)	(102,250)	322,343
Fund Bal. / Net Pos. at 6/30/2022	12,699,016	1,891,597	14,590,613	269,674

General Fund comparisons to 2020-2021 budgeted amounts are as follows:

General Fund	20/21	21/22	\$ Inc (Dec)	% Inc (Dec)
	Budget	Budget		
Revenues & Other Financing Sources	50,473,739	44,269,639	(6,204,100)	-12.29%
Less: Expenditures & Other Financing Uses	50,473,739	44,269,639	(6,204,100)	12.29%
Inc (Dec) in Fund Balance	-	-	-	-

Capital Projects Fund Comparisons to 2020-2021 budgeted amounts are as follows:

Capital Projects Fund	20/21	21/22	\$ Inc (Dec)	% Inc (Dec)
	Budget	Budget		
Revenues & Other Financing Sources	14,146	6,671	(7,475)	-52.84%
Less: Expenditures & Other Financing Uses	829,154	108,921	(720,233)	0.00%
Inc (Dec) in Fund Balance	(815,008)	(102,250)	712,758	87.45%

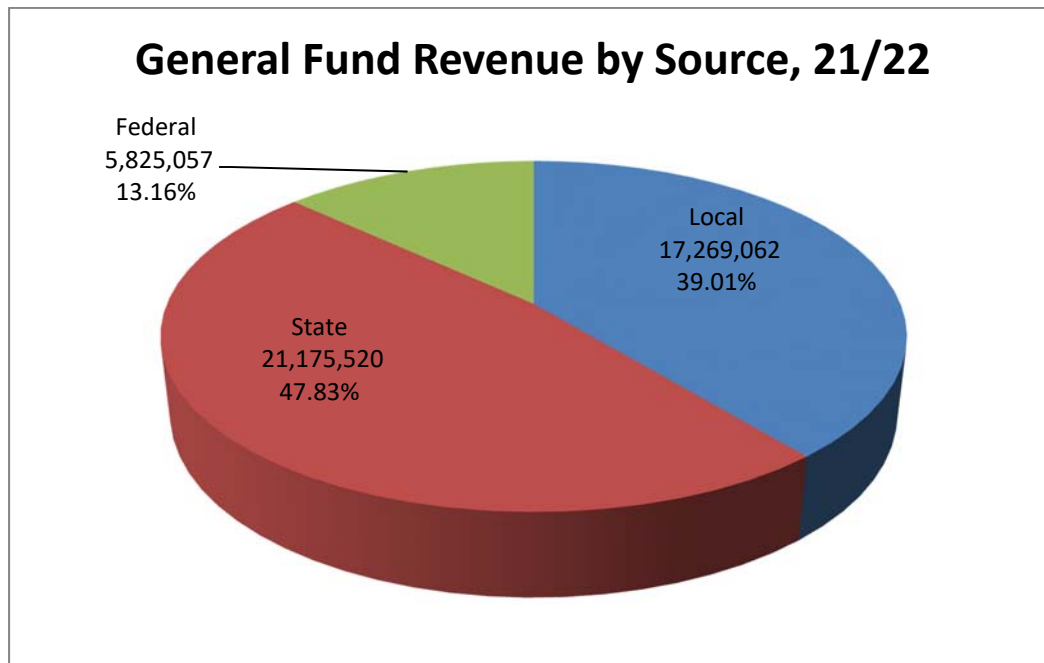
Food Service Fund comparisons to 2020-2021 budgeted amounts are as follows:

Food Service Fund	20/21	21/22	\$ Inc (Dec)	% Inc (Dec)
	Budget	Budget		
Revenues	1,334,560	1,543,404	208,844	15.65%
Less: Expenses	1,334,560	1,221,061	(113,499)	8.50%
Inc (Dec) in Net Position	-	322,343	322,343	-

General Fund Overview

Revenues

The Conneaut School District is funded predominately through State sources, followed by local revenues:



Local Revenue

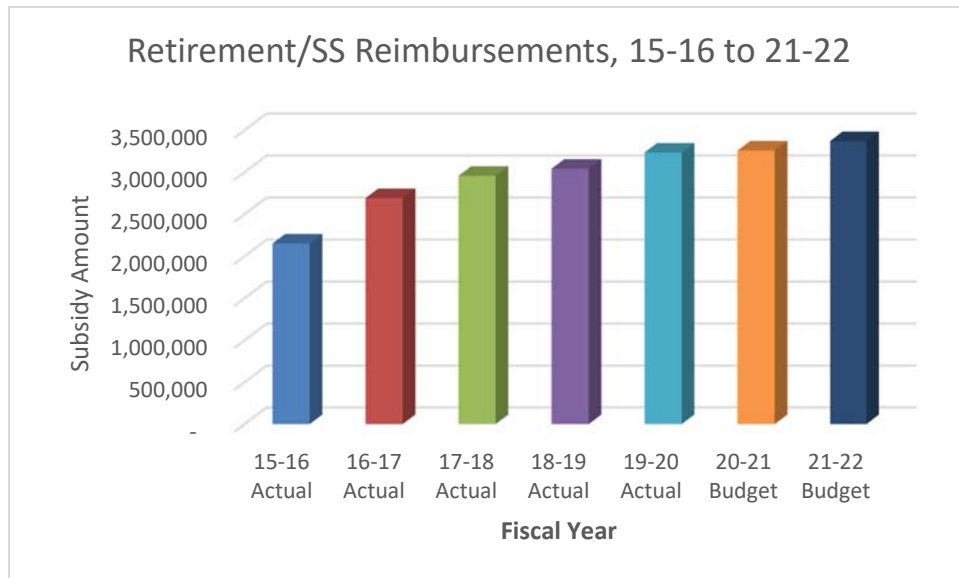
For the fourth consecutive year, real estate taxes remain flat at 51.55 mills. Below is a schedule showing historical assessments and collections, shown net of State property tax reduction allocations:

Fiscal Year	Assessed Value	Millage	Levy	Current Collections	Collection %
2015-2016	283,731,272	50.55	13,372,616	12,293,106	91.93%
2016-2017	287,037,425	50.55	13,538,806	12,481,297	92.19%
2017-2018	290,319,300	50.55	13,704,878	12,631,054	92.16%
2018-2019	293,307,984	51.55	14,149,091	13,040,296	92.16%
2019-2020	298,320,970	51.55	14,398,232	13,306,126	92.41%
2020-2021	298,142,509	51.55	14,406,645	13,198,374	91.61%

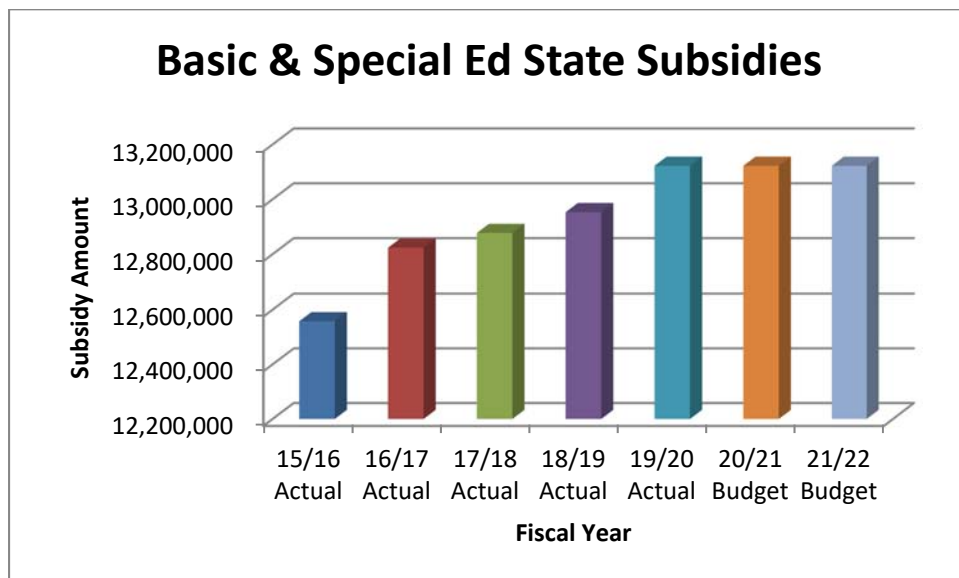
Earned Income (0.5%) and Per Capita (\$10.00) tax rates remained equivalent to 20/21 rates.

State Revenue

Due to a policy of maintaining flat subsidy amounts within individual budget years, many State revenue line items did not increase from 2020-2021 to 2021-2022. The main exceptions are the retirement and Social Security/Medicare subsidies. Due to both increased budgeted payroll expenditures as well as an increase in the retirement contribution rate from 34.51% to 34.94%, budgeted retirement and Social Security reimbursements have increased 3.43% compared to the 2020-2021 budget and 56.61% compared to 2015-2016's actual results.

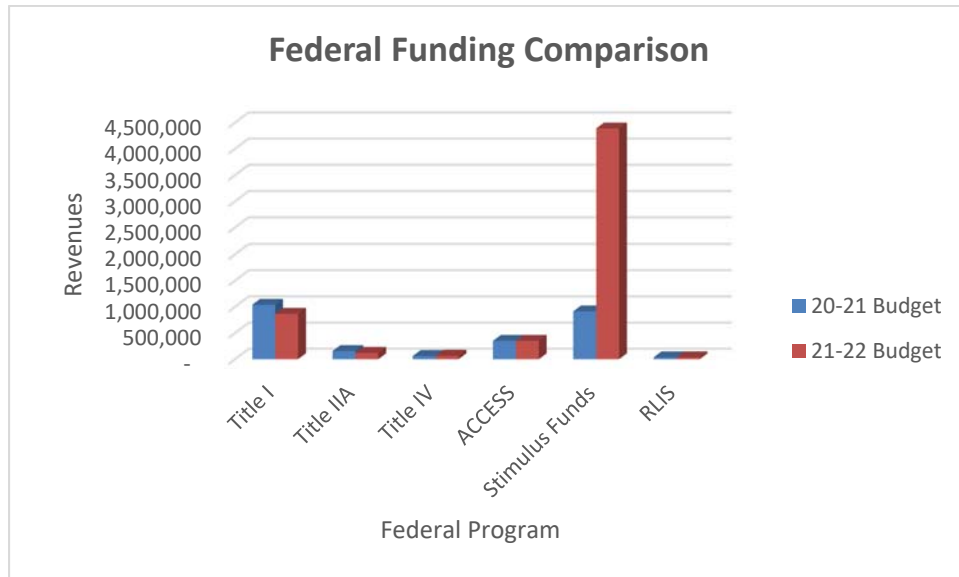


An analysis of the Basic Education and Special Education subsidies (61.97% of all budgeted State revenues) is presented below:



Federal Revenue

Federal funding sources represent a far greater percentage of the overall budget as compared to previous years. This is largely due to the significant amount of money the District is slated to receive from the various stimulus programs implemented by the Federal Government in response to the COVID-19 pandemic.



Note: Because IDEA funding is coded to a local revenue source, it is not included in the analysis of major Federal funding streams although it is considered a federally funded revenue source.

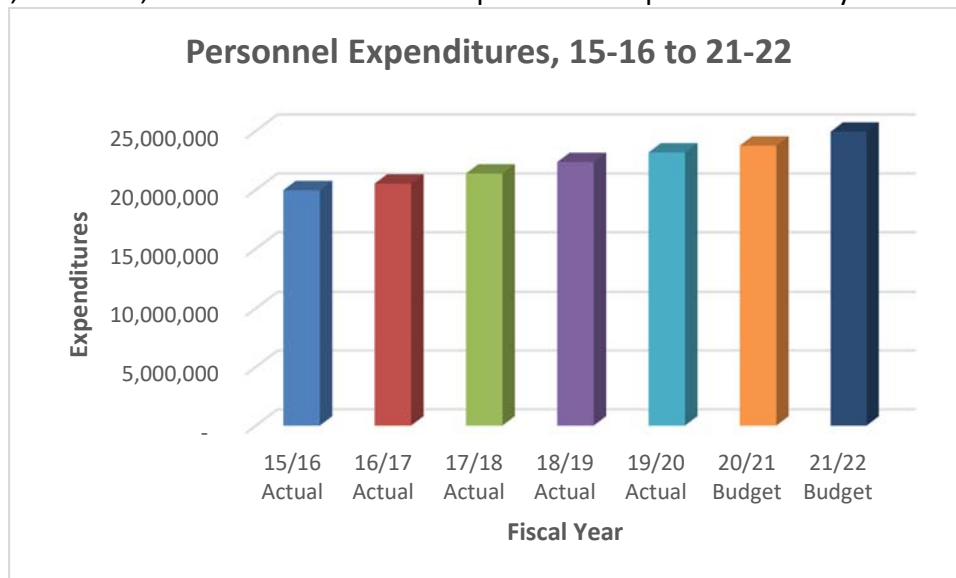
Other Revenue

Funds budgeted to the "Other Financing Sources" category relate to financial proceeds that are anticipated to be realized in capital lease transactions, debt issuance, insurance recoveries, etc. The District conducted a current refunding of its 2015 General Obligation Bonds in 2020-2021; as such, proceeds from long-term financing of \$9,883,040 were budgeted in this category for the 2020-2021 fiscal year. No funds were budgeted in this category for the 2021-2022 fiscal year.

Expenditures

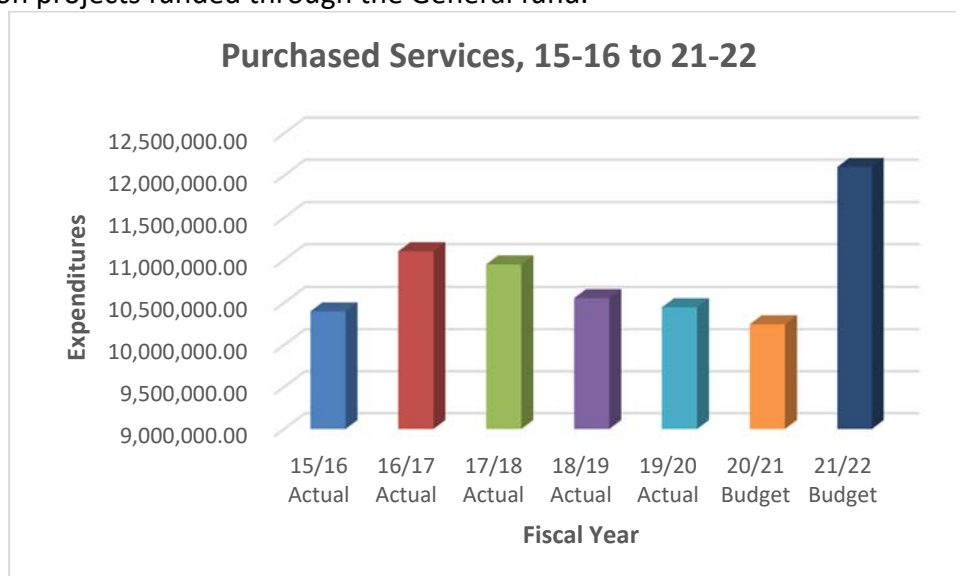
Wages and Benefits

In addition to usual salary increases, the district faces rising personnel costs (100 and 200 objects) due to an 8% increase in health insurance costs and a slight increase in the retirement contribution rate. In addition, additional teaching positions were created in the 2021-2022 year relating to both the expansion of the Conneaut School District Cyber Academy and the use of Federal stimulus funds to address learning loss. Increases in the previously mentioned areas, combined with these additional positions, caused expenditures in this area to rise by \$1,184,223, or 4.99%, in the General Fund compared to the previous fiscal year.



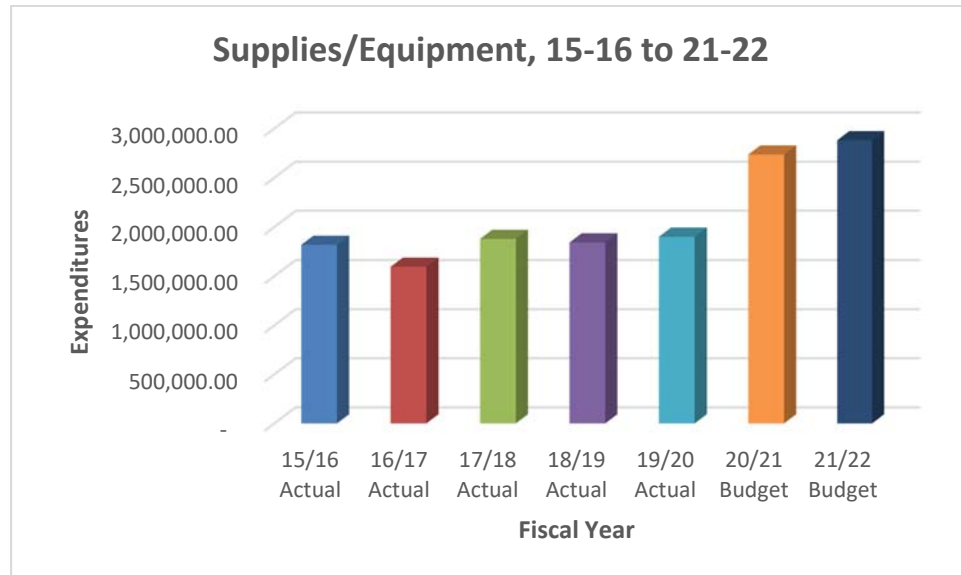
Purchased Services

The District continues to expend a significant portion of its resources in areas relating to purchased services (300, 400, and 500 objects). In a typical year, this can primarily be attributed to cyber charter tuition and transportation costs. The 21-22 budget contains significant increases to this budget area due to expenditures relating to the use of stimulus funds, such as construction projects funded through the General fund.



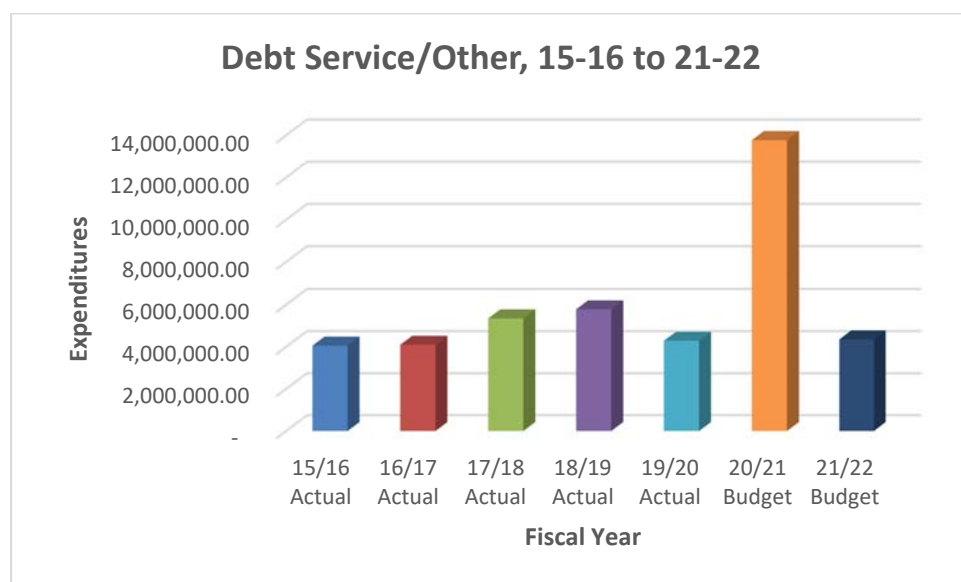
Supplies and Equipment

Expenditures for supplies and equipment (600 and 700 objects) are planned to increase by \$144,571, or 7.61%, compared to the prior year. This is primarily due to one-time expenditures stemming from stimulus funds and the expansion of the District's Cyber Academy.



Debt Service/Other Objects

The District allocated a significantly increased amount of resources to the Debt Service and Other Objects categories (800 and 900 objects) for the 2020-2021 fiscal year due to a bond refinance. The retirement of the previous debt, approximately \$9,628,281, is shown in this category. The 2021-2022 budget returns planned expenditures in this area to a more typical level.



General Fund Forecast

The District maintains a five-year rolling forecast in order to discover and address financial issues before they come to fruition. Below is the District's current General Fund financial forecast:

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Revenues	44,269,639	40,178,719	40,593,280	41,036,675	41,513,751	41,908,226
Expenditures	44,269,639	42,069,263	42,955,309	43,836,972	44,720,368	45,563,431
Change in Fund Balance	-	(1,890,544)	(2,362,029)	(2,800,297)	(3,206,617)	(3,655,205)
Fund Balance, Beginning of Year	12,699,016	12,699,016	10,808,472	8,446,443	5,646,146	2,439,529
Fund Balance, End of Year	12,699,016	10,808,472	8,446,443	5,646,146	2,439,529	(1,215,676)

The District's current Capital Projects financial forecast is as follows:

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Revenues	6,671	4,259	3,668	2,158	692
Expenditures	108,921	696,000	173,000	435,000	421,000
Change in Fund Balance	(102,250)	(691,741)	(169,332)	(432,842)	(420,308)
Fund Balance, Beginning of Year	1,993,847	1,891,597	1,199,856	1,030,524	597,682
Fund Balance, End of Year	1,891,597	1,199,856	1,030,524	597,682	177,374

The District's current Food Service financial forecast is as follows:

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Revenues	1,543,404	1,350,000	1,417,500	1,445,850	1,489,226	1,519,010
Expenditures	1,221,061	1,350,000	1,417,500	1,445,850	1,489,226	1,519,010
Change in Fund Balance	322,343	-	-	-	-	-
Fund Balance, Beginning of Year	(52,669)	269,674	269,674	269,674	269,674	269,674
Fund Balance, End of Year	269,674	269,674	269,674	269,674	269,674	269,674

There are many significant assumptions that must be made when a financial forecast is created. This is especially true as it relates to revenues, where decisions such as tax increases and State funding levels are difficult to predict. In light of that, State revenue projections are created with the assumption that there will be no increase to subsidies and local real estate taxes are budgeted with no millage increases. While this may not present the most likely scenario over a long time period, as history indicates at least some State funding increase is seen in most years, the District believes keeping a conservative forecast is preferable to counting on promised increases that ultimately may not occur.

The forecast indicates that the District may face significant financial challenges in the future, but any changes to funding at the State level could drastically improve the financial outlook of the District in an extremely rapid manner. As such, the forecast is constantly monitored and updated as State budgets are passed and funding levels are set. In addition, due to declining enrollment the District's Board of School Directors is examining the most efficient use of all buildings within the District. The District views the forecast through a lens of a "worst-case" scenario. It is acknowledged that actual results will likely represent an improvement as compared to the forecast; however, a worst-case provides a benchmark analysis for what may occur if no deficit mitigation efforts were made by the District for a period of time.

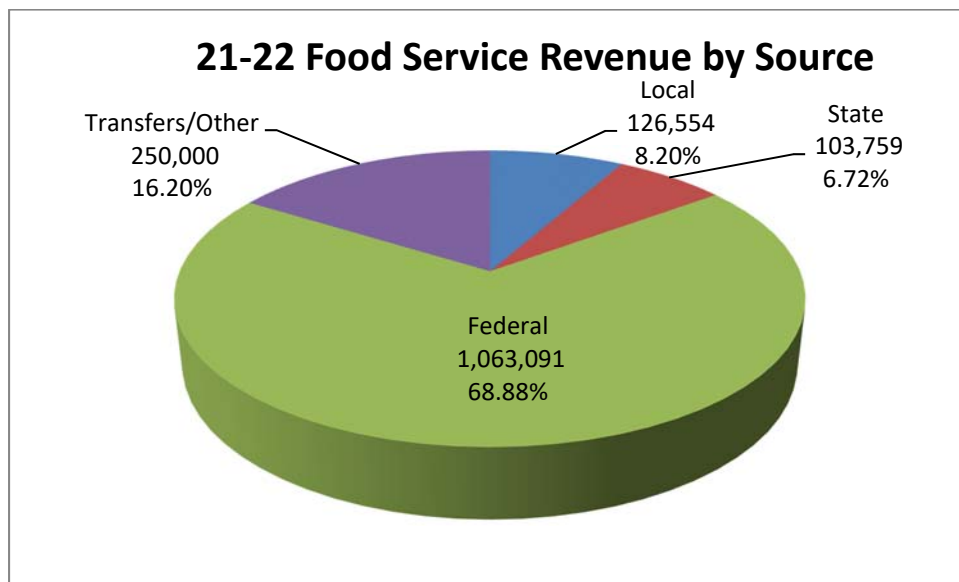
A more detailed examination of the general fund forecast, including the specific assumptions used to create the forecast, can be found on page 83.

Capital Projects Fund Overview

After a long period of limited activity in the Capital Projects Fund, the District implemented a five year plan as part of the 2018-2019 budget process to plan for maintenance and improvements on various District buildings. Not only were significant expenditures budgeted out of the Capital Projects fund for the first time a long period, but transfers of funds from the General Fund to the Capital Projects Fund began to occur when needed to fund the five year plan. As part of this new plan, the District's goal is to always have the Capital Projects Fund fully funded for a five year period. During a review of the Capital Projects Fund for the 2021-2022 year, it was determined that no additional funds were required in order to maintain an adequate level of funding within the Capital Projects Fund.

Food Service Fund Overview

The Food Service Fund is projected to generate revenues of \$1,543,404, including a \$250,000 transfer from the General Fund. Expenditures are anticipated to total \$1,221,061.



The District contracts with a food service management company to operate the cafeterias in the schools. Management and purchasing functions are performed by the contracted company, but the employees remain on the District's payroll. As such, retirement contributions and rising health care costs have had a negative impact on the fund's operating efficiency.



About Conneaut School District

The Conneaut School District is located in northwest Pennsylvania's Crawford County and geographically encompasses approximately the western third of the county. The school district is approximately 8 miles west of Meadville, 40 miles south of Erie and 91 miles north of Pittsburgh. Encompassing a total area of approximately 319 square miles, the School District is bordered on the south by Mercer County, on the west by the State of Ohio, on the north by Erie County and on the east by the city of Meadville. Included in the School District are the Boroughs of Conneaut Lake, Conneautville, Linesville and Springboro. Townships in the School District include Beaver, Conneaut, East Fallowfield, Greenwood, North Shenango, Pine, Sadsbury, Spring, Summerhill, Summit and West Fallowfield. The School District can be classified as rural with the majority of the work force employed in areas contiguous to that of the School District.

The Conneaut School District is comprised of three main areas: Linesville, Conneaut Lake and Conneaut Valley. Each area represents a small diverse community. Linesville is a close-knit community located near the Pennsylvania and Ohio State line. Many tourists visit Linesville because of the town's proximity to Pymatuning Lake. Conneaut Lake is a resort town on the shores of Conneaut Lake. Tourism flourishes here, particularly during summer months. Conneaut Valley represents the communities of Conneautville and Springboro, small towns in the north-central part of the school district. The Conneaut Valley community is also centered in a predominantly agricultural area of Crawford County.

The school district has one high school, Conneaut Area Senior High (CASH) located in Linesville. Grades 9-12 attend CASH using the main high school building and the Alice Shafer Annex. Conneaut Valley and Conneaut Lake are each home to an elementary school and a middle school. Conneaut Valley Elementary and Conneaut Lake Elementary each hold grades K-4. Conneaut Valley Middle School and Conneaut Lake Middle School each hold grades 5-8.

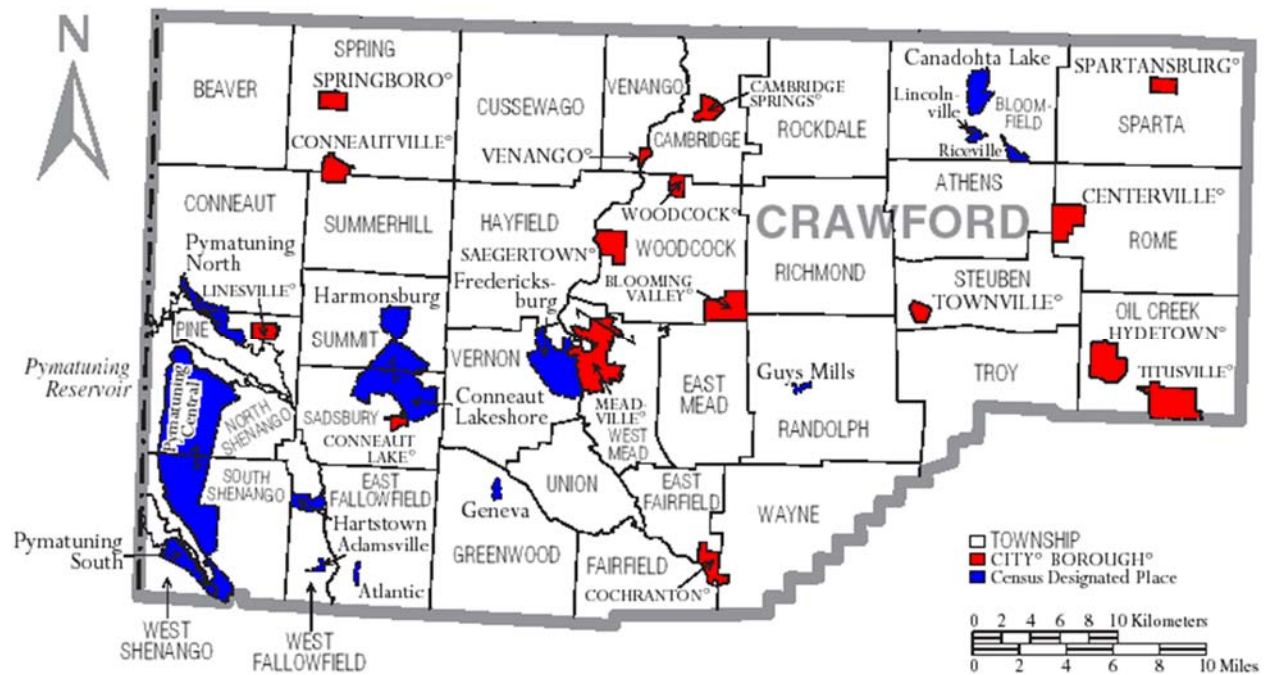
The following statistics represent the 2020/2021 180th day student enrollment in each of the five schools in the Conneaut School District.

Conneaut Lake Elementary - 329
Conneaut Lake Middle School - 305
Conneaut Valley Elementary - 321
Conneaut Valley Middle School - 278
Conneaut Area Senior High (CASH) - 591

The schools enrollments total 1,824 for the entire school district.

More than 250 administrators and supervisors, teachers and support staff share the responsibility of making the Conneaut School District's schools function efficiently.

Map of Crawford County



Legal Autonomy and Fiscal Independence

The District is a legally autonomous and fiscally independent entity under the laws of Pennsylvania. The laws of Pennsylvania give the District corporate powers that distinguish it as a legally separate entity from the Commonwealth of Pennsylvania and any of its political subdivisions. The District has the power to determine its budget; to approve and modify that budget; to levy taxes, set rates and establish charges; and to issue bonded debt. The powers may be exercised without substantive approval by another government.

The District is a political subdivision of the Commonwealth created to assist in the administration of the General Assembly's duties under the Constitution of Pennsylvania to "provide for the maintenance and support of a thorough and efficient system of public education to serve the needs of the Commonwealth." The District is governed by a board of nine school directors, who are residents of the School District. The Directors serve on the Board without compensation. The Board of School Directors has the power and duty to establish, equip, furnish and maintain a sufficient number of elementary, secondary and other schools necessary to educate every person residing in the District, between the ages of six and twenty-one years, who may attend. The Superintendent is the chief administrative officer and chief instructional officer of the District and is responsible for the administration and operation of the public school system and oversees all matters pertaining to instruction.

The following individuals currently serve on the Conneaut School District Board of School Directors:

Dorothy Luckock	Board President
Jamie Hornstein	Board Vice President
John Burnham	Director
Don Ellis, Jr.	Director
Theresa Miller.....	Director
Kathleen Klink	Director
Eric McGuirk.....	Director
Tim McQuiston.....	Director
GW Hall	Director

Intermediate Unit Membership

The District is a member of the Northwest Tri-County Intermediate Unit #5. Pennsylvania's 29 intermediate units were established in 1971 by the Pennsylvania General Assembly to operate as regional educational service agencies to provide cost-effective, management-efficient programs to Pennsylvania school districts.

Vision, Mission Statement, Goals and Objectives

Vision

The vision of the Conneaut School District is a community where all recognize and fulfill their unique potential to contribute to a globally connected society.

Mission Statement

The mission of the Conneaut School District is to provide a safe and supportive environment where all acquire the skills to become productive citizens of a globally connected society.

Board Goals

Self-Development

- Each Board Member reads “The Tipping Point” by Malcom Gladwell

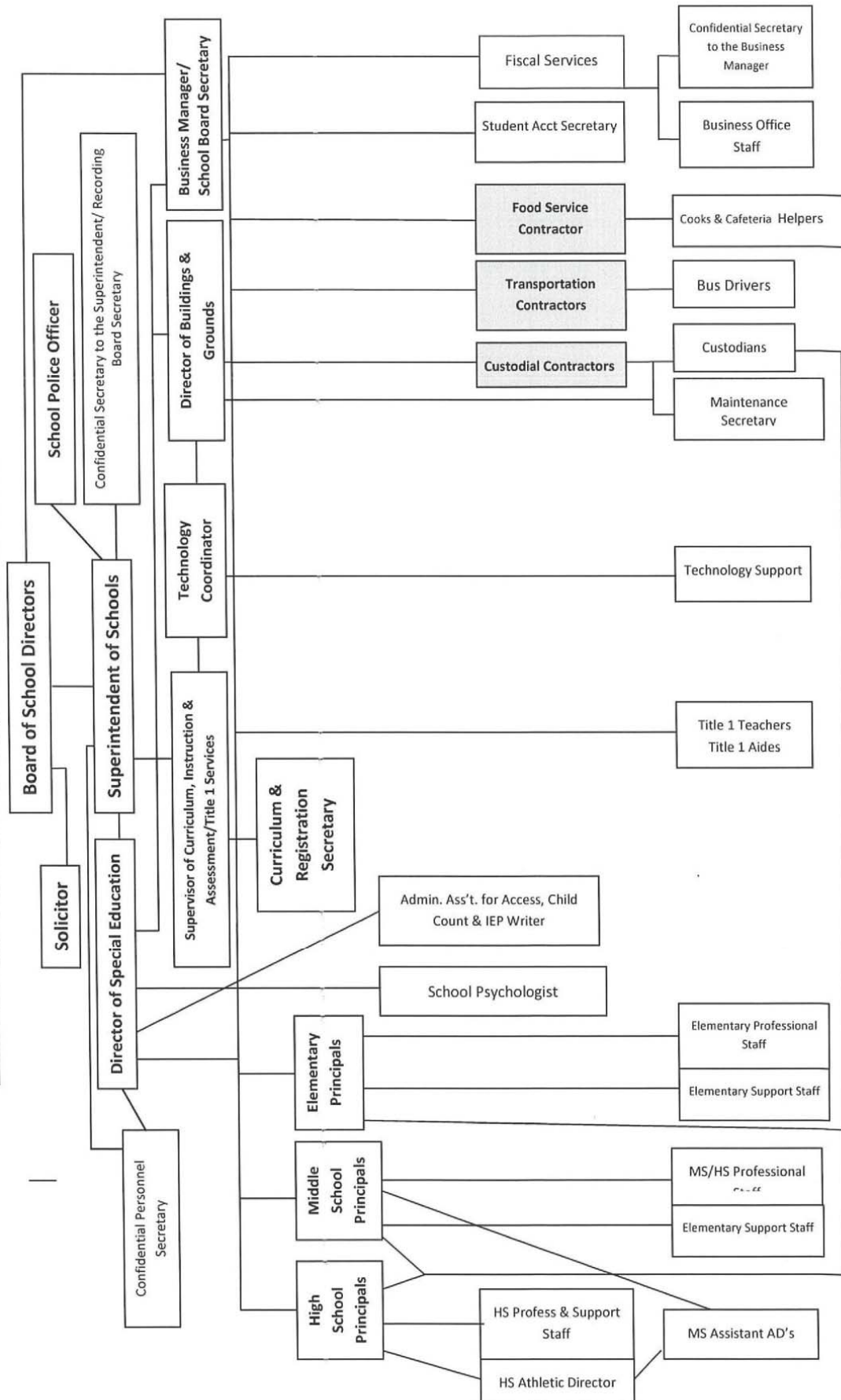
Community Engagement

- Utilize one regularly scheduled work session for the purpose of a town hall meeting.
- Enable/enhance virtual meeting capabilities for all public meetings.

Career Readiness

- Create a marketing plan to stop/slow attrition, attract families, and reduce external cyber charter school enrollment
- Create benchmarks for annual measurement of career readiness programs

CONNEAUT SCHOOL DISTRICT ORGANIZATIONAL CHART



The mission of the Conneaut School District is to provide a safe and supportive environment in which all students acquire the skills necessary to become productive members of global society.

Financial Reporting Structure

As a governmental entity, the District's accounting structure is organized on a fund basis. Each fund is considered a separate, self-balancing accounting entity. Resources are accumulated and expended in each individual fund based on the purpose for which each fund is designed and the means by which spending activities are controlled. Generally Accepted Accounting Principles (GAAP) dictate that funds are classified into three main categories: governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds comprise most of the governmental functions of the District.

Governmental funds focus on the sources, uses, and balances of current financial resources (modified accrual basis). The District utilizes two governmental funds:

- The General Fund is the School District's primary operating fund. It accounts for all financial resources of the School District, except those required to be accounted for in any other fund. Districts have the option of recording debt service expenditures in a separate debt service fund; however, the Conneaut School District has elected to record these expenditures in the general fund.
- The Capital Projects Fund accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodeling of facilities, and procurement of equipment necessary for providing educational programs for all students within the School District.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows (full accrual). Proprietary, or Enterprise, funds are used to account for activities that are often found in the private sector. Similar to the private sector, proprietary funds are typically at least partially funded by a charge to a user for some sort of service. The District classifies its Food Service activities as its sole proprietary fund.

Fiduciary Funds

Fiduciary Funds account for resources held by the District as a trustee or agent for some other entity or group. The District uses Fiduciary Fund types to account for scholarship funds held by the District in a custodial capacity, the receipts and disbursements of monies from student activity organizations, and for funds held in a special maintenance escrow fund. Fiduciary Funds are custodial in nature and do not involve measurement of results of operations. The District is not required to adopt budgets for Fiduciary Funds, and no budgets are prepared due to the extremely limited amount of activity in these funds. Accordingly, there is no Fiduciary Fund budget information presented in this document.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the "economic resources measurement focus" and the "accrual basis of accounting", as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items

are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the "current financial resources measurement focus" and the "modified accrual basis of accounting". Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be "available" when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, early retirement, and postemployment healthcare benefits are recorded only when payment is due.

Classification and Presentation of Revenues and Expenditures

Revenues

The Pennsylvania Department of Education mandates that revenues are tracked and reported (and budgets created and presented) using a four digit revenue code known as a "source code". Source codes are further broken down into the categories of local (codes beginning with "6"), State (codes beginning with "7"), Federal (codes beginning with "8") and other financing sources (codes beginning with "9"). For example, current real estate taxes collected are recorded to revenue code "6111", State retirement reimbursements are recorded to code "7820", and Federal Title I grants are recorded to code "8514".

The following is a listing of revenue functions appearing in the District's 2021-2022 General Fund budget:

- 6111 Current Real Estate Taxes – Revenue received from taxes assessed and levied upon real property.
- 6113 Public Utility Realty Tax – Revenue received under terms of the Public Utility Realty Tax Act (PURTA). Lands and structures owned by public utilities and used in providing their services are subject to State taxation. The State then collects and distributes a prescribed sum among local taxing authorities, and that payment of State tax shall be in lieu of local taxes upon utility realty.
- 6114 Payments in Lieu of Current Taxes – State/Local Reimbursement - Revenue received in lieu of taxes for property withdrawn from the tax rolls of the LEA for public housing, forest lands, game lands, water conservation or flood control.
- 6120 Current Per Capita Taxes, Section 679 - Revenue received from per capita taxes levied under Section 679 of the Public School Code. A per capita tax is a flat rate tax levied upon each adult within the taxing district. The tax has no connection with employment, income, voting rights or any other factor except residence within the district.
- 6141 Current Per Capita Taxes, Act 511 - Revenue received under Act 511 for per capita taxes assessed. A per capita tax is a flat rate tax levied upon each adult within the taxing district. The tax has no connection with employment, income, voting rights or any other factor except residence within the district.

- 6151 Current Act 511 Earned Income Taxes - Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the LEA.
- 6153 Realty Transfer Taxes – Revenue received under Act 511 for percentage assessment on the transfer price of real property within the jurisdiction of the LEA.
- 6211 Discounts Taken on Current Real Estate Taxes – Discounts taken on revenue received from taxes assessed and levied upon real property.
- 6220 Discounts Taken on Current Per Capita Taxes, Section 679 – Discounts taken on revenue received from per capita taxes levied under section 679 of the public school code.
- 6241 Discounts Taken on Current Per Capita Taxes, Act 511 – Discounts taken on revenue received under Act 511 for per capita taxes assessed.
- 6311 Penalties and Interest Collected on Real Estate Taxes – Penalties and interest collected on revenue received from taxes assessed and levied upon real property.
- 6320 Penalties and Interest Collected on Per Capita Taxes, Section 679 – Penalties and interest collected on revenue received from per capita taxes levied under Section 679 of the Public School Code.
- 6341 Penalties and Interest Collected on Per Capita Taxes, Act 511 – Penalties and interest collected on revenue received under Act 511 for per capita taxes assessed.
- 6411 Delinquent Real Estate Taxes – Revenue received from taxes assessed and levied upon real property which have become delinquent.
- 6420 Delinquent Per Capita Taxes, Section 679 – Revenue received from per capita taxes levied under Section 679 of the Public School Code which have become delinquent.
- 6441 Delinquent Per Capita Taxes, Act 511 – Revenue received under Act 511 for per capita taxes assessed which have become delinquent.
- 6510 Interest on Investments and Interest-Bearing Checking Accounts – Interest revenue received on temporary or permanent interest-bearing investments and interest-bearing checking accounts (US treasury bills, notes, savings accounts, CD's, etc.)
- 6520 Dividends on Investments – Dividends received from stocks or other investments.
- 6530 Gains or Losses on Sale of Investments – Gains or losses realized from the sale of bonds or stocks, as well as any changes in fair value investment balances required by GASB Statement #34.
- 6710 Admissions – Revenue from patrons of a school-sponsored activity, such as a concert or athletic event.
- 6740 Fees – Revenue from students for fees such as lockers, parking fees, activity participation fees, etc.
- 6832 Federal IDEA Revenue Received as a Pass Through – Federal IDEA revenue received by the District passed through from a Pennsylvania LEA.
- 6910 Rentals – Revenues from the rental of school property which is being used for school purposes.
- 6920 Contributions/Donations/Grants from Private Sources – Revenues from philanthropic foundations, private individuals or organizations for which no repayment or service is expected.
- 6944 Receipts from Other LEA's in Pennsylvania: Education – Monies received from other LEA's in Pennsylvania for education provided to pupils from the paying LEA.

- 6961 Transportation Services Provided to Other Pennsylvania LEAs – Monies received from other LEAs in Pennsylvania for transportation of pupils from the paying LEA.
- 6969 All Other Services Provided Other Governments – Monies received from other governments for service provided such as data processing, purchasing, maintenance, cleaning, cash management, consulting, and a variety of other educational related services.
- 6991 Refunds of Prior Year Expenditures - Refunds are receipts of cash returning all or part of a prior period(s) expenditure.
- 6999 Other Local Revenues – Revenues received from a local resource but not able to be allocated to another 6000 function.
- 7111 Basic Education Subsidy - Revenue received from the Commonwealth of PA designated for Basic Education.
- 7112 State Share of Social Security and Medicare Taxes - Revenue received from the Commonwealth of PA designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare Taxes for covered employees who are not federally funded.
- 7160 Tuition for Orphans and Children Placed in Private Homes - Revenue received from the Commonwealth of PA as tuition for children who are orphans and/or children placed in private homes by the court.
- 7220 Vocational Education - Revenue received from the Commonwealth of PA for vocational education expenditures, which are classified as current operating expenditures and also for preliminary expenses in establishing an area vocational education school.
- 7271 Special Education Funding for School Aged Pupils - Revenue received from the Commonwealth of PA for expenditures incurred in instructing school age special education students.
- 7311 Pupil Transportation Subsidy - Revenue received from the Commonwealth of PA for regular pupil transportation, and payments for board and lodging in lieu of transportation in accordance with sections 2541-2542 of the Public School Code.
- 7312 Nonpublic and Charter School Pupil Transportation Subsidy – Revenue received from the Commonwealth of PA for nonpublic and charter school transportation in accordance with section 2509.03 of the Public School Code.
- 7320 Rental and Sinking Fund Payments - Revenue received from the Commonwealth of PA as a payment for approved lease rentals, sinking fund obligations, or any approved LEA debt obligations for which the Department of Education has assigned a lease number.
- 7330 Health Services - Revenue received from the Commonwealth of PA for health service expenditures. Payments are made in accordance with Section 2505.1 of the Public School Code and include revenue for medical, dental, nurse, and Act 25 health services.
- 7340 State Property Tax Reduction Allocation – Revenue received from the Commonwealth of PA designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006.
- 7360 Safe Schools – Revenue received from the Commonwealth of PA for Safe School programs.

- 7505 Ready to Learn Block Grant - Revenue received from the Commonwealth of PA, authorized by Act 126 of 2014, to provide resources for public schools that focus on student achievement and academic success and for pre-k and full-day kindergarten and other proven educational programs.
- 7599 State Revenue Not Listed Elsewhere – Revenue received by the State but not specifically accounted for elsewhere in the 7000 series of accounts.
- 7820 State Share of Retirement Contributions – Revenue received from the Commonwealth of PA designated as the Commonwealth’s matching share of the employer’s contribution of Retirement Contributions for active members of the Public School Employees Retirement System (PSERS).
- 8514 Title I - Revenue received for the education of disadvantaged children under NCLB, Title I.
- 8515 Title II – Revenue received for the education of children under ESEA, Title II.
- 8517 Title IV – Revenue received for the education of children under ESEA, Title IV.
- 8519 Title VI – Revenue received for the education of children under ESEA, Title VI.
- 8741 ESSER – Emergency relief funds authorized by the CARES Act to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.
- 8742 GEER – Emergency relief funds authorized by the CARES Act disbursed under the direction of State governors to address the impact of COVID-19.
- 8743 ESSER II – Emergency relief funds authorized by the CRRSA Act to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.
- 8744 ESSER III – Emergency relief funds authorized by the ARP Act to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.
- 8810 School Based ACCESS Medicare Reimbursement (SBAP) - SBAP is a Medical Assistance program that reimburses school entities for direct, eligible health-related services including transportation.
- 8820 Medical Assistance Reimbursement for Administrative Claiming - The Administrative Claiming Program reimburses LEAs for the costs associated with administrative Medicaid-related activities.

The following is a listing of revenue source codes appearing in the District’s 2021-2022 Food Service Fund Budget:

- 6510 Interest on Investments and Interest-Bearing Checking Accounts – Interest revenue received on temporary or permanent interest-bearing investments and interest-bearing checking accounts (US treasury bills, notes, savings accounts, CD’s, etc.)
- 6600 Food Service Revenues – Revenue from students or adults for dispensing food.
- 6620 Daily Sales – Non-reimbursable Programs – Revenue received from students and/or adults for the sale of lunch, breakfast, and milk, which is not reimbursable.
- 6630 Special Functions – Revenue received from students, adults, and/or organizations for the sale of food products and services for special functions.
- 7600 State Revenue for Milk, Lunch, and Breakfast Programs – Revenue received from the Commonwealth of PA for expenditures incurred in food and nutrition programs.

- 7810 State Share of Social Security and Medicare Taxes - Revenue received from the Commonwealth of PA designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare Taxes for covered employees who are not federally funded.
- 7820 State Share of Retirement Contributions – Revenue received from the Commonwealth of PA designated as the Commonwealth's matching share of the employer's contribution of Retirement Contributions for active members of the Public School Employees Retirement System (PSERS).
- 8531 Federal Subsidies for Milk, Lunch, Breakfast, and Snack Programs – Revenue received as reimbursement of incurred expenditures for Food and Nutrition Programs.
- 8533 Value of Donated Commodities – Market value of all commodities donated to the Food Service program by the Federal Government.
- 9310 General Fund Transfers – Fund transfers from the General Fund.

Expenditures

The Pennsylvania Department of Education mandates that Districts classify expenditures by a combination of two dimensions. The required expenditure dimensions for budget preparation are "function" and "object". Function and object dimensions are used together to classify each expenditure. The function dimension (four digit code) is used to classify expenditures according to the principal purpose for which expenditures are made (e.g. Instruction Services, Support Services etc.). The object dimension (three digit code) defines the article purchased or the service obtained (e.g. Salaries, Fringe Benefits, Supplies and Equipment, etc.). The following is a description of expenditure dimensions (codes) used by the District.

Functions

The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas:

- Instruction – Functions beginning with "1"
- Support Services – Functions beginning with "2"
- Operation of Non-instructional Services – Functions beginning with "3"
- Facilities Acquisition, Construction, and Improvement Services – Functions beginning with "4"
- Other Financing Uses - Functions beginning with "5"

Functions consist of activities, which have somewhat the same general operational objectives. For example, the sub-functions (the first major subdivision of a function), of the function "Support Services" consist of such areas as transportation, pupil personnel services, administration, etc. The function for "Instructional Services" is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the sub-function classification is based on the principle that the classification of activities should be combinable, comparable, relatable, and mutually exclusive.

Pages 43 through 69 of this document provide a detailed description for every expenditure function used within the District's General Fund.

Objects

The Object Dimension defines the service or commodity purchased. There are nine major object categories:

- Personnel Services – Salaries – Objects beginning with “1”
- Personnel Services – Employee Benefits – Objects beginning with “2”
- Purchased Professional and Technical Services - Objects beginning with “3”
- Purchased Property Services – Objects beginning with “4”
- Other Purchased Services – Objects beginning with “5”
- Supplies – Objects beginning with “6”
- Property – Objects beginning with “7”
- Other Objects – Objects beginning with “8”
- Other Financing Uses – Objects beginning with “9”

Regulatory Environment

Act 1 of 2006

Act 1 of 2006 provides many of the core regulations that Pennsylvania school districts must adhere to when preparing a general fund budget. First, the Act places an annual limit on the percentage by which a district may increase property taxes. The limit is calculated based on inflation and adjusted specifically to each district (the Act 1 limit for the Conneaut School District for 2021-2022 was 4.0%). There are exceptions to this limit for which a district may apply to allow them to bypass the exception. Alternately, districts may attempt to have an increase above this limit approved by voters through a ballot referendum. Should a district wish to apply for exceptions or place an increase on the ballot, a preliminary budget must be adopted in February.

Act 1 also distributes gaming revenue to districts through property tax relief. Conneaut School District receives approximately \$970,000 in property tax reduction allocations that are directly credited to eligible properties on the tax bill. Property eligibility is determined on the basis of Homestead/Farmstead status. Homestead status is given to dwellings primarily used as the domicile of an owner who is a natural person. Farmstead status is given to buildings and structures on a farm not less than ten contiguous acres in area.

Budget Timeline

The School Laws of Pennsylvania, as enacted by the State legislature, mandate that public school districts approve (adopt) an annual budget prior to the start of the fiscal year. The School Code requires that a proposed budget be prepared at least thirty days prior to adoption of the final budget for the following fiscal year. The School Code also mandates that the proposed budget be available for public inspection at least twenty days prior to the date set for adoption. Districts are also required to provide public notice of final budget adoption ten days prior to any final action on the budget. The School Code requires five affirmative votes of the Board of School Directors to adopt the annual budget. The total amount of the adopted annual budget expenditures may exceed annual budget revenues, however, the expenditures may not exceed the amount of funds available to the District. In addition to revenues, funds available to the District may include fund balance (surpluses from prior years), and other financing sources

such as borrowings. The adopted budget must be filed with the Pennsylvania Department of Education. The adopted budget becomes the approved spending plan of the District for the coming fiscal year, and the Board is prohibited from spending or obligating funds in excess of the budgeted amounts. However, the Board is authorized to transfer funds within the budget from one category to another without changing the total budget. These transfers must occur in the last nine months of the fiscal year.

Fund Balance Limitations

School Code § 688 imposes limits on tax increases in relation to a school district's unreserved fund balances. A school district is prohibited from increasing real estate taxes unless its general fund budget has an estimated ending unreserved undesignated fund balance less than the percentage mandated by the State. These percentages are based on the general fund budget amount. For Conneaut School District, that limitation is 8%. Historically, the District has complied with these limitations without significant impact on its operations. That trend is expected to continue.

District Budget Calendar

November/December 2020

- Business Manager meets with each Administrator/Principal/Secretary to review budget process, expectations, etc.
- Principals/Secretaries/Staff discuss budget needs.
- Individual buildings/administrative departments input their budget into software.
- District adoption of resolution to remain under Act 1 Index.

January/February 2021

- Building-level budgets must be entered into software by mid-January
- Finance/Budget Committee meets with administrators to discuss individual department/building budget requests.
- Business Office prepares salary and benefit data for budget.

March/April 2021

- Administrative Budget Review.

May 2021

- Proposed Final Budget adopted by board
- Proposed Final Budget displayed for public inspection
- Budget Presentation
- Board, Director of Buildings and Grounds, and Business Manager develop Capital Projects Budget and update five-year plan

June 2021

- Final Budget adopted by board

District-Specific Budget Procedures

Budget Requests

The budget process is designed such that any staff member can initiate a budget request. All building/department requests must be submitted through the appropriate principal/administrator. Budget requests can be:

Routine – To maintain, replenish, or enhance an existing program; the building principal approves funding and the secretary enters the amount into the software as a request.

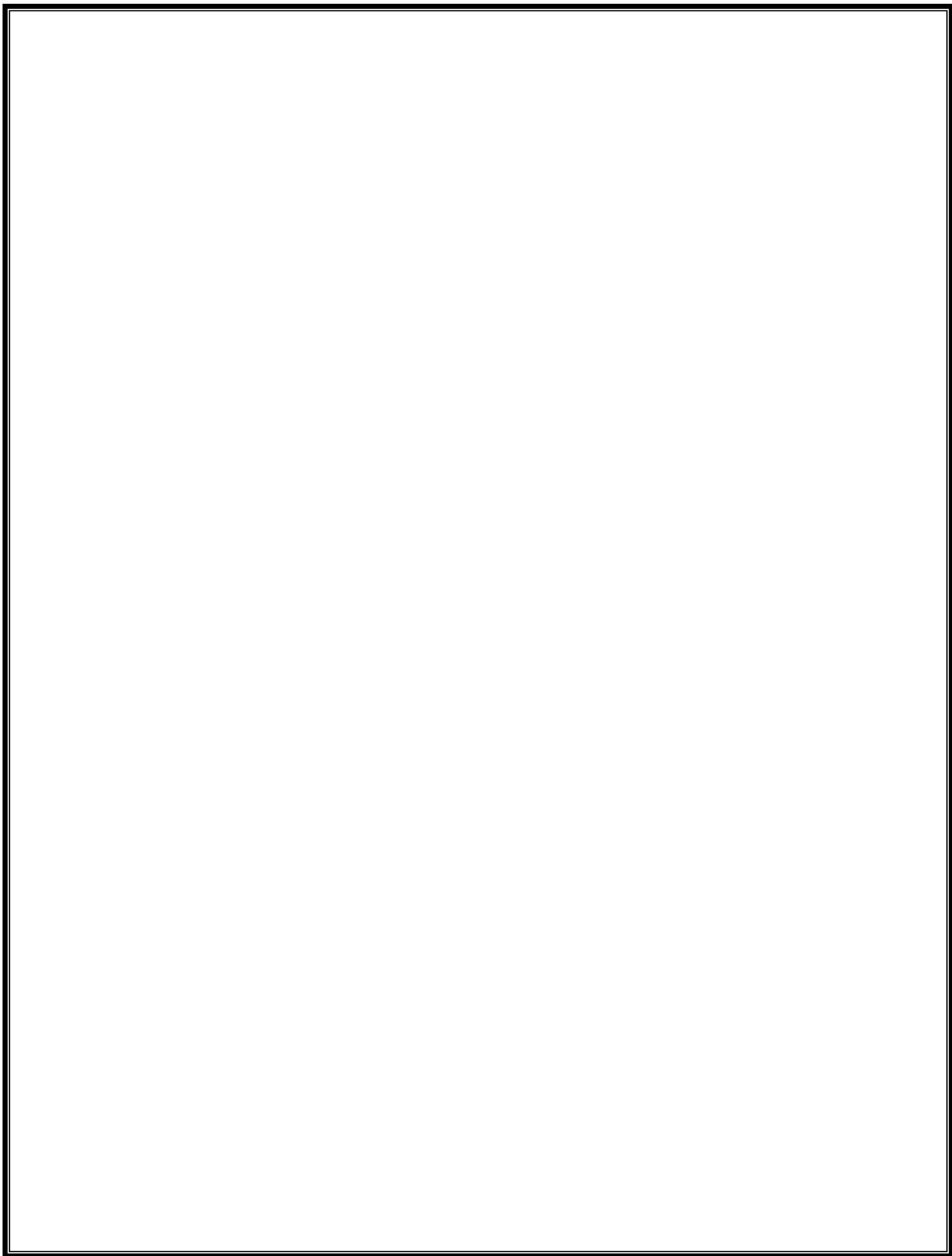
- Routine items include recurring items such as allocations of supplies, postage, mileage, food, etc.
- Can also include non-recurring items which cost less than \$500.00

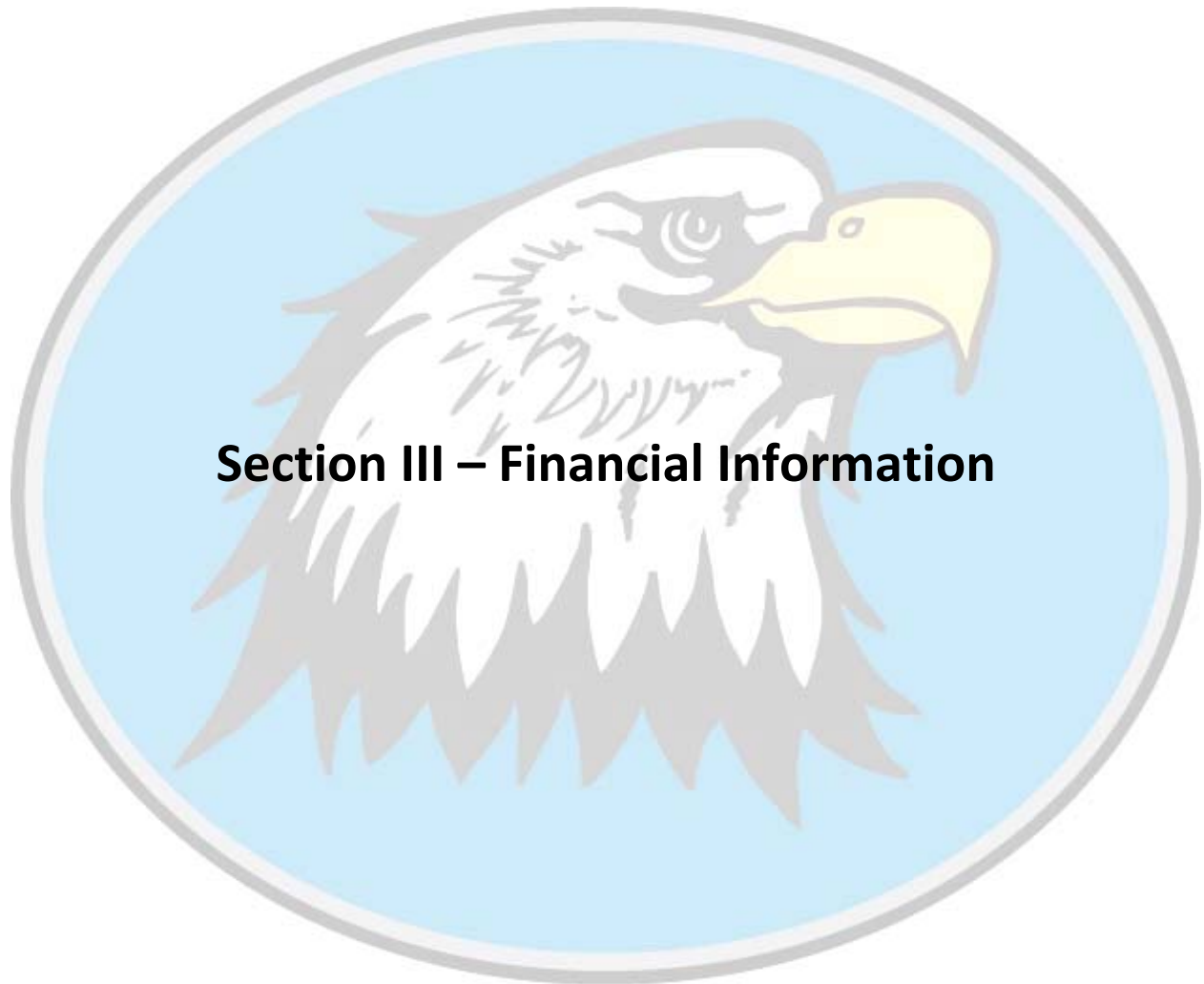
Major Impact - Requests are approved by the building principal and forwarded to the central office for administrator review. There is a separate one-time allocation for these line items.

- Major impact items are non-recurring items that cost greater than \$500.00
- The “Major Impact Item” forms are completed at the building level, approved by the principal, and forwarded to the business office for review.
- If approved, the funding is included in the current year only – the request would need to be made again in future years if the expense is recurring.

Facilities - Requests are approved by the building principal who in turn will discuss the merits of the request with the Business Manager and the Director of Building/Grounds.

Staffing - Requests for staff reductions or increases only (all current staffing is budgeted centrally). Requests are initiated at the building level, approved by the principal, and forwarded to the business office for review.

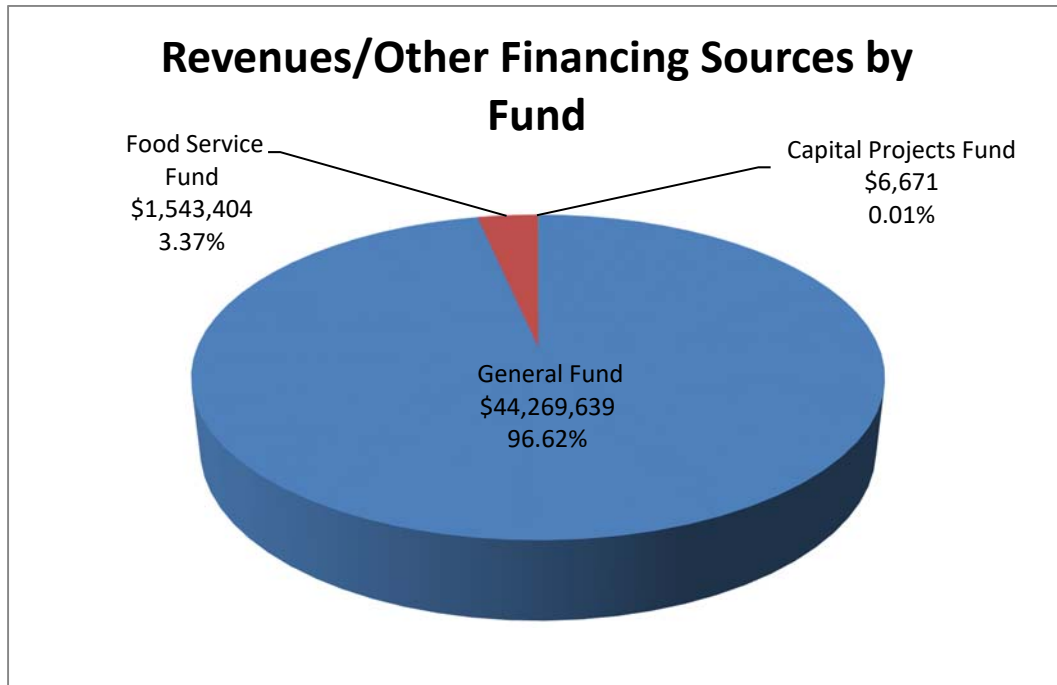




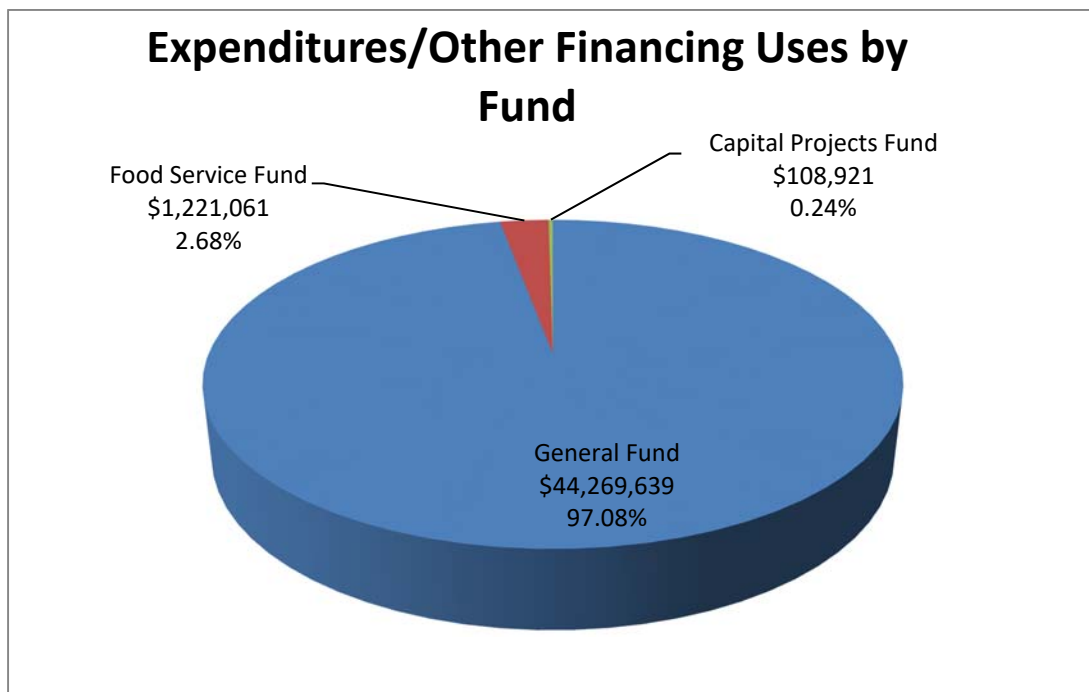
Summary – All Funds

Revenue	17/18 Actual	18/19 Actual	19/20 Est.	20/21 Budget	21/22 Budget	22/23 Proj.	23/24 Proj.	24/25 Proj.
6000 - Local Revenue	17,215,975	17,343,608	17,258,240	17,113,447	17,395,616	17,563,332	17,777,113	17,980,272
7000 - State Revenue	20,520,623	20,961,653	21,042,795	21,244,251	21,279,279	21,443,910	21,723,796	21,992,037
8000 - Federal Revenue	1,558,089	1,997,237	2,434,562	3,581,707	6,888,148	2,525,736	2,513,540	2,512,374
9000 - Other Revenue	26,261	2,142,130	550,016	9,883,040	250,000	-	-	-
Total Revenue	39,320,948	42,444,628	41,285,613	51,822,445	45,813,043	41,532,978	42,014,449	42,484,683
Expenditures								
100's - Wages	13,088,741	13,604,618	13,782,057	14,325,878	14,858,536	14,707,831	15,079,393	15,449,740
200's - Benefits	8,809,146	9,276,759	9,897,153	9,968,909	10,620,809	10,767,156	11,267,040	11,756,857
300's - Prof. Services	1,968,124	1,984,347	1,810,219	2,095,596	2,124,345	2,132,035	2,139,802	2,147,647
400's - Property Services	1,825,140	1,883,786	1,832,720	2,438,763	2,526,837	2,387,722	1,898,056	2,194,057
500's - Other Services	7,703,284	7,325,252	7,411,028	7,737,920	8,079,004	8,112,998	8,098,562	8,052,813
600's - Supplies	1,402,740	1,550,480	1,705,948	2,124,294	2,374,264	1,943,434	1,948,930	1,959,114
700's - Equipment	626,509	455,841	587,866	169,672	660,166	200,426	204,926	204,926
800's - Other Objects	1,572,900	1,381,569	1,312,575	1,519,803	1,550,660	1,138,661	1,024,101	902,668
900's - Debt Service/Other	3,776,505	4,398,610	2,962,430	12,256,618	2,805,000	2,725,000	2,885,000	3,050,000
Total Expenditures	40,773,089	41,861,262	41,301,996	52,637,453	45,599,621	44,115,263	44,545,810	45,717,822
Total Inc/(Dec) in Fund Balance	(1,452,141)	583,366	(16,383)	(815,008)	213,422	(2,582,285)	(2,531,361)	(3,233,139)

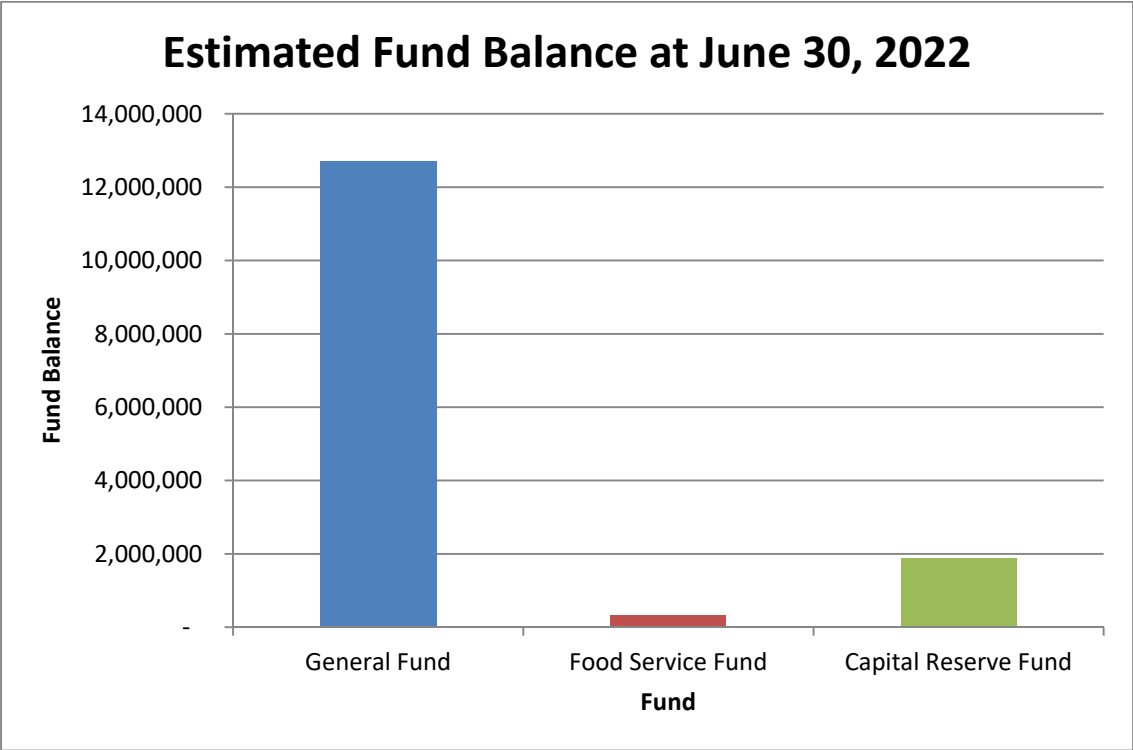
Revenues/Other Financing Sources by Fund



Expenditures/Other Financing Uses by Fund



Ending Fund Balance/Net Position

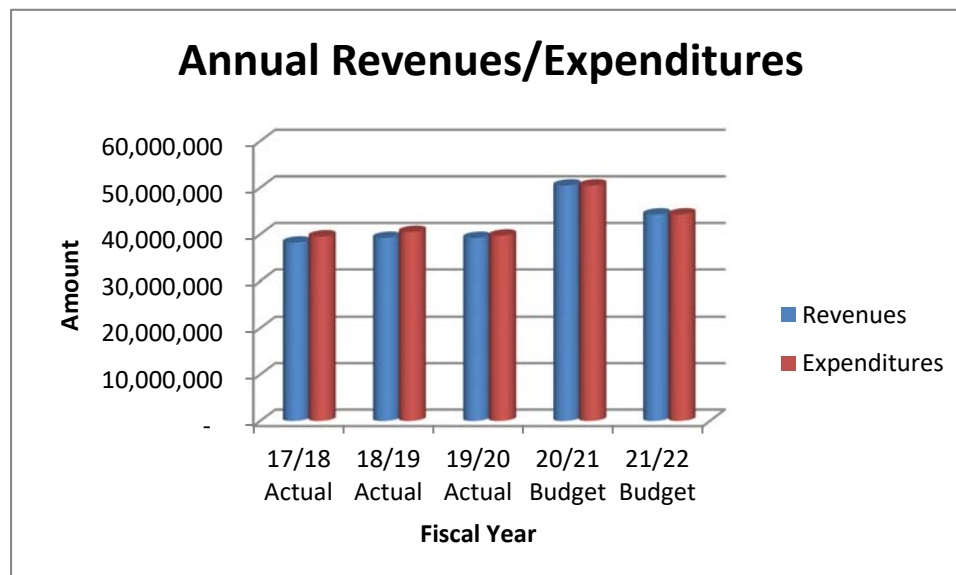


General Fund

The General Fund is the main operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Revenue	19/20 Actual	20/21 Budget	21/22 Budget	Inc (Dec)	%
6000 - Local Revenue	\$17,046,717	\$16,908,787	\$17,269,062	\$360,275	2.13%
7000 - State Revenue	20,971,829	21,129,702	21,175,520	45,818	0.22%
8000 - Federal Revenue	1,219,250	2,552,210	5,825,057	3,272,847	128.24%
9000 - Other Revenue	16	9,883,040	-	(9,883,040)	-
Total Revenue	39,237,812	50,473,739	44,269,639	(6,204,100)	-12.29%
Expenditures					
1000 - Regular Instruction	21,274,238	21,575,888	23,860,625	2,284,737	10.59%
2000 - Support Services	13,421,767	14,305,340	14,353,879	48,539	0.34%
3000 - Non-Instructional	772,560	1,005,424	996,094	(9,330)	-0.93%
4000 - Building Imp & Acq.	-	-	788,875	788,875	0.00%
5000 - Debt Service/Other	4,246,858	13,587,087	4,270,166	(9,316,921)	-68.57%
Total Expenditures	39,715,423	50,473,739	44,269,639	(6,204,100)	-12.29%
Total Inc/(Dec) in Fund Balance	\$ (477,611)	\$ -	\$ -	\$ -	-

Below is a comparison of revenue and expenditures in the general fund for the years 2017-2018 through 2021-2022:

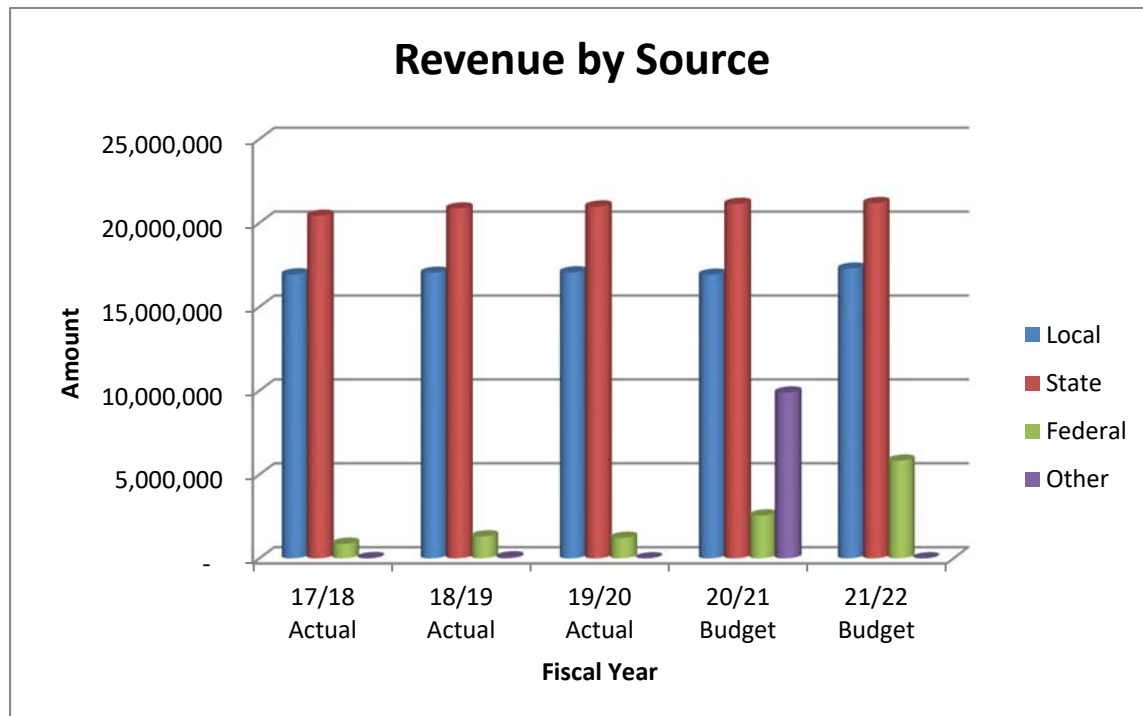


General Fund Revenues by Source

	17/18	18/19	19/20	20/21	21/22
	Actual	Actual	Actual	Budget	Budget
Local Revenue					
6111 Current Real Estate Taxes	12,631,054	13,040,296	13,306,126	13,217,481	13,499,739
6113 Public Utility Realty Tax	15,397	15,831	14,496	14,500	15,400
6114 Payments In Lieu Of Taxes	108,930	110,728	110,728	110,728	110,728
6120 Current Per Capita, Section 679	43,351	42,437	41,355	42,000	41,500
6141 Current Act 511 Per Capita, Act 511	43,351	42,437	41,355	42,000	41,500
6151 Current Earned Income Tax	1,412,430	1,489,390	1,450,128	1,350,000	1,500,000
6153 Current Real Estate Transfer Tax	213,934	181,916	192,404	180,000	200,000
6211 Discounts - Current Real Estate Tax	(319,248)	(328,551)	(336,686)	(296,282)	(345,000)
6220 Discounts - Section 679 Per Capita	(1,042)	(1,022)	(1,005)	(1,000)	(1,000)
6241 Discounts - Act 511 Per Capita	(1,042)	(1,022)	(1,005)	(1,000)	(1,000)
6311 Penalties & Interest - Real Estate Tax	32,247	37,727	44,974	-	38,000
6320 Penalties & Interest - Section 679 Per Capita	359	371	431	360	375
6341 Penalties & Interest - Act 511 Per Capita	325	371	431	360	375
6411 Delinquent Real Estate Taxes	1,701,116	1,192,575	1,344,771	1,315,000	1,400,000
6420 Delinquent Section 679 Per Capita	6,677	6,799	8,195	7,000	7,000
6441 Delinquent Act 511 Per Capita	6,534	6,799	8,195	7,000	7,000
6454 Delinquent Act 511 Amusement Taxes	2,644	37,033	-	-	-
6510 Interest on Investments	160,438	338,222	222,483	175,534	44,645
6520 Dividends On Investments	45,885	501	1,776	500	500
6530 Gains Or Losses On Sale Of Investments	(41,188)	73,253	40,117	5,000	-
6590 Other Earnings On Investments	631	(1,765)	(5,234)	-	-
6710 Gate Receipts	31,897	30,101	32,141	30,000	30,000
6740 Fees	-	1,418	1,928	2,300	1,800
6750 Special Events	-	-	-	-	-
6790 Other LEA Activity Income	-	-	25,616	-	-
6832 IDEA Funding Received from Pass Through	476,935	464,609	425,435	425,900	453,800
6910 Rentals	9,585	10,645	13,745	15,000	14,000
6920 Donations/Contributions	26,795	66,202	10,840	33,000	39,000
6944 Receipts From Other LEA's in Pennsylvania	76,151	76,151	18,757	150,506	125,000
6961 Transportation Provided to Other LEA's	48,279	3,828	-	15,000	-
6962 Other Services Provided to Other LEA's	-	16,942	-	-	-
6969 All Other Services Provided	2,526	4,472	4,182	4,500	4,000
6991 Refund of Prior Years' Expenditures	147,766	51,248	20,609	35,000	35,000
6992 Energy Rebates and Incentives	168	158	46	-	-
6999 Miscellaneous Income	43,902	15,594	9,385	28,400	6,700
Total Local Revenue	16,926,787	17,025,693	17,046,717	16,908,787	17,269,062
State Revenue					-
7111 Basic Instructional Subsidy	11,150,939	11,214,363	11,336,835	11,336,835	11,336,835
7112 Social Security Subsidy	514,094	542,948	556,704	576,444	563,283
7160 Tuition 1305 & 1306	69,446	55,124	46,354	55,000	50,000
7220 Vocational Education	31,477	46,789	53,987	45,000	45,000
7271 Special Education Funding	1,726,329	1,738,704	1,785,203	1,785,203	1,785,203
7311 Transportation	2,323,645	2,428,942	2,307,764	2,400,000	2,350,000
7312 Transportation - Public	81,235	79,695	85,855	86,000	100,000
7320 Rentals & Sinking Fund Payments	720,020	764,753	683,827	688,585	705,766
7330 Medical & Dental Services	44,940	43,602	40,628	43,500	42,000
7340 State Property Tax Reduction Allocation	970,763	970,683	971,703	971,014	970,899
7360 Safe Schools Grant	-	20,000	-	35,000	-
7361 School Security Grant	-	25,000	-	-	-
7505 Ready to Learn Block Grant	426,026	426,026	426,026	426,026	426,026
7599 Other State Grants	-	-	-	-	50,000
7820 Retirement Subsidy	2,361,470	2,498,181	2,676,943	2,681,095	2,750,508
Total State Revenue	20,420,384	20,854,811	20,971,829	21,129,702	21,175,520

	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget
Federal Revenue					
8390 Other Federal Grants	-	-	-	251,985	-
8514 Title I	685,944	772,797	770,663	1,038,764	865,000
8515 Title IIA	127,969	170,608	72,147	154,513	120,000
8517 Title IV	16,336	52,475	61,229	61,026	65,000
8519 Rural and Low Income Schools Grant	-	-	-	35,000	35,000
8741 ESSER Fund (CARES Act)	-	-	-	660,922	-
8742 GEER (CARES Act)	-	-	-	-	49,656
8743 ESSER II (CRRSA Act)	-	-	-	-	1,432,640
8744 ESSER III (ARP Act)	-	-	-	-	2,907,761
8810 ACCESS	29,102	290,607	295,174	325,000	325,000
8820 ACCESS Administrative Claims	9,303	21,572	20,037	25,000	25,000
Total Federal Revenue	868,654	1,308,058	1,219,250	2,552,210	5,825,057
Other Financing Sources					
9120 Proceeds From Refunding Of Bonds	-	-	-	9,702,719	-
9130 Bond Premium	-	-	-	180,321	-
9400 Sale Of Fixed Assets	14,975	20,821	16	-	-
9990 Insurance Recoveries	-	37,699	-	-	-
Total Other Financing Sources	14,975	58,520	16	9,883,040	-
Total Revenue and Other Financing Sources	38,230,800	39,247,082	39,237,812	50,473,739	44,269,639

Below is a comparison of revenue sources from 2016-2017 through 2021-2022:



Expenditures by Minor Function

	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget
1100 Regular Programs					
100 Salaries	6,436,162	6,735,494	6,866,855	7,052,406	7,423,253
200 Benefits	4,302,967	4,535,144	4,865,241	4,900,905	5,282,355
300 Purchased Prof. Services	306,740	283,575	192,222	193,625	226,325
400 Purchased Prop. Services	15,265	18,174	14,538	21,015	23,320
500 Other Purchased Services	997,346	931,862	888,715	760,603	948,562
600 Supplies	269,398	355,040	350,456	540,904	842,635
700 Property/Equipment	73,193	92,539	25,207	4,158	224,080
800 Other Objects	1,515	1,019	1,835	1,460	1,465
1100 Total	12,402,586	12,952,847	13,205,069	13,475,076	14,971,995
1200 Special Education					
100 Salaries	1,751,588	1,911,136	1,948,568	1,985,782	2,040,511
200 Benefits	1,166,131	1,302,866	1,374,333	1,352,507	1,427,944
300 Purchased Prof. Services	889,298	1,008,340	1,185,476	1,181,009	1,206,124
400 Purchased Prop. Services	3,675	153	-	250	250
500 Other Purchased Services	980,829	719,632	779,523	667,367	782,234
600 Supplies	44,917	36,298	25,970	29,843	72,974
700 Property/Equipment	4,125	2,399	-	-	-
800 Other Objects	-	-	-	651	27,393
1200 Total	4,840,563	4,980,823	5,313,870	5,217,409	5,557,430
1300 Vocational Education					
100 Salaries	794,450	747,276	783,498	811,517	869,314
200 Benefits	464,372	485,781	519,767	546,256	624,044
300 Purchased Prof. Services	15,438	18,862	13,599	20,000	21,000
400 Purchased Prop. Services	4,245	1,687	2,476	8,510	8,260
500 Other Purchased Services	895,859	789,053	1,092,158	1,130,306	1,342,005
600 Supplies	150,117	81,148	50,725	68,050	57,153
700 Property/Equipment	34,939	-	6,715	10,684	9,945
1300 Total	2,359,420	2,123,808	2,468,938	2,595,323	2,931,721
1400 Other Instructional Programs					
100 Salaries	14,948	27,437	19,351	43,192	67,500
200 Benefits	6,133	11,364	8,155	18,445	31,530
300 Purchased Prof. Services	119,453	111,880	116,986	-	-
500 Other Purchased Services	107,579	59,959	135,528	162,300	257,052
600 Supplies	-	1,313	669	47,906	34,447
800 Other Objects	399	-	-	-	450
1400 Total	248,512	211,952	280,689	271,843	390,979
1500 Nonpublic School Programs					
300 Purchased Prof. Services	5,369	3,616	5,672	16,237	8,500
1500 Total	5,369	3,616	5,672	16,237	8,500
Instructional (1000's) Total	19,856,450	20,273,047	21,274,237	21,575,888	23,860,625

	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget
2100 Pupil Personnel					
100 Salaries	563,615	592,163	586,761	651,075	645,049
200 Benefits	373,964	393,370	416,387	444,813	441,574
300 Purchased Prof. Services	8,095	5,063	77,912	35,000	40,000
400 Purchased Prop. Services	-	-	-	-	-
500 Other Purchased Services	13,586	32,750	11,694	18,877	15,901
600 Supplies	9,260	13,048	60,825	46,139	58,890
700 Property/Equipment	-	1,978	-	-	-
800 Other Objects	175	870	-	1,473	1,652
2100 Total	968,695	1,039,243	1,153,579	1,197,377	1,203,066
2200 Instructional Staff Services					
100 Salaries	602,624	593,141	598,488	667,819	551,635
200 Benefits	444,472	444,488	482,900	514,117	461,548
300 Purchased Prof. Services	26,842	101,257	8,788	89,495	95,251
400 Purchased Prop. Services	1,021	-	-	500	250
500 Other Purchased Services	22,198	20,105	27,980	27,622	15,242
600 Supplies	75,862	88,297	50,088	58,471	61,734
700 Property/Equipment	16,447	12,886	2,698	700	172,441
800 Other Objects	268	368	373	500	500
2200 Total	1,189,734	1,260,541	1,171,315	1,359,224	1,358,601
2300 Administration					
100 Salaries	1,115,975	1,125,085	1,200,622	1,186,776	1,321,103
200 Benefits	778,725	814,416	861,132	824,361	974,620
300 Purchased Prof. Services	410,116	271,882	242,204	267,050	308,850
400 Purchased Prop. Services	99	-	36	1,825	1,825
500 Other Purchased Services	64,761	53,632	44,111	53,581	42,006
600 Supplies	48,655	54,753	54,643	63,592	63,121
700 Property/Equipment	122	1,861	1,630	-	-
800 Other Objects	20,504	22,336	21,959	155,682	23,745
2300 Total	2,438,957	2,343,966	2,426,336	2,552,867	2,735,270
2400 Pupil Health					
100 Salaries	309,464	327,039	319,492	346,747	316,979
200 Benefits	224,271	222,784	257,297	266,788	260,982
300 Purchased Prof. Services	27,325	16,045	15,850	18,500	19,480
400 Purchased Prop. Services	221	220	206	1,500	1,645
500 Other Purchased Services	1,798	618	1,548	3,831	3,731
600 Supplies	6,156	10,411	2,585	15,980	17,980
700 Property/Equipment	-	-	-	-	-
800 Other Objects	-	-	-	-	-
2400 Total	569,235	577,117	596,977	653,346	620,797

	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget
2500 Business					
100 Salaries	216,512	223,559	209,145	212,684	216,541
200 Benefits	192,084	197,068	190,696	193,613	178,150
300 Purchased Prof. Services	38,452	30,708	27,417	31,000	32,000
400 Purchased Prop. Services	-	99	499	-	-
500 Other Purchased Services	9,335	13,341	13,828	11,941	7,099
600 Supplies	9,046	55,569	37,817	43,795	37,002
700 Property/Equipment	64,792	-	1,718	2,500	-
800 Other Objects	20,020	19,603	17,084	21,102	21,654
2500 Total	550,241	539,946	498,203	516,635	492,446
2600 Operations & Maintenance					
100 Salaries	417,155	415,740	385,432	369,332	377,989
200 Benefits	339,855	329,618	336,054	327,962	344,997
300 Purchased Prof. Services	42,647	47,464	49,228	44,493	45,143
400 Purchased Prop. Services	1,655,294	1,677,425	1,412,541	1,491,192	1,540,281
500 Other Purchased Services	113,805	115,526	114,112	127,711	159,938
600 Supplies	381,270	398,690	628,244	729,746	683,030
700 Property/Equipment	32,279	31,414	32,638	23,100	12,500
800 Other Objects	481	1,016	880	947	965
2600 Total	2,982,786	3,016,894	2,959,129	3,114,483	3,164,843
2700 Student Transportation					
500 Other Purchased Services	3,854,660	3,866,600	3,710,886	3,957,500	3,721,981
2700 Total	3,854,660	3,866,600	3,710,886	3,957,500	3,721,981
2800 Support Services					
100 Salaries	245,987	247,895	258,983	264,792	273,006
200 Benefits	171,919	184,458	175,905	176,465	203,955
300 Purchased Prof. Services	8,774	12,975	8,209	21,000	27,000
400 Purchased Prop. Services	-	4,160	3,921	8,000	9,000
500 Other Purchased Services	46,066	73,300	60,720	93,784	96,914
600 Supplies	211,243	248,739	165,119	241,000	238,000
700 Property/Equipment	198,988	201,046	179,037	95,000	155,000
800 Other Objects	535	200	584	1,000	1,000
2800 Total	883,512	972,772	852,478	901,041	1,003,875
2900 Other Support Services					
500 Other Purchased Services	52,991	53,059	52,864	52,867	53,000
2900 Total	52,991	53,059	52,864	52,867	53,000

	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget
3200 Student Activities					
100 Salaries	308,494	338,747	347,815	407,484	429,727
200 Benefits	128,933	141,459	154,997	181,912	167,667
300 Purchased Prof. Services	65,742	67,964	49,386	89,742	94,672
400 Purchased Prop. Services	37,925	26,745	23,563	51,817	49,210
500 Other Purchased Services	78,583	87,268	62,256	110,240	108,650
600 Supplies	99,597	102,503	79,189	114,382	105,798
700 Property/Equipment	31,983	44,695	41,724	24,530	24,200
800 Other Objects	1,900	2,164	1,790	4,019	4,420
3200 Total	753,157	811,545	760,720	984,126	984,344
3300 Community Services					
100 Salaries	1,961	2,606	-	-	-
200 Benefits	794	1,080	-	-	-
300 Purchased Prof. Services	-	1,500	300	5,000	-
500 Other Purchased Services	5,033	3,351	-	2,500	-
600 Supplies	7,193	6,967	11,539	11,298	9,500
800 Other Objects	7,500	1,500	-	2,500	2,250
3300 Total	22,481	17,004	11,839	21,298	11,750
Non-Instructional (3000's) Total	775,638	828,550	772,560	1,005,424	996,094
4600 Building Improvement Services					
400 Purchased Prop. Services	22,053	25,427	-	-	788,875
700 Property/Equipment	108,862	-	-	-	-
4600 Total	130,915	25,427	-	-	788,875
Facilities (4000's) Total	130,915	25,427	-	-	788,875
5100 Debt Service					
800 Other Objects	1,519,603	1,332,493	1,316,858	1,033,816	980,494
900 Other Financing Uses	3,765,219	2,315,000	2,380,000	12,256,618	2,555,000
5100 Total	5,284,822	3,647,493	3,696,858	13,290,434	3,535,494
5200 Fund Transfers					
900 Other Financing Uses	11,286	2,083,610	550,000	-	250,000
5200 Total	11,286	2,083,610	550,000	-	250,000
5900 Budgetary Reserve					
800 Other Objects	-	-	-	296,653	484,672
5900 Total	-	-	-	296,653	484,672
Other Exp/Financing Uses (5000's) Total	5,296,108	5,731,103	4,246,858	13,587,087	4,270,166
Total - All Functions	39,549,922	40,528,265	39,715,423	50,473,739	44,269,639

Expenditures by Full Function

1110: Regular Programs

Function 1110 consists of activities designed to provide grades K–12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

1110 Regular Programs	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	6,368,110	6,510,996	6,595,119	6,970,673	375,554	5.69%
200 Benefits	4,299,745	4,655,811	4,642,643	4,983,297	340,654	7.34%
300 Purchased Professional Services	279,567	191,048	193,625	226,325	32,700	16.89%
400 Purchased Property Services	18,174	14,538	21,015	23,320	2,305	10.97%
500 Other Purchased Services	928,884	886,035	760,603	948,562	187,959	24.71%
600 Supplies	320,207	345,929	540,904	757,635	216,731	40.07%
700 Property/Equipment	92,539	25,207	4,158	224,080	219,922	5289.13%
800 Other Objects	1,019	1,835	1,460	1,465	5	0.34%
Totals	12,308,245	12,631,400	12,759,527	14,135,357	1,375,830	10.78%

1191: Title I Reading

Function 1191 consists of expenditures eligible under Federal Title I funds. Starting in 2016/2017, all Title I funds will be used at the elementary level.

1191 Title I Reading	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	367,383	355,859	457,287	452,580	(4,707)	-1.03%
200 Benefits	235,399	209,430	258,262	299,058	40,796	15.80%
300 Purchased Professional Services	4,009	1,174	-	-	-	-
500 Other Purchased Services	2,978	2,680	-	-	-	-
600 Supplies	34,832	4,526	-	85,000	85,000	-
Totals	644,602	573,669	715,549	836,638	121,089	16.92%

1211: Life Skills Support

Function 1211 consists of expenditures incurred to provide life skills classes in a public school program.

1211 Life Skills	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	288,408	353,492	367,278	361,467	(5,811)	-1.58%
200 Benefits	239,911	269,365	256,949	261,032	4,083	1.59%
300 Purchased Professional Services	113,670	77,365	84,948	47,331	(37,617)	-44.28%
400 Purchased Property Services	-	-	250	250	-	0.00%
500 Other Purchased Services	6,593	4,522	9,195	9,835	640	6.96%
600 Supplies	6,386	3,046	5,872	4,863	(1,009)	-17.18%
700 Property/Equipment	-	-	-	-	-	-
Totals	654,967	707,789	724,492	684,778	(39,714)	-5.48%

1221: Hard of Hearing Support

Function 1221 consists of expenditures incurred to operate classes where the primary focus is for exceptional students identified as Deaf or Hearing Impaired.

1221 Hearing Support	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	74,846	87,653	38,996	46,944	7,948	20.38%
500 Other Purchased Services	-	-	-	-	-	-
Totals	74,846	87,653	38,996	46,944	7,948	20.38%

1224: Visually Impaired Support

Function 1224 consists of expenditures incurred to operate classes where the primary focus is for exceptional students identified as Blind or Visually Impaired.

1224 Visually Impaired	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	3,463	4,058	2,293	3,422	1,129	49.24%
500 Other Purchased Services	-	-	-	-	-	-
Totals	3,463	4,058	2,293	3,422	1,129	49.24%

1225: Speech and Language Support

Function 1225 consists of expenditures incurred to operate classes where the primary focus is for exceptional students identified as Speech or Language Impaired.

1225 Speech & Language Impaired	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	107,262	109,310	111,218	113,474	2,256	2.03%
200 Benefits	73,111	92,803	87,198	90,201	3,003	3.44%
300 Purchased Professional Services	31,737	11,847	12,219	11,275	(944)	-7.73%
500 Other Purchased Services	1,280	593	1,950	2,300	350	17.95%
600 Supplies	4,050	395	3,151	5,000	1,849	58.68%
800 Other Objects	-	-	651	560	(91)	-13.98%
Totals	217,440	214,948	216,387	222,811	6,424	2.97%

1231: Emotional Support

Function 1231 consists of expenditures incurred to provide emotional support classes in a public school program.

1231 Emotional Support	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	360,527	289,885	291,792	339,942	48,150	16.50%
200 Benefits	256,188	162,674	164,027	208,508	44,481	27.12%
300 Purchased Professional Services	220,493	471,239	528,438	447,217	(81,221)	-15.37%
500 Other Purchased Services	30,526	98,392	23,500	500	(23,000)	-97.87%
600 Supplies	2,381	1,873	2,100	1,700	(400)	-19.05%
Totals	870,116	1,024,063	1,009,857	997,867	(11,990)	-1.19%

1232: Emotional Support - PRRI

Function 1232 consists of expenditures incurred for emotional support classes provided by a private residential rehabilitative institution.

1232 Emotional Support - PRRI	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	-	-	28,000	-	(28,000)	-100.00%
Totals	-	-	28,000	-	(28,000)	-100.00%

1233: Autistic Support

Function 1233 consists of expenditures incurred to operate classes for exceptional children identified as autistic.

1233 Autistic Support	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	134,504	106,091	128,297	118,078	(10,219)	-7.97%
200 Benefits	87,598	77,069	74,657	92,618	17,961	24.06%
300 Purchased Professional Services	220,742	122,036	121,535	265,438	143,903	118.40%
500 Other Purchased Services	81,692	94,240	22,500	1,500	(21,000)	-93.33%
600 Supplies	200	941	1,500	1,500	-	0.00%
Totals	524,736	400,376	348,489	479,134	130,645	37.49%

1241: Learning Support

Function 1241 consists of expenditures incurred to provide instruction in a public school program to serve exceptional students whose primary identified need is academic learning.

1241 Learning Support	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	897,292	943,156	956,309	984,581	28,272	2.96%
200 Benefits	563,808	641,818	651,215	699,856	48,640	7.47%
300 Purchased Professional Services	29,258	12,746	21,000	24,000	3,000	14.29%
400 Purchased Property Services	153	-	-	-	-	-
500 Other Purchased Services	474,859	475,663	2,945	-	(2,945)	-100.00%
600 Supplies	23,020	19,490	15,469	28,245	12,776	82.59%
700 Property/Equipment	2,399	-	-	-	-	-
Totals	1,990,789	2,092,873	1,646,938	1,736,682	89,744	5.45%

1243: Gifted Support

Function 1243 consists of expenditures incurred to provide instruction in a public school program to serve exceptional students whose primary identified need is academic learning.

1243 Gifted	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	70,899	71,650	72,285	57,549	(14,736)	-20.39%
200 Benefits	53,156	54,990	53,791	50,148	(3,643)	-6.77%
300 Purchased Professional Services	20,992	20,835	22,500	22,500	-	0.00%
500 Other Purchased Services	8,007	5,283	12,200	15,715	3,515	28.81%
600 Supplies	260	225	1,751	830	(921)	-52.60%
Totals	153,315	152,983	162,527	146,742	(15,785)	-9.71%

1260: Physical Support

Function 1260 consists of expenditures incurred for classes operated for exceptional students where the special education program meets the needs of a physically disabled student.

1260 Physical Support	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	73,063	138,707	129,945	127,206	(2,739)	-2.11%
Totals	73,063	138,707	129,945	127,206	(2,739)	-2.11%

1270: Multi-Handicapped Support

Function 1270 consists of expenditures incurred to operate classes for exceptional students who are multi-handicapped.

1270 Multi-Handicapped Support	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	159,168	189,815	179,856	137,551	(42,305)	-23.52%
500 Other Purchased Services	21,890	-	-	-	-	-
800 Other Objects	-	-	-	26,833	26,833	-
Totals	181,058	189,815	179,856	164,384	(15,472)	-8.60%

1281: Developmental Delay Support

Function 1281 consists of expenditures incurred to provide classes for exceptional students identified as developmentally delayed.

1281 Developmental Delay Support	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	34,746	27,759	18,000	20,000	2,000	11.11%
Totals	34,746	27,759	18,000	20,000	2,000	11.11%

1290: Special Programs: Other Support

Function 1290 consists of expenditures incurred to provide class for exceptional students that do not meet any of the definitions listed in the other 1200 functions.

1290 Other Special Ed Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	52,244	74,984	58,603	65,420	6,817	11.63%
200 Benefits	29,094	75,614	64,670	25,581	(39,089)	-60.44%
300 Purchased Professional Services	26,161	21,416	21,279	53,240	31,961	150.20%
500 Other Purchased Services	94,785	100,831	567,077	752,384	185,307	32.68%
600 Supplies	-	-	-	30,836	30,836	-
Totals	202,283	272,845	711,629	927,461	215,832	30.33%

1310: Agricultural Education

Function 1310 consists of expenditures for classes designed for agricultural, off-farm agribusiness, renewable natural resources and environmental occupations including the development of leadership, knowledge and skills in each area.

1310 Agricultural Education	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	58,805	59,903	60,910	78,790	17,880	29.35%
200 Benefits	31,365	35,403	45,273	54,617	9,344	20.64%
300 Purchased Professional Services	1,751	1,515	2,000	2,000	-	0.00%
400 Purchased Property Services	615	155	3,410	2,660	(750)	-21.99%
500 Other Purchased Services	6,987	5,692	14,445	14,645	200	1.38%
600 Supplies	6,273	2,008	4,110	2,575	(1,535)	-37.35%
700 Property/Equipment	-	-	-	-	-	-
Totals	105,796	104,675	130,148	155,287	25,139	19.32%

1341: Consumer and Homemaking Education

Function 1341 consists of expenditures for classes which prepare students for the role of homemaker and help individuals and families improve the home environment and the quality of family life.

1341 Consumer Homemaking	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	179,461	184,927	190,870	198,283	7,413	3.88%
200 Benefits	117,564	124,829	121,426	125,964	4,538	3.74%
300 Purchased Professional Services	4,256	3,222	3,500	3,500	-	0.00%
400 Purchased Property Services	422	737	3,100	3,100	-	0.00%
500 Other Purchased Services	1,248	341	1,248	957	(291)	-23.32%
600 Supplies	13,462	9,781	14,903	15,370	467	3.13%
Totals	316,412	323,836	335,047	347,174	12,127	3.62%

1350: Industrial Arts Education

Function 1350 consists of expenditures for classes organized for the development of understanding about all aspects of industry and technology, including learning experiences involving activities such as experimenting, designing, constructing, evaluating, and using tools, machines, materials, and processes.

1350 Industrial Arts	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	-	-	-	5,580	5,580	-
200 Benefits	-	-	-	2,408	2,408	-
400 Purchased Property Services	357	1,084	1,500	2,000	500	33.33%
600 Supplies	26,274	14,317	16,910	14,899	(2,011)	-11.89%
700 Property/Equipment	-	3,345	5,654	9,945	4,291	75.89%
Totals	26,630	18,746	24,064	34,832	10,768	44.75%

1360: Business Education

Function 1360 consists of expenditures for classes designed to prepare an individual to enter or advance in an occupational field wherein success is largely dependent upon skills, knowledge, attitudes, work habits, and leadership development necessary to demonstrate competency in accounting, clerical, data processing or secretarial occupations and similar business pursuits.

1360 Business Education	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	259,560	298,661	307,637	326,140	18,503	6.01%
200 Benefits	159,146	194,274	212,687	247,343	34,656	16.29%
300 Purchased Professional Services	6,013	4,378	6,500	7,500	1,000	15.38%
500 Other Purchased Services	213	267	1,285	1,285	-	0.00%
600 Supplies	8,490	9,820	13,788	7,959	(5,829)	-42.28%
Totals	433,423	507,401	541,897	590,227	48,330	8.92%

1370: Technical Education

Function 1370 consists of expenditures for classes designed to prepare an individual to enter or advance in an occupational field requiring use of technical skills or laboratory techniques the practice of which involves application of scientific principles, supporting mathematics, management principles, and technical information.

1370 Technical Education	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	249,449	240,007	252,100	260,521	8,421	3.34%
200 Benefits	177,707	165,261	166,870	193,712	26,842	16.09%
300 Purchased Professional Services	6,842	4,484	8,000	8,000	-	0.00%
400 Purchased Property Services	-	500	500	500	-	0.00%
500 Other Purchased Services	267	-	350	350	-	0.00%
600 Supplies	8,036	13,871	18,339	16,350	(1,989)	-10.85%
700 Property/Equipment	-	3,370	5,030	-	(5,030)	-100.00%
Totals	442,302	427,493	451,189	479,433	28,244	6.26%

1390: Other Vocational Education Programs

Function 1390 consists of expenditures for vocational classes that are not specified in other 1300 functions.

1390 Other Vocational Education	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	-	-	-	-	-	-
400 Purchased Property Services	294	-	-	-	-	-
500 Other Purchased Services	780,338	1,085,858	1,112,978	1,324,768	211,790	19.03%
600 Supplies	18,614	928	-	-	-	-
700 Property/Equipment	-	-	-	-	-	-
Totals	799,245	1,086,786	1,112,978	1,324,768	211,790	19.03%

1430: Homebound Instruction

Function 1430 consists of expenditures for instructional education provided to homebound students.

1430 Homebound Instruction	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	17,786	11,397	12,100	15,000	2,900	23.97%
200 Benefits	7,370	4,810	5,169	6,466	1,297	25.09%
500 Other Purchased Services	-	332	1,100	1,001	(99)	-9.02%
Totals	25,156	16,539	18,369	22,467	4,098	22.31%

1441: Adjudicated/Court Placed Programs

Function 1441 consists of expenditures for instructional education provided to adjudicated or court-placed children (children in detention homes and centers, private residential rehabilitative institutions, State correctional facilities, youth development centers, and program expenditures similar in nature).

1441 Adjudicated Court Placements	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	31,097	73,234	10,000	25,000	15,000	150.00%
Totals	31,097	73,234	10,000	25,000	15,000	150.00%

1442: Alternative Education Programs

Function 1442 consists of expenditures incurred to educate children in Pennsylvania Department of Education approved programs which remove them from regular school programs in order to provide them with a sound educational curriculum and counseling designed to modify disruptive behavior.

1442 Alternative Ed Programs	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	111,880	116,986	-	-	-	-
500 Other Purchased Services	24,141	58,498	139,000	167,000	28,000	20.14%
800 Other Objects	-	-	-	450	450	-
Totals	136,021	175,484	139,000	167,450	28,450	20.47%

1450: Instructional Programs Outside the Established School Day

Function 1450 consists of expenditures relating to the provision of regular instruction for before and after school programs.

1450 Programs Outside School Day	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	9,651	7,954	31,092	52,500	21,408	68.85%
200 Benefits	3,994	3,344	13,276	25,064	11,788	88.79%
500 Other Purchased Services	4,721	3,464	12,200	64,051	51,851	425.01%
600 Supplies	1,313	669	47,906	34,447	(13,459)	-28.09%
Totals	19,679	15,431	104,474	176,062	71,588	68.52%

1500: Nonpublic School Programs

Function 1500 consists of funding for activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal government, which is usually supported primarily by other than public funds.

1500 Nonpublic School Programs	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	3,616	5,672	16,237	8,500	(7,737)	-47.65%
Totals	3,616	5,672	16,237	8,500	(7,737)	-47.65%

2120: Additional Other Instructional Programs

Function 2120 consists of expenditures for activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

2120 Guidance	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	418,356	428,798	445,627	452,509	6,882	1.54%
200 Benefits	261,890	287,007	289,154	299,023	9,869	3.41%
300 Purchased Professional Services	4,801	58	5,000	10,000	5,000	100.00%
500 Other Purchased Services	23,739	7,188	8,350	7,240	(1,110)	-13.29%
600 Supplies	5,186	4,639	7,107	15,690	8,583	120.77%
700 Property/Equipment	1,895	-	-	-	-	-
800 Other Objects	-	-	100	100	-	0.00%
Totals	715,867	727,690	755,338	784,562	29,224	3.87%

2142: Psychological Testing Services

Function 2142 consists of expenditures for activities concerned with administrating psychological tests, standardized tests, and inventory assessments of ability, aptitude, achievement, interests, and personality and their interpretation for students, school personnel, and parents.

2142 Psychological Testing Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	133,461	115,765	140,943	144,607	3,664	2.60%
200 Benefits	96,646	94,355	98,122	101,325	3,203	3.26%
300 Purchased Professional Services	-	48,851	-	-	-	-
500 Other Purchased Services	5,862	3,120	9,550	7,660	(1,890)	-19.79%
600 Supplies	6,749	3,892	7,500	10,000	2,500	33.33%
700 Property/Equipment	83	-	-	-	-	-
800 Other Objects	485	-	1,122	1,300	178	15.86%
Totals	243,287	265,983	257,237	264,892	7,655	2.98%

2143: Psychological Counseling Services

Function 2143 consists of expenditures for activities that take place between a school psychologist or other mental health professional and one or more students in which the students are helped to perceive, clarify, solve and resolve problems of adjustment and interpersonal relationships.

2143 Psychological Counseling Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll		13,128	34,851	17,689	(17,163)	-49.25%
200 Benefits		18,602	34,742	17,949	(16,793)	-48.34%
300 Purchased Professional Services	-	29,003	30,000	30,000	-	0.00%
500 Other Purchased Services		383	-	500	500	-
Totals	-	61,117	99,593	66,138	(33,456)	-33.59%

2170: Student Accounting Services

Function 2170 consists of expenditures for activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data. Portions of these records become a part of the cumulative record, which is sorted and stored for teacher and guidance information.

2170 Student Accounting	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	40,346	29,070	29,654	30,244	590	1.99%
200 Benefits	34,833	16,422	22,795	23,277	482	2.11%
300 Purchased Professional Services	263	-	-	-	-	-
500 Other Purchased Services	3,149	1,002	977	501	(476)	-48.72%
600 Supplies	1,113	52,294	31,532	33,200	1,668	5.29%
800 Other Objects	385	-	251	252	1	0.40%
Totals	80,089	98,789	85,209	87,474	2,265	2.66%

2220: Technology Support Services

Function 2220 consists of expenditures for activities concerned with selecting, preparing, maintaining, and distributing instructional program materials to the instructional staff. Included are activities in the information technology areas such as: educational telecommunication services used for classroom instructional materials, hardware, and software costs associated with developing educational programs and related costs associated with various electronic media used to develop the curriculum.

2220 Audio-Visual Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	-	-	500	250	(250)	-50.00%
600 Supplies	12,116	4,244	8,500	9,786	1,286	15.13%
700 Property/Equipment	-	2,668	-	-	-	-
Totals	12,116	6,912	9,000	10,036	1,036	11.51%

2240: Computer-Assisted Instruction Support Services

Function 2240 consists of expenditures for activities relating to the planning, programming, writing and presenting of educational projects specifically programmed for a computer or other technology.

2240 Computer-Assisted Instruction	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
700 Property/Equipment	-	-	-	171,741	171,741	-
Totals	-	-	-	171,741	171,741	-

2250: School Library Services

Function 2250 consists of expenditures for activities such as selecting, acquiring, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials; whether maintained separately or as part of an instructional materials center or related work-study area.

2250 School Library Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	197,841	202,990	208,706	199,765	(8,941)	-4.28%
200 Benefits	144,671	153,685	148,670	148,045	(625)	-0.42%
300 Purchased Professional Services	3,710	2,921	3,400	3,400	-	0.00%
500 Other Purchased Services	474	506	4,272	1,342	(2,930)	-68.59%
600 Supplies	25,892	20,537	27,620	27,218	(402)	-1.46%
Totals	372,587	380,639	392,668	379,770	(12,898)	-3.28%

2260: Instruction and Curriculum Development Services

Function 2260 consists of expenditures for activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum, preparing, and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.

2260 Instr. & Curriculum Dev. Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	71,746	83,426	113,812	86,926	(26,886)	-23.62%
200 Benefits	44,435	54,945	64,039	51,852	(12,187)	-19.03%
300 Purchased Professional Services	5,170	1,418	4,000	4,000	-	0.00%
500 Other Purchased Services	615	944	-	-	-	-
600 Supplies	-	-	-	-	-	-
Totals	121,966	140,732	181,851	142,778	(39,073)	-21.49%

2261: Instruction and Curriculum Development Services: Head of Component

Function 2261 consists of expenditures for activities associated with the director or head of Instruction and Curriculum Development Services as well as any immediate clerical staff.

2261 Curriculum Director	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	72,642	63,231	64,642	66,090	1,448	2.24%
200 Benefits	56,876	56,031	52,520	54,230	1,710	3.26%
300 Purchased Professional Services	2,274	83	-	-	-	-
500 Other Purchased Services	4,141	2,628	5,700	6,010	310	5.44%
600 Supplies	1,626	4,543	5,751	5,750	(1)	-0.02%
700 Property/Equipment	-	30	700	701	1	0.07%
800 Other Objects	368	373	500	500	-	0.00%
Totals	137,926	126,918	129,813	133,280	3,467	2.67%

2262: Special Education Services: Head of Component

Function 2262 consists of expenditures for activities associated with the director or head of Special Education Services as well as any immediate clerical staff.

2262 Special Ed Director	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	146,327	167,553	188,958	193,854	4,896	2.59%
200 Benefits	101,531	114,164	139,976	143,267	3,291	2.35%
300 Purchased Professional Services	22,628	-	11,800	12,860	1,060	8.98%
500 Other Purchased Services	8,468	6,915	7,650	7,890	240	3.14%
600 Supplies	47,102	19,415	14,100	15,980	1,880	13.33%
700 Property/Equipment	12,886	-	-	-	-	-
Totals	338,941	308,047	362,484	373,850	11,366	3.14%

2270: Instructional Staff Professional Development Services

Function 2270 consists of expenditures associated with all staff development programs designed to contribute to the professional competence of the school entity's instructional staff.

2270 Instructional Staff Devevelopment	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	75,205	81,288	91,701	5,000	(86,701)	-94.55%
200 Benefits	75,897	45,683	58,412	2,156	(56,257)	-96.31%
300 Purchased Professional Services	67,476	4,366	70,295	74,991	4,696	6.68%
500 Other Purchased Services	6,407	14,217	10,000	-	(10,000)	-100.00%
600 Supplies	1,561	1,349	2,500	3,000	500	20.00%
Totals	226,547	146,903	232,908	85,147	(147,762)	-63.44%

2271: Certified Instructional Staff Professional Development Services

Function 2271 consists of expenditures associated with all staff development programs designed to contribute to the professional competence of the school entity's certified instructional staff.

2271 Certified Staff Development	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	29,379	-	-	-	-	-
200 Benefits	21,078	58,393	50,500	62,000	11,500	22.77%
500 Other Purchased Services	-	2,770	-	-	-	-
Totals	50,457	61,163	50,500	62,000	11,500	22.77%

2310: Board Services

Function 2310 consists of expenditures for activities required to perform the duties of the Secretary / Clerk of the Board of Education and all members, excluding activities related to board Treasurer responsibilities.

2310 Board Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	13,509	9,516	9,805	10,095	290	2.96%
200 Benefits	9,132	6,235	8,241	8,483	242	2.94%
300 Purchased Professional Services	-	-	-	-	-	-
500 Other Purchased Services	4,338	1,903	4,751	4,751	-	0.00%
600 Supplies	1,385	3,798	5,900	5,900	-	0.00%
800 Other Objects	14,330	12,806	13,000	13,000	-	0.00%
Totals	42,693	34,258	41,697	42,229	532	1.28%

2320: Board Treasurer Services

Function 2320 consists of activities required to perform the duties of Treasurer of the Board of Education.

2320 Treasurer Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	100	100	100	65	(35)	-35.00%
Totals	100	100	100	65	(35)	-35.00%

2330: Tax Assessment and Collection Services

Function 2330 consists of expenditures for services rendered in connection with tax assessment and collection.

2330 Tax Assess. & Collection Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
200 Benefits	6,320	6,376	6,400	6,400	-	0.00%
300 Purchased Professional Services	181,655	189,254	186,100	201,000	14,900	8.01%
500 Other Purchased Services	-	-	-	-	-	-
Totals	187,974	195,630	192,500	207,400	14,900	7.74%

2350: Legal and Accounting Services

Function 2350 consists of expenditures for legal and accounting services provided to the LEA by law firms, attorneys, and its solicitor.

2350 Legal Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	55,768	42,860	75,000	100,000	25,000	33.33%
Totals	55,768	42,860	75,000	100,000	25,000	33.33%

2360: Office of the Superintendent Services

Function 2360 consists of expenditures for activities performed by the superintendent and any assistants in general direction and management of the affairs of the LEA.

2360 Office of Superintendent	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	163,685	173,308	178,694	183,976	5,282	2.96%
200 Benefits	127,994	131,108	136,730	130,652	(6,078)	-4.45%
300 Purchased Professional Services	4,280	4,330	5,000	7,700	2,700	54.00%
500 Other Purchased Services	11,398	7,352	11,380	6,040	(5,340)	-46.92%
600 Supplies	4,859	4,890	4,300	4,300	-	0.00%
700 Property/Equipment	-	-	-	-	-	-
800 Other Objects	4,029	4,696	5,000	5,000	-	0.00%
Totals	316,244	325,684	341,104	337,667	(3,437)	-1.01%

2380: Office of the Principal Services

Function 2380 consists of expenditures for activities concerned with directing and managing the operation of a particular school.

2380 Office of Principal	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	947,892	1,017,798	998,277	1,127,032	128,755	12.90%
200 Benefits	670,971	717,414	672,990	829,085	156,095	23.19%
300 Purchased Professional Services	29,234	5,760	950	150	(800)	-84.21%
400 Purchased Property Services	-	36	1,825	1,825	-	0.00%
500 Other Purchased Services	37,796	34,755	37,350	31,150	(6,200)	-16.60%
600 Supplies	48,510	45,954	53,392	52,921	(471)	-0.88%
700 Property/Equipment	1,861	1,630	-	-	-	-
800 Other Objects	3,978	4,457	6,260	5,745	(515)	-8.23%
Totals	1,740,241	1,827,804	1,771,044	2,047,908	276,864	15.63%

2430: Dental Services

Function 2430 consists of expenditures for activities associated with dental screening, dental care, and orthodontic activities.

2430 Dental Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	15,275	15,800	15,400	16,000	600	3.90%
600 Supplies	-	180	800	600	(200)	-25.00%
Totals	15,275	15,980	16,200	16,600	400	2.47%

2440: Nursing Services

Function 2440 consists of expenditures for activities associated with nursing such as health inspection, treatment of minor injuries, and referrals for other health services.

2440 Nursing Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	327,039	319,492	346,747	316,979	(29,768)	-8.58%
200 Benefits	222,784	257,297	266,788	260,982	(5,806)	-2.18%
300 Purchased Professional Services	745	50	2,500	2,880	380	15.20%
400 Purchased Property Services	220	206	1,500	1,645	145	9.67%
500 Other Purchased Services	618	1,548	3,831	3,731	(100)	-2.61%
600 Supplies	10,411	2,405	15,180	17,380	2,200	14.49%
Totals	561,817	580,997	636,546	603,597	(32,949)	-5.18%

2450: Nonpublic Health Services

Function 2450 consists of expenditures for activities associated with health services, which are directly applied to nonpublic school pupils.

2450 Nonpublic Health Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	25	-	600	600	-	0.00%
Totals	25	-	600	600	-	0.00%

2511: Supervision of Fiscal Services: Head of Component

Function 2511 consists of expenditures for activities associated with the director or head of Fiscal Services as well as any immediate clerical staff.

2511 Business Manager	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	102,739	102,668	104,723	106,816	2,093	2.00%
200 Benefits	58,918	61,438	63,397	65,204	1,807	2.85%
500 Other Purchased Services	3,054	2,130	3,760	3,578	(182)	-4.84%
600 Supplies	301	273	500	1,000	500	100.00%
800 Other Objects	1,060	825	1,200	1,750	550	45.83%
Totals	166,073	167,333	173,580	178,348	4,768	2.75%

2513: Receiving and Disbursing Funds Services

Function 2513 consists of expenditures for activities concerned with taking in money and paying it out.

2513 Receive & Disburse Funds Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	36,251	36,791	38,128	38,818	690	1.81%
200 Benefits	36,009	38,345	36,455	37,688	1,233	3.38%
500 Other Purchased Services	173	659	102	104	2	1.96%
600 Supplies	461	87	751	301	(450)	-59.92%
Totals	72,894	75,882	75,436	76,911	1,475	1.95%

2514: Payroll Services

Function 2514 consists of expenditures for activities concerned with making periodic payments to employees entitled to remuneration for services rendered.

2514 Payroll Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	25,238	40,616	40,179	40,662	483	1.20%
200 Benefits	20,808	40,810	37,327	38,481	1,154	3.09%
500 Other Purchased Services	19	-	102	104	2	1.96%
600 Supplies	200	23	500	301	(199)	-39.80%
Totals	46,265	81,449	78,108	79,549	1,441	1.84%

2515: Financial Accounting Services

Function 2515 consists of expenditures for activities concerned with maintaining records of the financial operations and transactions of the school system. It includes such activities as accounting and interpreting financial transactions and account records.

2515 Financial Accounting Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	59,331	29,070	29,654	30,245	591	1.99%
200 Benefits	42,997	16,422	22,795	23,277	482	2.12%
300 Purchased Professional Services	-	-	-	-	-	-
500 Other Purchased Services	1,092	376	977	501	(476)	-48.72%
600 Supplies	1,106	251	251	200	(51)	-20.32%
800 Other Objects	-	155	251	252	1	0.40%
Totals	104,527	46,275	53,928	54,475	547	1.01%

2519: Other Fiscal Services

Function 2519 consists of expenditures for fiscal services not classified elsewhere in the 2510 series of functions.

2519 Other Fiscal Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	-	-	-	-	-	-
200 Benefits	38,335	33,680	33,639	13,500	(20,139)	-59.87%
300 Purchased Professional Services	30,708	27,417	31,000	32,000	1,000	3.23%
400 Purchased Property Services	99	499	-	-	-	-
500 Other Purchased Services	9,003	10,663	7,000	2,812	(4,188)	-59.83%
600 Supplies	53,501	37,183	41,793	35,200	(6,593)	-15.78%
700 Property/Equipment	-	1,718	2,500	-	(2,500)	-100.00%
800 Other Objects	18,543	16,104	19,651	19,652	1	0.01%
Totals	150,188	127,264	135,583	103,164	(32,419)	-23.91%

2611: Supervision of Operation and Maintenance of Plant Services

Function 2611 consists of expenditures for activities associated with the director or head of Operation and Plant Maintenance Services as well as any immediate clerical staff.

2611 Director of Buildings & Grounds	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	121,212	123,129	124,484	127,149	2,665	2.14%
200 Benefits	91,093	97,835	91,992	94,910	2,918	3.17%
500 Other Purchased Services	6,638	6,959	12,546	13,194	648	5.16%
600 Supplies	3,939	7,461	5,138	5,135	(3)	-0.06%
800 Other Objects	231	605	247	265	18	7.29%
Totals	223,113	235,990	234,407	240,653	6,246	2.66%

2620: Supervision of Operation and Maintenance of Plant Services

Function 2620 consists of expenditures for activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repair and replacement of facilities and equipment.

2620 Operation Of Buildings	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	291,204	260,293	244,848	250,840	5,992	2.45%
200 Benefits	238,256	238,053	235,970	250,087	14,117	5.98%
300 Purchased Professional Services	14,926	15,630	10,093	10,643	550	5.45%
400 Purchased Property Services	1,358,527	1,117,464	1,169,035	1,200,689	31,654	2.71%
500 Other Purchased Services	98,770	103,828	110,539	141,464	30,925	27.98%
600 Supplies	384,723	614,212	714,857	668,143	(46,714)	-6.53%
700 Property/Equipment	31,414	19,886	18,100	12,500	(5,600)	-30.94%
800 Other Objects	785	275	700	700	-	0.00%
Totals	2,418,605	2,369,641	2,504,142	2,535,066	30,924	1.23%

2630: Care and Upkeep of Grounds Services

Function 2630 consists of expenditures for activities of maintaining land and its improvements other than buildings.

2630 Care & Upkeep Of Grounds	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	169,542	160,501	181,149	198,136	16,987	9.38%
Totals	169,542	160,501	181,149	198,136	16,987	9.38%

2640: Care and Upkeep of Equipment Services

Function 2640 consists of expenditures for the activities of maintaining, in good condition, equipment owned or used by the LEA. It includes such activities as servicing and repairing furniture, machines, and movable equipment.

2640 Care & Upkeep Of Equipment	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	709	4,327	13,552	11,050	(2,502)	-18.46%
500 Other Purchased Services	5,127	-	-	-	-	-
700 Property/Equipment	-	12,752	-	-	-	-
Totals	5,837	17,079	13,552	11,050	(2,502)	-18.46%

2644: Care and Upkeep of Technology Equipment

Function 2644 consists of expenditures for the activities of maintaining, in good condition, printers, scanners, copiers, and calculators.

2644 Care & Upkeep Of Technology	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	132,528	113,464	112,456	115,406	2,950	2.62%
500 Other Purchased Services	-	-	2,000	3,000	1,000	50.00%
600 Supplies	514	-	-	-	-	-
Totals	133,042	113,464	114,456	118,406	3,950	3.45%

2650: Vehicle Operation and Maintenance Services

Function 2650 consists of expenditures for the activities of maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition.

2650 Vehicle Operation & Maintenance	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	16,120	16,786	15,000	15,000	-	0.00%
600 Supplies	9,113	6,571	9,500	9,500	-	0.00%
Totals	25,233	23,356	24,500	24,500	-	0.00%

2660: Safety and Security Services

Function 2660 consists of expenditures for the activities concerned with maintaining order and safety in school buildings at all times, on the grounds and in the vicinity of the school.

2660 Security Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	32,538	33,598	34,400	34,500	100	0.29%
500 Other Purchased Services	2,433	1,645	2,626	2,280	(346)	-13.18%
600 Supplies	401	-	251	252	1	0.40%
700 Property/Equipment	-	-	5,000	-	(5,000)	-100.00%
800 Other Objects	-	-	-	-	-	-
Totals	35,373	35,243	42,277	37,032	(5,245)	-12.41%

2690: Other Operation and Maintenance of Plant Services

Function 2690 consists of expenditures for operations and maintenance of plant services that cannot be classified elsewhere in the 2600 series of functions.

2690 Other Maintenance of Plant Svcs.	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	3,323	2,010	-	-	-	-
200 Benefits	270	166	-	-	-	-
500 Other Purchased Services	2,558	1,680	-	-	-	-
Totals	6,150	3,855	-	-	-	-

2720: Vehicle Operation Services

Function 2720 consists of expenditures for activities involved in operating vehicles for student transportation from the time the vehicles leave the point of storage until they return to the point of storage. It includes operating buses or other student transportation vehicles. This account includes costs related to both district and contracted carrier services.

2720 Transportation	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	3,441,294	3,274,693	3,525,000	3,307,775	(217,225)	-6.16%
Totals	3,441,294	3,274,693	3,525,000	3,307,775	(217,225)	-6.16%

2750: Nonpublic Transportation

Function 2750 consists of expenditures for the transportation of nonpublic students to and from school as provided by State and Federal law. It includes trips between home and school and trips to school activities.

2750 Nonpublic Transportation	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	425,306	430,426	425,000	414,206	(10,794)	-2.54%
Totals	425,306	430,426	425,000	414,206	(10,794)	-2.54%

2790: Other Student Transportation Services

Function 2790 consists of expenditures for student transportation services that are not classified elsewhere in the 2700 series of accounts.

2790 Other Student Transport. Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	-	5,767	7,500	-	(7,500)	-100.00%
Totals	-	5,767	7,500	-	(7,500)	-100.00%

2818: System-Wide Technology Services

Function 2818 consists of expenditures for activities concerned with coordinating, planning, researching, developing, and evaluating the LEA's technology functions.

2818 System-Wide Technology Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	206,369	215,252	220,266	227,661	7,395	3.36%
200 Benefits	145,704	133,498	137,283	163,335	26,052	18.98%
400 Purchased Property Services	4,160	3,069	6,000	6,000	-	0.00%
500 Other Purchased Services	9,380	5,539	11,000	11,000	-	0.00%
600 Supplies	49,052	20,031	35,000	29,000	(6,000)	-17.14%
700 Property/Equipment	-	-	-	-	-	-
800 Other Objects	-	-	500	500	-	0.00%
Totals	414,665	377,389	410,049	437,496	27,447	6.69%

2831: Staff Services

Function 2831 consists of expenditures for activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, and staff accounting.

2831 Personnel	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	41,526	43,731	44,526	45,345	819	1.84%
200 Benefits	38,754	42,407	39,182	40,620	1,438	3.67%
300 Purchased Professional Services	-	-	-	-	-	-
500 Other Purchased Services	13,416	14,107	15,000	14,204	(796)	-5.31%
600 Supplies	11,715	12,278	14,000	14,000	-	0.00%
800 Other Objects	200	109	-	-	-	-
Totals	105,611	112,632	112,708	114,169	1,461	1.30%

2832: Recruitment and Placement Services

Function 2832 consists of expenditures relating to the recruitment and assignment of personnel.

2832 Recruitment & Placement Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	-	-	8,000	8,000	-	0.00%
800 Other Objects	-	475	500	500	-	0.00%
Totals	-	475	8,500	8,500	-	0.00%

2844: Data Processing Operations Services

Function 2844 consists of expenditures for activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data processing machines.

2844 Data Operations	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	12,975	8,209	13,000	19,000	6,000	46.15%
400 Purchased Property Services	-	852	2,000	3,000	1,000	50.00%
500 Other Purchased Services	47,811	37,714	60,000	60,000	-	0.00%
600 Supplies	187,971	132,810	192,000	195,000	3,000	1.56%
700 Property/Equipment	201,046	179,037	95,000	155,000	60,000	63.16%
Totals	449,804	358,622	362,000	432,000	70,000	19.34%

2890: Other Central Support Services

Function 2890 consists of expenditures for support services that are not classified elsewhere in the 2800 series of accounts.

2890 Other Central Support Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	2,692	3,360	7,784	11,710	3,926	50.44%
Totals	2,692	3,360	7,784	11,710	3,926	50.44%

2910: Other Support Services

Function 2910 consists of expenditures for all other support services not listed elsewhere in the 2000 series of accounts.

2910 IU Payments by Withholding	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	53,059	52,864	52,867	53,000	133	0.25%
Totals	53,059	52,864	52,867	53,000	133	0.25%

3210: School Sponsored Student Activities

Function 3210 consists of expenditures for school sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills.

3210 Student Activities	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	73,431	75,652	88,394	89,874	1,480	1.67%
200 Benefits	29,184	31,610	37,742	36,580	(1,162)	-3.08%
300 Purchased Professional Services	696	-	2,000	1,750	(250)	-12.50%
500 Other Purchased Services	-	-	-	-	-	-
600 Supplies	3,090	2,631	3,090	3,091	1	0.02%
Totals	106,400	109,893	131,226	131,295	69	0.05%

3211: Marching Band, Jazz Band, Jazz Choir

Function 3211 consists of expenditures for the high school Marching Band, Jazz Band, and Jazz Choir activities.

3211 Marching & Jazz Band/Jazz Choir	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	1,120	-	1,000	1,000	-	0.00%
500 Other Purchased Services	-	1,232	7,000	7,000	-	0.00%
600 Supplies	5,818	1,500	6,650	6,550	(100)	-1.50%
800 Other Objects	-	-	300	200	(100)	-33.33%
Totals	6,938	2,732	14,950	14,750	(200)	-1.34%

3212: Theater

Function 3212 consists of expenditures for the high school Theater activity.

3212 Theater	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	-	-	3,894	2,500	(1,394)	-35.80%
500 Other Purchased Services	-	-	820	820	-	0.00%
600 Supplies	5,637	4,489	10,231	6,925	(3,306)	-32.31%
700 Property/Equipment	8,341	8,279	1,120	-	(1,120)	-100.00%
Totals	13,978	12,769	16,065	10,245	(5,820)	-36.23%

3250: School Sponsored Athletics

Function 3250 consists of expenditures for school sponsored activities under the guidance and supervision of LEA staff, designed to provide opportunities to students to pursue various aspects of physical education.

3250 Student Athletics	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	265,317	272,163	319,090	339,853	20,763	6.51%
200 Benefits	112,275	123,387	144,170	131,087	(13,083)	-9.08%
300 Purchased Professional Services	67,267	49,386	87,742	92,922	5,180	5.90%
400 Purchased Property Services	25,625	23,563	46,923	45,710	(1,213)	-2.59%
500 Other Purchased Services	87,268	61,025	102,420	100,830	(1,590)	-1.55%
600 Supplies	87,958	70,568	94,411	89,232	(5,179)	-5.49%
700 Property/Equipment	36,354	33,445	23,410	24,200	790	3.37%
800 Other Objects	2,164	1,790	3,719	4,220	501	13.47%
Totals	684,229	635,326	821,885	828,054	6,169	0.75%

3300: Community Services

Function 3300 consists of those activities concerned with providing community services to students, staff or other community participants.

3300 Community Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
100 Payroll	2,606	-	-	-	-	-
200 Benefits	1,080	-	-	-	-	-
300 Purchased Professional Services	1,500	300	5,000	-	(5,000)	-100.00%
500 Other Purchased Services	3,351	-	2,500	-	(2,500)	-100.00%
600 Supplies	6,967	9,287	10,646	9,000	(1,646)	-15.46%
800 Other Objects	-	-	-	-	-	-
Totals	15,504	9,587	18,146	9,000	(9,146)	-50.40%

3320: Civic Services

Function 3320 consists of those activities concerned with providing services to civic affairs or organizations.

3320 Civic Services	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
800 Other Objects	1,500	-	2,500	2,250	(250)	-10.00%
Totals	1,500	-	2,500	2,250	(250)	-10.00%

3350: Welfare Activities

Function 3350 consists of those activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity.

3350 Welfare Activities	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
600 Supplies	-	2,252	652	500	(152)	-23.31%
Totals	-	2,252	652	500	(152)	-23.31%

5110: Debt Service

Function 5110 consists of expenditures incurred to retire current year principal and interest payments on long-term debt.

5110 Debt Service	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
800 Other Objects	1,325,688	1,267,671	1,033,816	980,494	(53,322)	-5.16%
900 Other Financing Uses	2,315,000	2,380,000	12,256,618	2,555,000	(9,701,618)	-79.15%
Totals	3,640,688	3,647,671	13,290,434	3,535,494	(9,754,940)	-73.40%

5130: Refund of Prior Year Revenues/Receipts

Function 5130 consists of the recognition of all refunds of prior year revenues and receipts.

5130 - Refund of Prior Year Revenues	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
800 Other Objects	6,805	49,187	-	-	-	-
Totals	6,805	49,187	-	-	-	-

5230: Capital Projects Fund Transfers

Function 5230 consists of transfers to the Capital Projects Fund from the General Fund.

5230 Transfers - Capital Projects Fund	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
900 Other Financing Uses	1,950,000	550,000	-	-	-	-
Totals	1,950,000	550,000	-	-	-	-

5251: Food Service Fund Transfers

Function 5251 consists of transfers to the Food Service Fund from the General Fund

5251 Transfers - Cafeteria Fund	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
900 Other Financing Uses	133,610	-	-	250,000	250,000	-
Totals	133,610	-	-	250,000	250,000	-

5900: Budgetary Reserve

Function 5900 is not used to record expenditures or revenues; rather, it is a contingency fund used to provide for unforeseen expenditures. Any remaining balance at the end of the year becomes part of the fund balance.

5900 Budgetary Reserve	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
800 Other Objects	-	-	296,653	484,672	188,019	63.38%
Totals	-	-	296,653	484,672	188,019	63.38%

Expenditures by Minor Object

Minor Object	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget
110 Administrative Wages	1,158,225	1,193,618	1,315,822	1,319,759	1,437,141.70
120 Professional Wages - Teachers	9,745,863	10,078,767	10,145,196	10,491,501	10,921,539.50
130 Other Professional Wages	336,123	407,663	454,958	528,905	536,075.66
140 Technical Wages	128,250	129,456	132,918	125,132	128,884.00
150 Clerical Wages	534,853	508,901	486,024	510,536	521,811.52
170 Operational Wages	90,348	76,991	101,104	102,941	105,422.30
180 Service Wages	295,668	291,204	260,293	244,848	250,839.84
190 Instructional Assistant Wages	489,605	600,719	628,696	675,984	630,892.48
210 Group Insurances	3,244,434	3,375,315	3,754,367	3,573,090	3,864,190.92
220 Social Security/Medicare	970,744	1,012,454	1,024,964	1,078,113	1,114,138.37
230 Retirement	4,072,806	4,359,075	4,562,667	4,778,477	5,030,577.57
240 Tuition Reimbursement	43,796	37,263	58,393	50,500	62,000.00
250 Unemployment	7,566	11,453	7,800	-	-
260 Workers Compensation	54,619	62,588	55,118	72,904	78,004.14
280 Retiree Benefits	200,655	205,750	179,554	195,060	250,455.00
310 Official/Administrative Services	207,334	181,655	189,254	186,100	201,000.00
320 Professional Education Services	1,318,360	1,438,874	1,538,129	1,444,622	1,484,959.00
330 Other Professional Services	283,813	213,505	145,862	266,244	312,171.00
340 Technical Services	84,219	71,610	52,445	25,385	31,516.00
350 Security Services	45,123	45,781	45,953	51,657	51,723.00
390 Miscellaneous Purchased Prof. Services	25,442	29,706	21,605	38,143	42,976.00
410 Cleaning Services	926,677	943,475	983,959	1,104,461	1,123,835.00
420 Utility Services	401,118	369,230	63,327	59,481	66,800.00
430 Repairs & Maintenance Services	370,563	398,911	397,432	366,484	385,280.00
440 Rentals	8,583	6,522	2,969	37,896	37,446.00
450 Construction Services	22,053	25,427	-	-	788,875.00
460 Extermination Service	10,804	10,526	10,093	15,667	15,830.00
490 Other Purchased Property Services	-	-	-	620	4,850.00
510 Student Transportation	4,062,350	4,016,413	3,829,918	4,092,912	4,000,390.50
520 Insurance	114,380	107,937	106,079	113,061	122,009.35
530 Communication	81,424	100,788	90,728	101,923	119,292.85
540 Advertising	10,633	16,537	16,750	20,500	18,000.00
550 Printing & Binding	9,972	13,925	9,007	18,450	15,200.00
560 Tuition	2,798,765	2,364,427	2,780,141	2,607,683	3,073,558.75
580 Travel	63,557	75,264	55,779	89,469	72,304.55
590 Miscellaneous Purchased Services	103,348	124,765	107,522	137,032	133,559.00
610 Supplies	646,907	674,760	527,167	744,675	950,678.74
620 Energy	162,303	174,127	427,217	473,300	472,450.74
630 Food	27,984	30,285	21,055	35,200	35,600.00
640 Texts	227,864	223,995	241,039	323,568	332,371.00
650 Tech Supplies/Software	247,656	349,609	301,389	434,363	491,163.52
750 New Equipment	397,718	289,184	104,416	91,759	339,085.50
760 Replacement Equipment	164,465	99,633	186,951	68,913	259,080.50
780 Infrastructure Assets	3,547	-	-	-	-
810 Dues & Fees	43,890	45,934	40,897	186,334	55,911.00
830 Interest	1,517,794	1,325,688	1,267,665	1,033,816	980,494.00
840 Budgetary Reserves	-	-	-	296,653	484,672.00
860 Grants to Municipal Organizations	7,500	1,500	-	2,500	2,250.00
880 Refunds Of Prior Years' Receipts	1,809	6,805	49,193	-	-
890 Miscellaneous Expenditures	1,907	1,642	3,608	500	27,333.00
910 Bond Payments - Principal	3,765,219	2,315,000	2,380,000	12,256,618	2,555,000.00
930 Fund Transfers	11,286	2,083,610	550,000	-	250,000.00
Totals	39,549,922	40,528,265	39,715,423	50,473,739	44,269,639

Revenue Detail

6000: Local Revenues

Local revenues consist of the amount of money produced within the boundaries of the LEA and available to the LEA for its use; and monies collected by a political subdivision, i.e., county, borough, etc. between the LEA and the State.

6000's - Local Revenues	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
6111 Current Real Estate Taxes	13,306,126	13,217,481	13,499,739	282,258	2.14%
6113 Public Utility Realty Tax	14,496	14,500	15,400	900	6.21%
6114 Payments In Lieu Of Taxes	110,728	110,728	110,728	-	0.00%
6120 Current Per Capita, Section 679	41,355	42,000	41,500	(500)	-1.19%
6141 Current Act 511 Per Capita, Act 511	41,355	42,000	41,500	(500)	-1.19%
6151 Current Earned Income Tax	1,450,128	1,350,000	1,500,000	150,000	11.11%
6153 Current Real Estate Transfer Tax	192,404	180,000	200,000	20,000	11.11%
6211 Discounts - Current Real Estate Tax	(336,686)	(296,282)	(345,000)	(48,718)	16.44%
6220 Discounts - Section 679 Per Capita	(1,005)	(1,000)	(1,000)	-	0.00%
6241 Discounts - Act 511 Per Capita	(1,005)	(1,000)	(1,000)	-	0.00%
6311 Penalties & Interest - Real Estate Tax	44,974	-	38,000	38,000	-
6320 Penalties & Interest - Section 679 Per Capita	431	360	375	15	4.17%
6341 Penalties & Interest - Act 511 Per Capita	431	360	375	15	4.17%
6411 Delinquent Real Estate Taxes	1,344,771	1,315,000	1,400,000	85,000	6.46%
6420 Delinquent Section 679 Per Capita	8,195	7,000	7,000	-	0.00%
6441 Delinquent Act 511 Per Capita	8,195	7,000	7,000	-	0.00%
6510 Interest on Investments	222,483	175,534	44,645	(130,889)	-74.57%
6520 Dividends On Investments	1,776	500	500	-	0.00%
6530 Gains Or Losses On Sale Of Investments	40,117	5,000	-	(5,000)	-100.00%
6590 Other Earnings On Investments	(5,234)	-	-	-	-
6710 Gate Receipts	32,141	30,000	30,000	-	0.00%
6740 Fees	1,928	2,300	1,800	(500)	-21.74%
6790 Other Student Activity Income	25,616	-	-	-	-
6832 IDEA Funding Received from Pass Through	425,435	425,900	453,800	27,900	6.55%
6910 Rentals	13,745	15,000	14,000	(1,000)	-6.67%
6920 Donations/Contributions	10,840	33,000	39,000	6,000	18.18%
6944 Receipts From Other LEA's in Pennsylvania	18,757	150,506	125,000	(25,506)	-16.95%
6961 Transportation Provided to Other LEAs	-	15,000	-	(15,000)	-100.00%
6969 All Other Services Provided	4,182	4,500	4,000	(500)	-11.11%
6991 Refund of Prior Years' Expenditures	20,654	35,000	35,000	-	0.00%
6999 Miscellaneous Income	9,385	28,400	6,700	(21,700)	-76.41%
Total Local Revenue	17,046,717	16,908,787	17,269,062	360,275	2.13%

7000: State Revenues

Revenue originating from Commonwealth of PA appropriations and directly disbursed to the District.

7000's - State Revenue	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
7111 Basic Instructional Subsidy	11,336,835	11,336,835	11,336,835	-	0.00%
7112 Social Security Subsidy	556,704	576,444	563,283	(13,161)	-2.28%
7160 Tuition 1305 & 1306	46,354	55,000	50,000	(5,000)	-9.09%
7220 Vocational Education	53,987	45,000	45,000	-	0.00%
7271 Special Education Funding	1,785,203	1,785,203	1,785,203	-	0.00%
7311 Transportation	2,307,764	2,400,000	2,350,000	(50,000)	-2.08%
7312 Transportation - Public	85,855	86,000	100,000	14,000	16.28%
7320 Rentals & Sinking Fund Payments	683,827	688,585	705,766	17,181	2.50%
7330 Medical & Dental Services	40,628	43,500	42,000	(1,500)	-3.45%
7340 State Property Tax Reduction Allocation	971,703	971,014	970,899	(115)	-0.01%
7360 Safe Schools Grant	-	35,000	-	(35,000)	-100.00%
7505 Ready to Learn Block Grant	426,026	426,026	426,026	-	0.00%
7599 Other State Grants	-	-	50,000	50,000	-
7820 Retirement Subsidy	2,676,943	2,681,095	2,750,508	69,413	2.59%
Total State Revenue	20,971,829	21,129,702	21,175,520	45,818	0.22%

8000: Federal Revenues

Revenue originating from the Federal government.

8000's - Federal Revenue	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
8390 Other Federal Grants	-	251,985	-	(251,985)	-100.00%
8514 Title I	770,663	1,038,764	865,000	(173,764)	-16.73%
8515 Title IIA	72,147	154,513	120,000	(34,513)	-22.34%
8517 Title IV	61,229	61,026	65,000	3,974	6.51%
8519 Rural & Low Income Schools Grant	-	35,000	35,000	-	0.00%
8741 CARES Act - ESSER	-	660,922	-	(660,922)	-100.00%
8742 CARES Act - GEER	-	-	49,656	49,656	-
8743 CRRSA Act - ESSER	-	-	1,432,640	1,432,640	-
8744 ARP Act - ESSER	-	-	2,907,761	2,907,761	-
8810 ACCESS	295,174	325,000	325,000	-	0.00%
8820 ACCESS Administrative Claims	20,037	25,000	25,000	-	0.00%
Total Federal Revenue	1,219,250	2,552,210	5,825,057	3,272,847	128.24%

9000: Other Financing Sources

Other financing sources include governmental fund general long-term debt proceeds, interfund transfers, proceeds of fixed asset dispositions and other transfer-in and receipts.

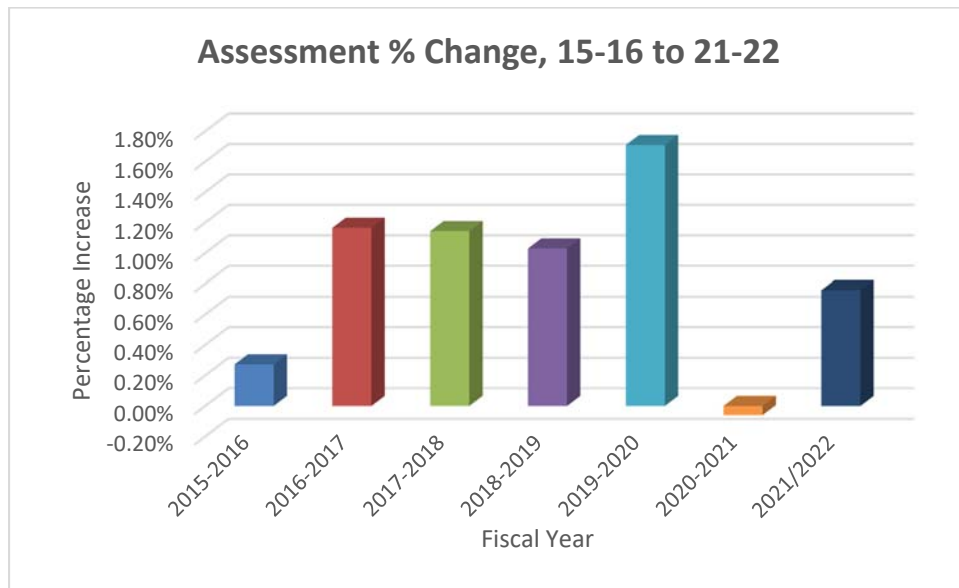
9000's - Other Financing Sources	19/20 Actual	20/21 Budget	21/22 Budget	\$ Inc (Dec)	% Change
9120 Proceeds from Bond Refunding	-	9,702,719	-	(9,702,719)	-100.00%
9130 Bond Premiums	-	180,321	-	(180,321)	-100.00%
9400 Sale Of Fixed Assets	16	-	-	-	-
Total Other Financing Sources	16	9,883,040	-	(9,883,040)	-100.00%

General Fund Trends and Assumptions

Revenue

Local Revenue

The vast majority of local revenue is derived from taxes on real property. The District saw a slight (0.06%) decrease in the assessed value of taxable real property within the District during the 2020-2021 fiscal year. As seen in the graph below, the district experienced six consecutive years of assessed value growth before this decrease. In the current 2021-2022 fiscal year, an assessment growth of 0.76% was realized.



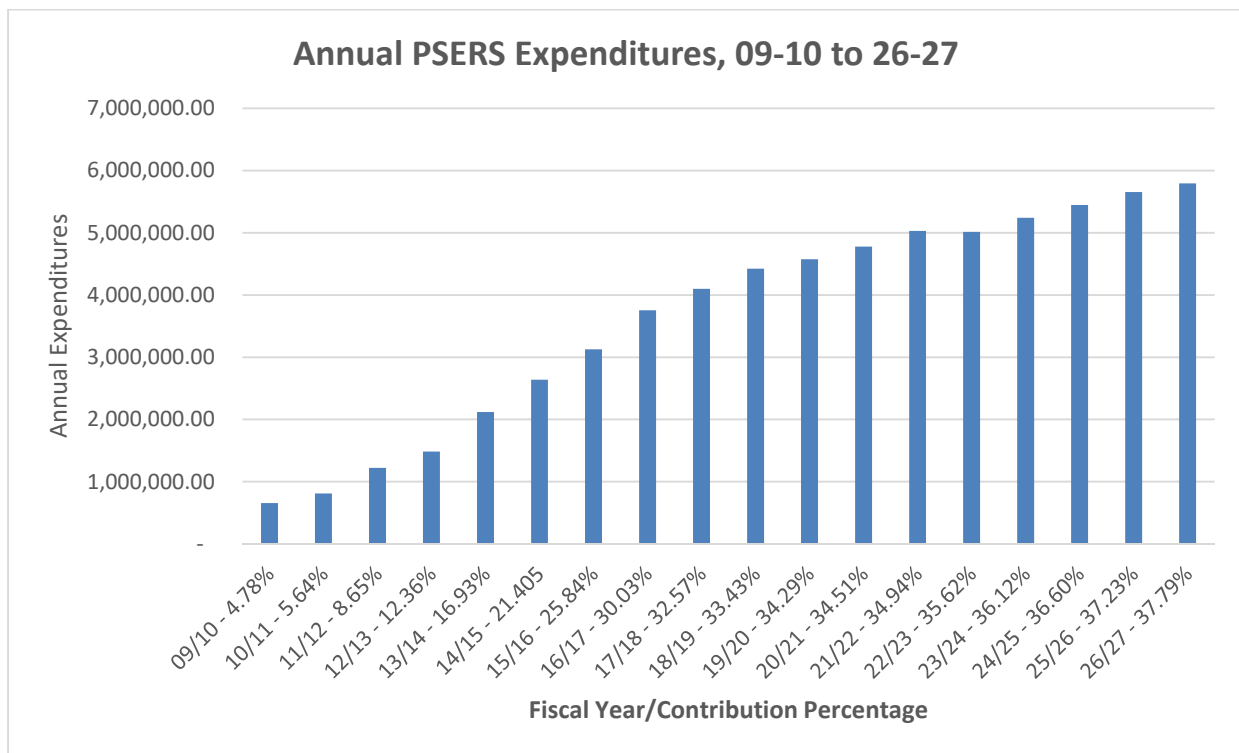
For 2021-2022, the District kept the millage rate flat as compared to 2020-2021. The 2018-2019 fiscal year represented the first time since 2014-2015 that a real estate tax increase was enacted. Below is a five year history of District millage rates:

Fiscal Year	Millage Rate
2017-2018	50.55
2018-2019	51.55
2019-2020	51.55
2020-2021	51.55
2021-2022	51.55

State Revenue

Funding for school districts at the State level has proven to be an unpredictable and tumultuous revenue source. Recent budget impasses have reinforced the reality that subsidy increases are not guaranteed and cannot be counted on. As such, the District has a longstanding policy of keeping the subsidies most vulnerable to political debate – the basic education and special education subsidies – at previous year levels unless a defined increase were to become certain during the budget process. However, State revenues based on a predefined calculation – for example, retirement and social security reimbursements – are calculated using the most accurate information available at the time. Due to the nature of the calculations (the use of various aid ratios that are updated annually), there is a level of volatility present in these estimates, but the amount is typically immaterial.

The most significant increases in State revenue are occurring in the category of retirement reimbursements. This is because the State reimburses school districts for a portion (50% of employees hired prior to July 1, 1994 and the greater of 50% or the district's MV/PI aid ratio for employees hired after July 1, 1994) of district contributions to the retirement fund on behalf of employees. The funding is mandatory and occurs at rates mandated by the State. These rates have driven dramatically in recent years, and this increase in expenditures has caused a correlating increase in the amounts refunded to Districts by the State. Below is a graph showing historical and projected PSERS contribution rates, which represents the percentage of each dollar of gross payroll that must be contributed:



Federal Revenue

The District typically receives federal funds through the following programs:

- Individuals with Disabilities Education Act (IDEA)
- School Based ACCESS Program (SBAP)
- Title I, II, and IV

In 2021-2022, the District anticipates receiving a substantial amount of Federal funding through the three stimulus packages passed by the Federal Government.

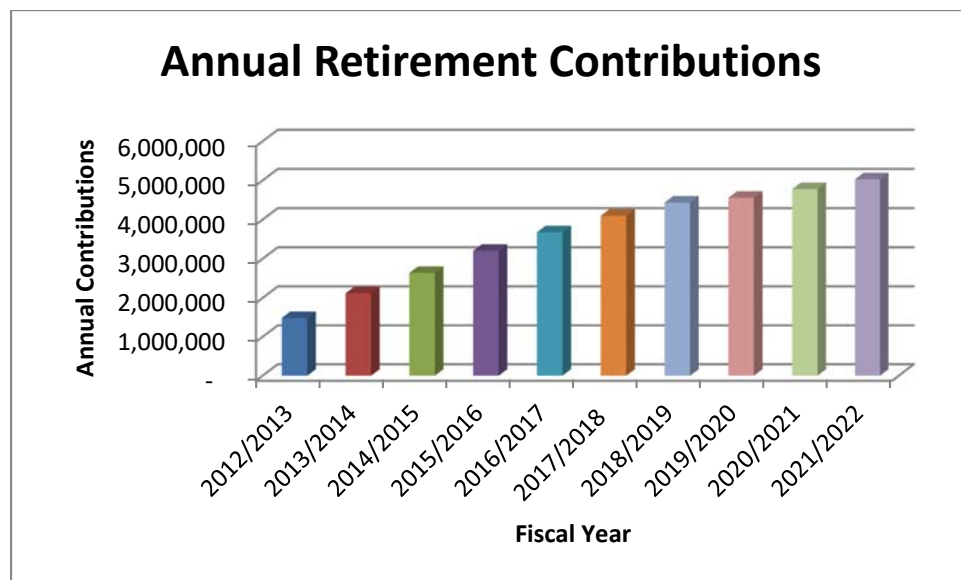
Overall, Federal revenues remain a relatively small portion of the general fund budget. Federal revenues (including the one-time sources mentioned above) total \$5,825,057, or 13.16% of the General Fund budget.

Expenditures

Wages and Benefits

Education is a labor-intensive activity, and wages and benefits for employees collectively comprise approximately 56% of the District's expenditures. Salaries are largely determined by collectively bargained agreements. Teacher salaries are governed by the agreement between the Conneaut School District and the Conneaut Education Association (CEA). The current Collective Bargaining Agreement between the District and CEA expires June 30, 2022. Service personnel wage rates are governed by the agreement between the Conneaut School District and the Conneaut Education Support Professionals' Association (CESPA). This Collective Bargaining Agreement expired on June 30, 2021, and negotiations are ongoing.

As previously mentioned, rising pension costs continue to be a significant hurdle for the District. Over the past nine years, annual pension contributions have increased 239%:



Purchased Services

The three main categories of purchased services (purchased professional services, purchased property services, and other purchased services) collectively constitute approximately 28% of the general fund budget. The District contracts with numerous agencies to provide services that the District is not able to perform as efficiently as the provider. There are four main services that the District purchases:

- Transportation – the District outsources its transportation functions to a third party contractor. Budgeted expenditures relating to student transportation, not including field trips or athletics, total \$3,721,981.
- Special Education Services – The District contracts with the Northwest Tri County Intermediate Unit to provide special education services to students in the Conneaut School District. These services occur both within the confines of the District as well as at external sites throughout the tri-county area. Estimated costs relating to these contracts for the 2021-2022 fiscal year total \$932,567.
- Charter School Tuition – Though the District does not have any brick-and-mortar charter schools within its boundaries, there are many students living within the District who attend cyber charter schools. Per State law, if a student chooses to attend a charter school, the “home district” must pay tuition to that charter school. The tuition is based on select District expenditures and is updated annually. During the 2020-2021 year, over 90 students attended cyber charter schools at a cost of \$12,954.60 per regular education student and \$26,332.62 per special education student. 2021-2022 expenditures for charter school tuition are budgeted to total \$1,356,791.
- Crawford County Career and Technical Center (CCCTC) Tuition – the District pays tuition to the CCCTC for its students to receive vocational training. Tuition paid to the CCCTC in 2021-2022, including the District’s share of debt service payments, is projected to total \$1,324,768.00

Supplies and Equipment

As one of the few areas in which significant control can be exercised over increasing costs, an emphasis has been placed on keeping supply costs as flat as possible. Budgeted supply and equipment expenditures total \$2,880,430, or approximately 6.51% of total expenditures.

Debt Service/Other

Budgeted expenditures relating to recurring principal and interest payments on debt total \$3,535,494 for the fiscal year ended June 30, 2022.

In addition, the District builds a budgetary reserve into its General Fund Budget. The budgetary reserve is a contingency classification for unanticipated expenditures that may occur during the fiscal year. Budget transfers are performed during the last 9 months of the fiscal year to transfer funds from this reserve to an expenditure account. For the 2021-2022 budget, the budgetary reserve was established at \$484,672.

In total, debt service and other objects total 9.80% of overall expenditures.

Significant Financial Disclosures

Post-Employment Benefits other than Pensions

The District administers a single-employer defined benefit healthcare plan ("The Retiree Health Plan"). The Plan provides health care insurance (including prescription) and a death benefit for various periods after retirement. Coverage, premium sharing, and life insurance amounts vary by employee classification.

Annual Other Post-Employment Benefit Cost and Net Other Post-Employment Benefit Obligation

The School District's annual Other Post-Employment Benefit (OPEB) cost (expense) is calculated based on the Annual Required Contribution of the Employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not-to-exceed 30 years. The District does not maintain a reserve. The following table shows the components of the School District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the School District's General Fund net OPEB obligation to the Retiree Health Plan for the most recent year available (the fiscal year ended June 30, 2019):

Balance at 7/1/2018	14,446,548
Service Cost	612,928
Interest	441,521
Changes in Assumptions	(581,599)
Benefit Payments	<u>(449,218)</u>
Balance at 6/30/2019	14,470,180

GASB 54 – Fund Balance Classification

In the fund financial statements, governmental funds report aggregate amounts for five (5) classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four (4) classifications: restricted, committed, assigned, and unassigned.

- **Restricted Fund Balance** - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed Fund Balance** - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the School Board of Directors - the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the School Board of Directors removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- **Assigned Fund Balance** - This classification reflects the amounts constrained by the School District's "intent" to be used for specific purposes, but are neither restricted nor committed. The School District's Business Manager has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
- **Unassigned Fund Balance** - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

Fund balance classifications at June 30, 2020, which represent the most recent year in which an audit of the District's financial statements were completed at the time of this document's preparation, were as follows:

	General Fund	Capital Projects Fund	Total
Nonspendable	396,400	-	396,400
Restricted	37,523	-	37,523
Committed	8,628,052	2,808,855	11,436,907
Assigned	-	-	-
Unassigned	3,637,041	-	3,637,041
Total	12,699,016	2,808,855	15,507,871

Debt

The District's current debt service consists of the following obligations:

General Obligation Bonds, Series 2020 – proceeds used to refund 2015 issuance, which were used to refinance 2007A issuance, which was used to fund building renovation projects throughout the District.

General Obligation Bonds, Series 2012 – proceeds used to refund 2003 issuance, which was used to fund building renovation projects throughout the District.

General Obligation Bonds, Series 2007 – proceeds used to refund 2004B issuance, which was used to fund building renovation projects throughout the District.

The amortization schedule for all outstanding debt is as follows:

FY End June 30:	Bond Principal	Bond Interest	Total Debt Service	Annual Subsidy	Net Debt Service
2022	2,555,000	1,077,691	3,632,691	(659,918)	2,972,772
2023	2,725,000	962,566	3,687,566	(660,554)	3,027,011
2024	2,885,000	840,563	3,725,563	(660,671)	3,064,891
2025	3,050,000	703,138	3,753,138	(695,710)	3,057,427
2026	3,200,000	550,063	3,750,063	(695,011)	3,055,052
2027	3,365,000	388,888	3,753,888	(695,990)	3,057,898
2028	100,000	3,649,988	3,749,988	(695,076)	3,054,912
2029	105,000	3,647,625	3,752,625	(695,801)	3,056,824
2030	105,000	3,645,175	3,750,175	(695,127)	3,055,048
2031	110,000	3,642,638	3,752,638	(695,805)	3,056,833
2032	110,000	3,640,059	3,750,059	(695,095)	3,054,964
2033	115,000	3,637,444	3,752,444	(695,752)	3,056,692
2034	115,000	3,634,744	3,749,744	(695,008)	3,054,735
2035	4,210,000	217,519	4,427,519	(1,215,809)	3,211,710
2036	4,310,000	73,322	4,383,322	(1,216,030)	3,167,292
Total	27,060,000	30,311,419	57,371,419	(11,367,357)	46,004,062

Debt Limit and Remaining Borrowing Capacity

The statutory borrowing limit of the District under the Debt Act is computed as a percentage of the District's "borrowing base". The "borrowing base" is defined as the annual arithmetic average of total revenue (as defined by the Debt Act) for the three full fiscal years ended next preceding the date of incurring debt. The District calculates its present borrowing base and borrowing capacity as follows:

Revenues for 2017-2018	37,542,752
Revenues for 2018-2019	38,482,329
Revenues for 2019-2020	<u>38,553,985</u>
Total	114,579,066
Annual Arithmetic Average	38,193,022

The borrowing base capacity of the District is regulated by the Debt Act, which establishes the debt limits for local government units, including school districts and municipalities. Under the Debt Act, the District may incur debt in an unlimited amount when such debt is approved by a majority of the School District's voters at a municipal, general, or primary election. Non-electoral debt, or debt not approved by the School District's electorate, plus net lease rental debt may not exceed 225 percent of the School District's borrowing base, as that term is defined in the Debt Act, after the deduction of any authorized exclusion from lease rental and non-electoral debt, as calculated: $\$38,193,022 \times 225\% = \$85,934,300$.

The remaining borrowing capacity for the District at June 30, 2021 is as follows:

Debt Limit	85,934,300
General Obligation Bonds	<u>(27,060,000)</u>
Remaining Borrowing Capacity	58,874,300

Capital Projects Fund

The District utilizes a Capital Projects Fund, which is used to accumulate resources to be allocated for major improvements and construction at various District buildings. After a long period of limited expenditures in the Capital Projects Fund, largely due to the relatively recent construction projects occurring at each building, the District adopted a procedure involving the development and annual update of a five year Capital Projects Plan that began with the 2018-2019 budget year. Capital Projects Fund expenditures over time are as follows:

	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Budget	21/22 Budget
2500 Business					
700 Property/Equipment	-	2,432	-	-	-
2500 Total	-	2,432	-	-	-
2600 Operations & Maintenance					
700 Property/Equipment	18,914	22,797	-	-	-
2600 Total	18,914	22,797	-	-	-
4200 Site Improvements					
400 Purchased Property Services	7,525	52,300	158,184	63,775	47,500
4200 Total	7,525	52,300	158,184	63,775	47,500
4600 Building Improvements					
400 Purchased Property Services	51,188	52,541	316,939	765,379	31,421
700 Property/Equipment	-	4,949	8,050	-	30,000
4600 Total	51,188	57,490	324,989	765,379	61,421
Totals - All Functions	77,627	135,019	483,173	829,154	108,921

Note: 2021-2022 expenditures in the Capital Projects Fund are significantly less than the prior year due to the existence of Federal stimulus funds. The District elected to utilize portions of the stimulus funds to conduct capital projects through the General Fund.

Projects planned during the 2021-2022 fiscal year and funded through the Capital Projects Fund include the following:

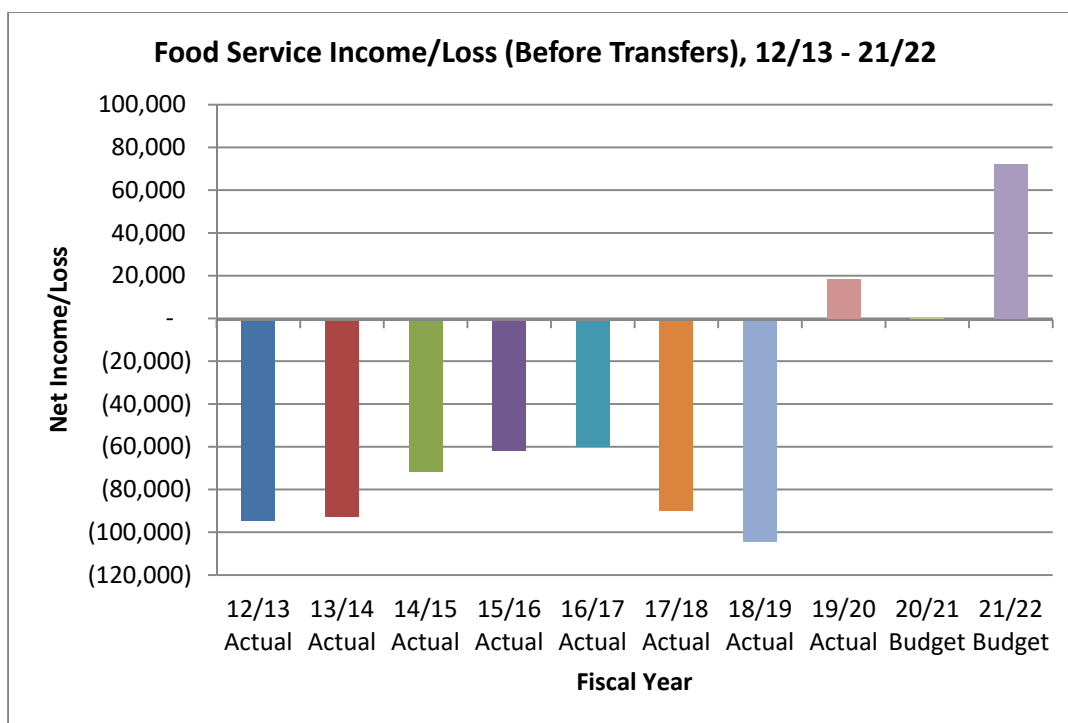
- Repair & resealing of Conneaut Area Senior High School parking lot - \$35,700
- Replacement of maintenance van - \$30,000
- Carpet installation at Conneaut Valley Elementary School - \$17,926
- Repair & resealing of Conneaut Valley Elementary School parking lot - \$11,800
- Repointing of various District buildings - \$11,000
- Asbestos removal - \$2,495

All projects are slated to occur during the summer of 2021.

Future years of the five year plan include a wide variety of projects, such as window replacements, building control upgrades, carpet replacement, and boiler replacements.

Food Service Fund

The District contracts with a food service management company (FSMC) to provide breakfast and lunch programs to students and staff. The goal of the fund is to be self-supporting, receiving no aid from the general fund. Due to declining enrollment and rising negative balances, the fund has experienced significant losses in previous years. However, positive changes to the program (such as participation in the Community Eligibility Provision and the ability for the District to participate in auxiliary programs such as the Seamless Summer Option (SSO) during the COVID-19 pandemic) resulted in positive operations during the past few years.



Comparisons of the 2021-2022 Food Service budget to 2019-2020's actual results (inclusive of transfers) and 2020-2021's budget are as follows:

Revenue	19/20 Actual	20/21 Budget	21/22 Budget	Inc (Dec) \$	Inc (Dec) %
6000 - Local Revenue	127,067	190,514	126,554	(63,960)	-33.57%
7000 - State Revenue	114,328	114,549	103,759	(10,790)	-9.42%
8000 - Federal Revenue	1,058,631	1,029,497	1,063,091	33,594	3.26%
9000 - Other Revenue	-	-	250,000	250,000	-
Total Revenue	1,300,026	1,334,560	1,543,404	208,844	15.65%
Expenditures					
Salaries/Benefits (100-200)	563,850	547,037	547,372	335	0.06%
Purchased Services (300-500)	592,000	665,335	549,689	(115,646)	-17.38%
Supplies/Equipment (600-700)	125,574	122,188	124,000	1,812	1.48%
Other Objects (800)	-	-	-	-	-
Total Expenditures	1,281,424	1,334,560	1,221,061	(113,499)	-8.50%
Total Inc/(Dec) in Fund Balance	\$ 18,602	\$ -	\$ 322,343	\$ 322,343	-

Financial Projections

General Fund

The following pages present the District's current financial projections. The District maintains a five year, rolling projection that is updated periodically throughout each year. Forecasts are maintained on a major object basis. The following significant assumptions are used in the preparation of a forecast:

Expenditures:

- Salary increases tied to employment agreements where possible
- Medical insurance increases by 6% annually
- Other insurances increase by 1-4% annually
- Retirement increaeses tied to current PSERS projections
- Supply expenditures flat. 1-2% increases annually on all other expenses, unless contractual increase is known
- 5% annual decrease in cyber charter expenditures

Revenues:

- 1.25% growth per year in real estate assessed value. No tax increases.
- 1-2% increases in other local revenues.
- Level State revenues except where determined by other factors such as:
 - Social Security Reimbursements
 - Retirement Reimbursements
 - Rental Reimbursements
 - Transportation Reimbursements
- No increases in Federal funding

General Fund Projected Revenue

		22/23	23/24	24/25	25/26	26/27
R6111	CURRENT REAL ESTATE TAX	13,668,486	13,839,342	14,012,334	14,187,488	14,364,832
R6113	PUBLIC UTILITY REALTY TAX	15,400	15,400	15,400	15,400	15,400
R6114	IN LIEU OF CURRENT TAXES	110,728	110,728	110,728	110,728	110,728
R6120	PER CAPITA 679	41,085	40,674	40,267	39,865	39,466
R6141	PER CAPITA 511	40,670	39,857	39,059	38,278	37,513
R6151	EARNED INCOME TAX	1,515,000	1,530,150	1,545,452	1,560,906	1,576,515
R6153	REALTY TRANSFER TAX	202,500	205,031	207,594	210,189	212,816
R6211	DISCNT-REAL ESTATE TAXES	(349,313)	(353,679)	(358,100)	(362,576)	(367,108)
R6220	DISCOUNT ON PER CAP 679	(980)	(960)	(941)	(922)	(904)
R6241	DISCOUNT ON PER CAP 511	(980)	(960)	(941)	(922)	(904)
R6311	PENALTY-REAL ESTATE TAX	38,475	38,956	39,443	39,936	40,435
R6320	PENALTY-PER CAP 679 TAX	368	360	353	346	339
R6341	PENALTY-PER CAP 511 TAX	368	360	353	346	339
R6411	DELINQ REAL ESTATE TAX	1,417,500	1,435,219	1,453,159	1,471,323	1,489,715
R6420	DELINQ PER CAP 679 TAX	6,860	6,723	6,588	6,457	6,327
R6441	DELINQ PER CAP 511 TAX	6,860	6,723	6,588	6,457	6,327
R6510	INTEREST ON INVESTMENTS	76,194	86,468	84,464	84,692	36,593
R6520	DIVIDENDS ON INVESTMENTS	500	500	500	500	500
R6710	GATE RECEIPTS	30,000	30,000	30,000	30,000	30,000
R6740	STUDENT FEES	1,800	1,800	1,800	1,800	1,800
R6832	I.D.E.A.	453,800	453,800	453,800	453,800	453,800
R6910	RENTALS	14,000	14,000	14,000	14,000	14,000
R6920	DONATIONS	39,000	39,000	39,000	39,000	39,000
R6944	TUITION - OTHER PA LEAS	127,500	130,050	132,651	135,304	138,010
R6969	ALL OTHER SRVCS PROVIDED	4,080	4,162	4,245	4,330	4,416
R6991	REFUND PR YR EXP	35,000	35,000	35,000	35,000	35,000
R6999	MISCELLANEOUS INCOME	6,700	6,700	6,700	6,700	6,700
R7111	EQUAL SUBSIDY BASIC EDUC	11,450,203	11,564,705	11,680,352	11,797,156	11,915,128
R7112	SS SUBSIDY	564,921	580,459	595,937	611,796	628,047
R7160	TUITION - ORPHANS IN PRIV	50,250	50,501	50,754	51,008	51,263
R7220	VOCATIONAL EDUCATION	45,000	45,000	45,000	45,000	45,000
R7271	SPED FUNDING-SCHL AGD PUP	1,803,055	1,821,086	1,839,296	1,857,689	1,876,266
R7311	PUPIL TRANSPORT SUBSIDY	2,350,000	2,350,000	2,350,000	2,350,000	2,350,000
R7312	NON-PUBLIC TRANS SUBSIDY	100,000	100,000	100,000	100,000	100,000
R7320	PLANCON REIMBURSEMENT	705,766	705,766	705,766	705,766	705,766
R7330	HLTH SRVCS MED DEN NURSES	42,420	42,844	43,273	43,705	44,142
R7340	PROP TAX REDUCTION ALLOC	970,899	970,899	970,899	970,899	970,899
R7505	TITLE MISSING	426,026	426,026	426,026	426,026	426,026
R7820	RETIREMENT STATE SHARE	2,808,578	2,935,590	3,049,875	3,166,282	3,244,033
R8514	TITLE I	865,000	865,000	865,000	865,000	865,000
R8515	TITLE IIA	120,000	120,000	120,000	120,000	120,000
R8517	TITLE IV	65,000	65,000	65,000	65,000	65,000
R8519	RURAL & LOW INC SCHL GRNT	35,000	35,000	35,000	35,000	35,000
R8810	MEDICAL ASSIST REIMB COMM	250,000	175,000	150,000	150,000	150,000
R8820	ACCESS ADMIN CLAIMS	25,000	25,000	25,000	25,000	25,000
Projected Revenue		40,178,719	40,593,280	41,036,675	41,513,751	41,908,226

General Fund Projected Expenditures

		22/23	23/24	24/25	25/26	26/27
111	ADMIN. SALARIES	1,468,150	1,504,854	1,542,475	1,581,037	1,620,563
116	ADMIN INS. OPT OUT	4,800	4,800	4,800	4,800	4,800
121	TEACHER SALARIES	10,391,648	10,661,831	10,928,377	11,201,586	11,481,626
122	TEACHER SUBS	40,157	40,961	41,780	42,615	43,468
123	TEACHER OT	191,783	195,619	199,532	203,522	207,593
126	TEACHER OPT OUTS	33,600	33,600	33,600	33,600	33,600
131	ADVISOR/COACH WAGES	549,478	563,214	577,295	591,727	606,520
141	TECHNICAL SALARIES	132,106	135,409	138,794	142,264	145,820
151	CLERICAL SALARIES	515,863	527,470	539,338	551,473	563,881
152	CLERICAL SUBS	11,750	11,750	11,750	11,750	11,750
153	CLERICAL OT	5,675	5,803	5,933	6,067	6,203
171	OFFICE AIDES	105,954	108,338	110,775	113,268	115,816
172	OFFICE AIDE SUBS	1,585	1,621	1,657	1,694	1,732
173	OFFICE AIDES OT	256	261	267	273	279
181	CUST/MAINT WAGES	251,371	257,027	262,810	268,723	274,770
183	CUST/MAINT OT	5,113	5,228	5,345	5,465	5,588
191	INSTR. AIDE WAGES	632,000	646,220	660,759	675,627	690,828
192	INSTR. AIDE SUBS	12,600	12,600	12,600	12,600	12,600
193	INSTR. AIDE OT	200	200	200	200	200
211	HEALTH INSURANCE	3,836,172	4,066,343	4,310,323	4,568,943	4,843,079
212	DENTAL INS	136,946	139,685	142,478	145,328	148,234
213	LIFE INSURANCE	32,261	32,583	32,909	33,238	33,571
215	VISION INSURANCE	37,606	37,606	38,358	39,125	39,908
220	SOC SEC	1,098,072	1,125,820	1,153,458	1,181,779	1,210,799
230	RETIREMENT	5,015,318	5,242,126	5,446,205	5,654,075	5,792,916
240	TUITION REIMB	63,240	64,505	65,795	67,111	68,453
260	WORKERS COMP	79,564	81,156	81,156	81,156	81,156
281	RETIREE HEALTH BENEFITS	247,900	247,900	247,900	247,900	247,900
282	RETIREE HEALTH BENEFITS	2,555	2,555	2,555	2,555	2,555
310	OFFICIAL/ADMIN SVCS - EAP	177,000	177,000	177,000	177,000	177,000
311	WAGE TAX CO-COMM&SUPPLIES	24,000	24,000	24,000	24,000	24,000
322	PROF. SERVICES - IU	949,434	949,434	949,434	949,434	949,434
323	PROF SVCS-OTHER ED. AGNCS	194,890	194,890	194,890	194,890	194,890
324	PROF. SVCS - EE TRAINING	10,000	10,000	10,000	10,000	10,000
329	OTHER PROF EDUCATION SVCS	333,941	337,281	340,654	344,060	347,501
330	OTHER PROFESSIONAL SVCS	315,293	318,446	321,630	324,846	328,095
340	TECHNICAL SERVICES	12,641	12,768	12,895	13,024	13,154
348	SYSTEMS SVCS/TRAINING	19,190	19,382	19,576	19,771	19,969
350	SECURITY	52,240	52,763	53,290	53,823	54,361
390	OTHR PUR PROF & TECH SVCS	43,406	43,840	44,278	44,721	45,168
411	DISPOSAL SERVICES	36,720	37,454	38,203	38,968	39,747
412	SNOW PLOWING	78,938	80,517	82,128	83,770	85,445
413	CUSTODIAL SERVICES	895,713	913,627	931,900	950,538	969,549
414	LAWN CARE SERVICES	126,817	129,353	131,940	134,579	137,271
415	LAUNDRY/LINEN SVCS.	8,123	8,286	8,451	8,620	8,793
424	WATER AND SEWAGE	68,136	69,499	70,889	72,306	73,753
431	REP. & MAINT. - BLDGS	39,484	40,274	41,079	41,901	42,739
432	REPAIRS & MAINT-EQUIPMENT	311,426	317,655	324,008	330,488	337,098
433	REP. & MAINT. - VEHICLES	15,300	15,606	15,918	16,236	16,561
434	REP. & MAINT. - GROUNDS	26,775	27,311	27,857	28,414	28,982
442	RENTAL - EQUIP & VEHICLES	38,195	38,959	39,738	40,533	41,343
460	EXTERMINATION SERVICE	16,147	16,470	16,799	17,135	17,478
490	OTHER PROPERTY SVCS	4,947	5,046	5,147	5,250	5,355

		22/23	23/24	24/25	25/26	26/27
513	TRANSPORTATION	3,830,391	3,830,391	3,830,391	3,830,391	3,830,391
516	TRANSPORTATION - IU	150,000	150,000	150,000	150,000	150,000
522	AUTO INSURANCE	6,571	6,637	6,703	6,770	6,838
523	LIABILITY INSURANCE	94,595	95,541	96,496	97,461	98,435
525	BONDING INSURANCE	1,652	1,668	1,685	1,702	1,719
529	OTHER INSURANCE	20,412	20,616	20,822	21,031	21,241
530	COMMUNICATIONS	59,886	60,485	61,089	61,700	62,317
538	TRANSPORT/TELECOMMUN SERV	60,600	61,206	61,818	62,436	63,061
549	ADVERTISING	18,180	18,362	18,545	18,731	18,918
550	PRINTING & BINDING	15,352	15,506	15,661	15,817	15,975
561	TUITION-OTHR PA DISTRICTS	101,000	102,010	103,030	104,060	105,101
562	TUITION TO CHARTER SCHS	1,288,951	1,224,504	1,163,278	1,105,115	1,049,859
564	TUITION TO CCCTC	1,324,768	1,324,768	1,324,768	1,324,768	1,324,768
567	TUITION TO APS	100,000	100,000	100,000	100,000	100,000
568	TUITION-PRRI/DETENTN CTRS	192,000	192,000	192,000	192,000	192,000
580	TRAVEL	73,028	73,758	74,495	75,240	75,993
595	IU PAYMNTS BY WITHHOLDING	53,530	54,065	54,606	55,152	55,704
599	REGISTRATIONS	81,365	82,178	83,000	83,830	84,668
610	SUPPLIES	741,480	741,480	741,480	741,480	741,480
614	SUPPLIES - TOOLS	2,208	2,208	2,208	2,208	2,208
621	NATURAL GAS	137,450	137,450	138,825	140,213	141,615
622	ELECTRICITY-TITLE I 001	321,600	321,600	324,816	328,064	331,345
623	BOTTLED GAS	313	316	319	323	326
626	GASOLINE	11,202	11,314	11,427	11,541	11,656
627	DIESEL FUEL	2,020	2,040	2,061	2,081	2,102
631	FOOD	17,170	17,342	17,515	17,690	17,867
635	MEALS/REFRESHMENTS	18,786	18,974	19,164	19,355	19,549
640	TEXTS	298,953	298,953	298,953	298,953	298,953
648	TECH TEXTS	33,418	33,418	33,418	33,418	33,418
650	TECH SUPPLIES/SOFTWARE	211,817	216,053	220,374	224,782	229,277
651	PROJECTORS	3,000	3,000	3,000	3,000	3,000
652	PHONES	3,000	3,000	3,000	3,000	3,000
653	END USER HARDWARE	60,000	60,000	60,000	60,000	60,000
752	NEW CAPITAL EQUIPMENT	52,345	52,345	52,345	52,345	52,345
758	NEW TECH EQUIPMENT-TECH	55,000	55,000	55,000	55,000	55,000
762	REPLACEMENT CAPITAL EQUIP	30,380	30,380	30,380	30,380	30,380
768	REPLMNT CAP. TECH EQUIP.	30,701	30,701	30,701	30,701	30,701
810	DUES & FEES	56,470	57,035	57,605	58,181	58,763
832	INTEREST - BONDS	1,077,691	962,566	840,563	703,138	550,063
860	GRANTS-MUNICIPAL ORGS	2,500	2,500	2,500	2,500	2,500
890	MISCELLANEOUS EXPENSES	1,500	1,500	1,500	1,500	1,500
891	OTHER MISC EXPEND-SALE	500	500	500	500	500
912	PRINCIPAL - BONDS	2,725,000	2,885,000	3,050,000	3,200,000	3,365,000
		2022/2023	2023/2024	2024/2025	2025-2026	2026-2027
	Revenues	40,178,719	40,593,280	41,036,675	41,513,751	41,908,226
	Expenditures	(42,069,263)	(42,955,309)	(43,836,972)	(44,720,368)	(45,563,431)
	Increase (Decrease) in FB	(1,890,544)	(2,362,029)	(2,800,297)	(3,206,617)	(3,655,205)
	Fund Balance, Beginning of Year	12,699,016	10,808,472	8,446,443	5,646,145	2,439,529
	Fund Balance, End of Year	10,808,472	8,446,443	5,646,145	2,439,529	(1,215,676)

Food Service Fund

Projected revenues and expenditures for the District's Food Service Fund are as follows:

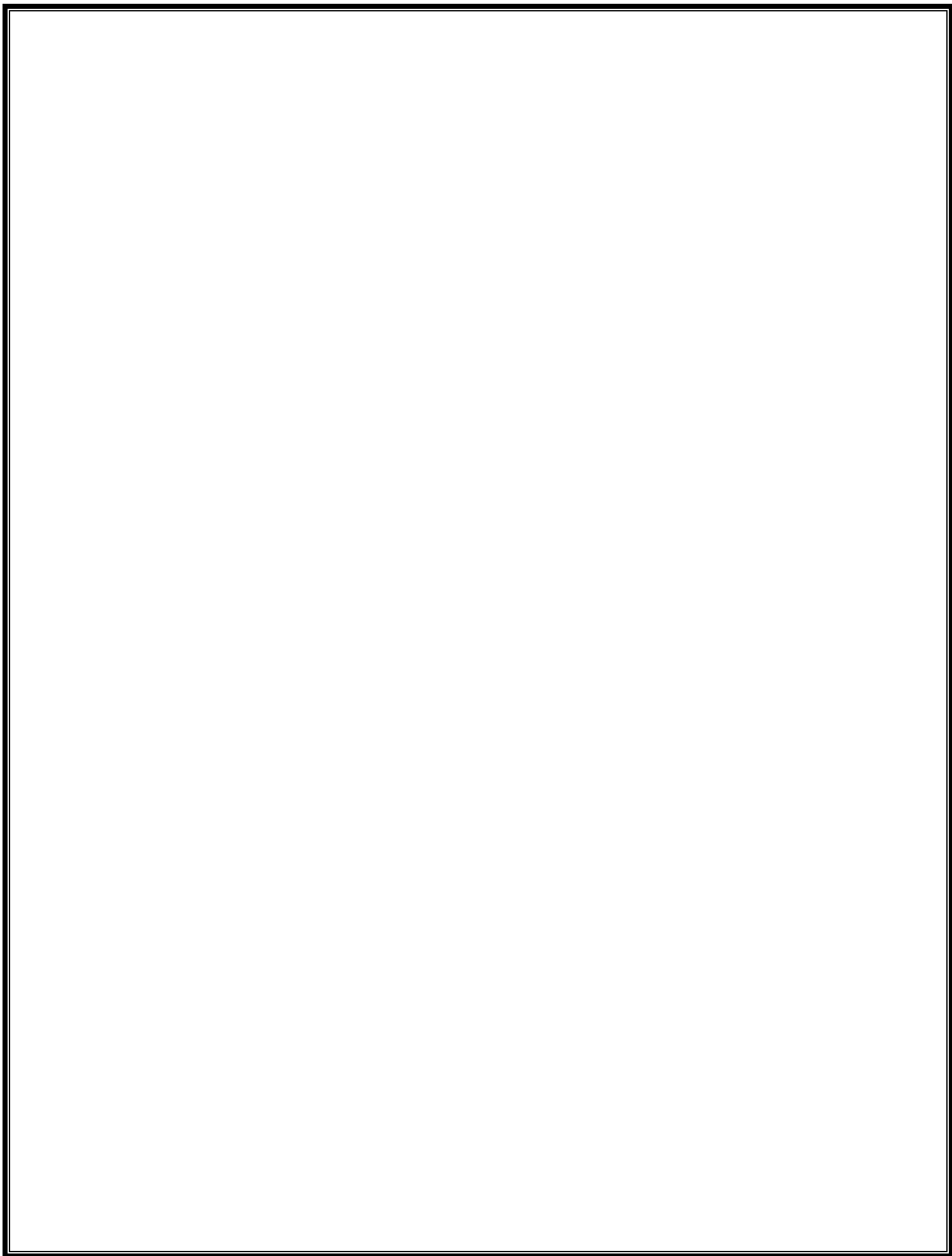
	<u>21/22 Budget</u>	<u>22/23 Proj.</u>	<u>23/24 Proj.</u>	<u>24/25 Proj.</u>	<u>25/26 Proj.</u>	<u>26/27 Proj.</u>
6510 Interest on Investments	300	500	500	500	500	500
6600 Food Service Sales	25,454	30,967	31,276	31,589	31,905	32,224
6620 Nonreimbursable Revenue	75,800	18,021	18,202	18,384	18,567	18,753
6630 Special Functions	25,000	7,984	8,064	8,145	8,226	8,308
7600 State Lunch/Breakfast Subsidy	36,183	51,445	52,474	53,523	54,594	55,685
7810 Social Security Subsidy	12,180	13,531	13,869	14,216	14,571	14,744
7820 Retirement Subsidy	55,396	61,817	64,577	67,120	69,713	71,311
8531 Federal Lunch/Breakfast Subsidy	1,003,091	1,100,086	1,162,233	1,185,404	1,223,511	1,248,492
8533 Value Of Donated Commodities	60,000	65,650	66,307	66,970	67,639	68,992
9310 General Fund Transfers	250,000	-	-	-	-	-
Total Projected Revenues	1,543,404	1,350,000	1,417,500	1,445,850	1,489,226	1,519,010
190 Cafeteria Wages	325,929	353,744	362,587	371,652	380,943	385,467
210 Group Insurances	84,593	85,626	89,051	92,613	96,318	100,171
220 Social Security/Medicare	24,360	6,550	6,812	7,085	7,368	29,488
230 Retirement	110,791	123,633	129,154	134,241	139,425	142,623
260 Workers Compensation	1,699	1,711	1,745	1,780	1,815	1,842
430 Repairs & Maintenance Services	25,000	25,000	25,000	25,000	25,000	15,000
570 Food Service Management	524,539	640,419	684,569	694,125	717,971	722,223
580 Travel	150	300	300	300	300	300
610 Supplies	2,000	1,590	1,606	1,622	1,638	1,654
630 Food	85,000	74,927	75,676	76,433	77,197	78,741
650 Tech Supplies/Software	5,000	4,500	4,500	4,500	4,750	5,000
740 Depreciation	32,000	32,000	36,500	36,500	36,500	36,500
Total Projected Expenditures	1,221,061	1,350,000	1,417,500	1,445,850	1,489,226	1,519,010
Increase (Decrease) In Fund Balance	322,343	-	-	-	-	-
Net Position (Deficit), Beginning of Year	(52,669)	269,674	269,674	269,674	269,674	269,674
Net Position (Deficit), End of Year	269,674	269,674	269,674	269,674	269,674	269,674

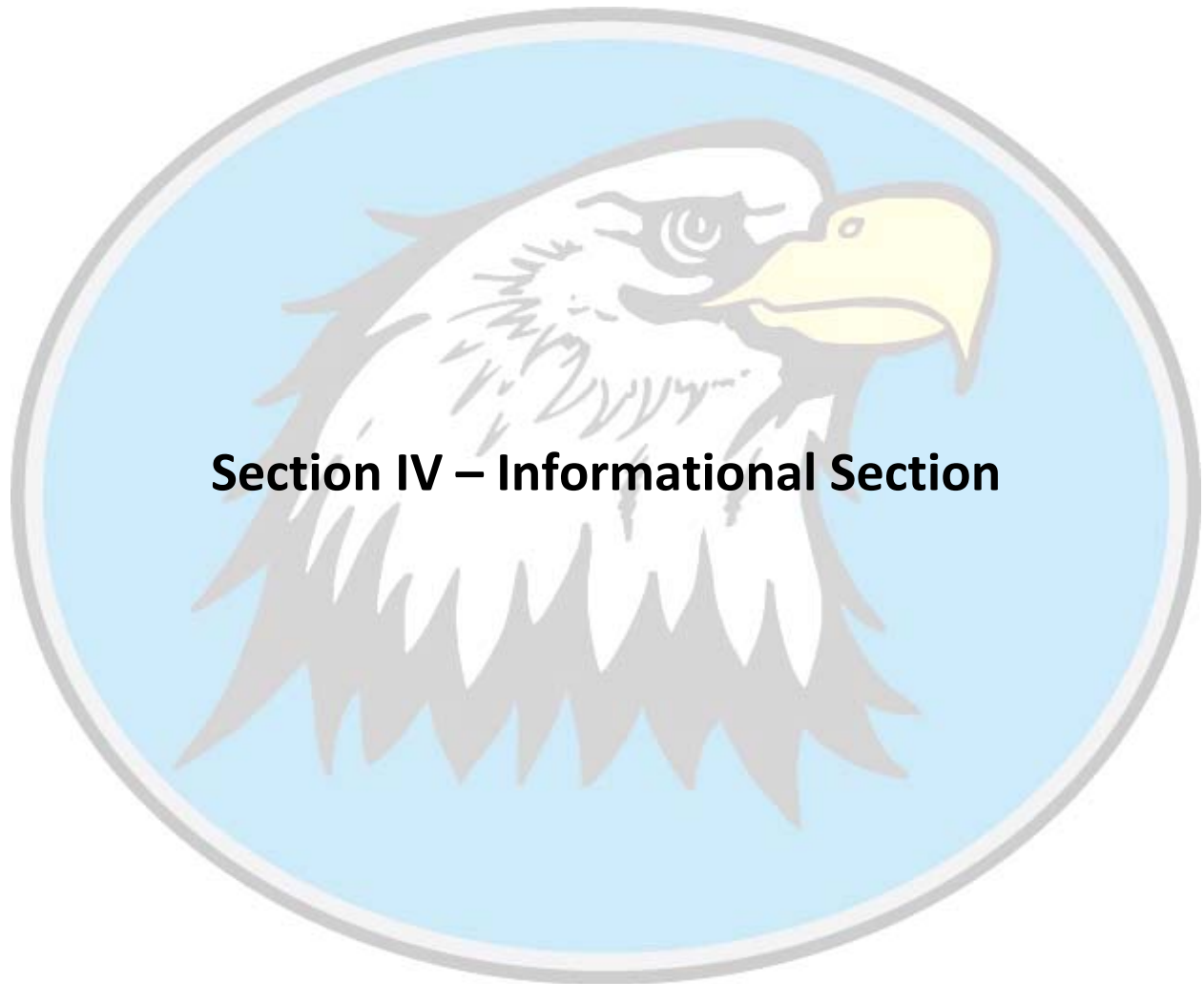
Capital Projects Fund

Projected revenues and expenditures for the District's Capital Projects Fund (as outlined in the Capital Projects Fund Five Year Plan) are as follows:

	<u>21/22 Budget</u>	<u>22/23 Proj.</u>	<u>23/24 Proj.</u>	<u>24/25 Proj.</u>	<u>25/26 Proj.</u>
6510 Interest on Investments	6,671	4,259	3,668	2,158	692
9310 General Fund Transfers	-	-	-	-	-
Total Projected Revenues	<u>6,671</u>	<u>4,259</u>	<u>3,668</u>	<u>2,158</u>	<u>692</u>
430 Repairs & Maintenance Services	-	-	-	-	-
450 Construction Services	108,921	696,000	173,000	435,000	421,000
750 New Equipment	-	-	-	-	-
Total Projected Expenditures	<u>108,921</u>	<u>696,000</u>	<u>173,000</u>	<u>435,000</u>	<u>421,000</u>
Increase (Decrease) In Fund Balance	<u>(102,250)</u>	<u>(691,741)</u>	<u>(169,332)</u>	<u>(432,842)</u>	<u>(420,308)</u>
Fund Balance, Beginning of Year	<u>1,993,847</u>	<u>1,891,597</u>	<u>1,199,856</u>	<u>1,030,524</u>	<u>597,682</u>
Fund Balance, End of Year	<u>1,891,597</u>	<u>1,199,856</u>	<u>1,030,524</u>	<u>597,682</u>	<u>177,374</u>

Note: Projections carry out to 25/26 in the Capital Projects fund rather than 26/27 to align with the current 5 year Capital Projects Plan.





Real Estate Tax Info

Real estate assessments originate with the Crawford County Courthouse's assessment office. The last county-wide reassessment occurred in 1969. However, assessed values are updated for new construction, improvements, demolitions, catastrophes, etc.

Property taxes are expressed in mills. A mill is one thousandth of a currency unit, meaning that one mill equals one tenth of one cent (\$0.001) for each dollar of assessed value. The taxable amount can be calculated by multiplying the assessed value times the \$0.001 figure times the millage rate. For example, the calculation for a home assessed at \$25,000 would be as follows: \$25,000 assessed value x \$0.001 x 51.55 mills = \$1,288.75 in school property taxes owed. The median value of properties with a Homestead status is \$26,000. Below is an example of the tax effect on a property with an assessed value of \$26,000 for the previous five years:

Fiscal Year	Median Value	Millage Rate	Tax Levy
2017-2018	26,000	50.55	1,314.30
2018-2019	26,000	51.55	1,340.30
2019-2020	26,000	51.55	1,340.30
2020-2021	26,000	51.55	1,340.30
2021-2022	26,000	51.55	1,340.30

The school district millage must be annually voted on and approved by the Board of School Directors. The Commonwealth publishes a limit, called the Act 1 Index, which signifies the maximum percentage increase a school district can increase taxes by without putting the tax increase to vote through referendum or by applying for referendum exceptions with the Commonwealth. For 2021-2022, the District was eligible to increase taxes by 4.0% but determined that a tax increase was not necessary.

Assessed values and collection percentages for the previous five years, as well as projections for the budget year and next three years, are as follows:

Fiscal Year	Assessed Value	Levy	Current Collection	Current Collection %
2016-2017	287,037,425	13,538,806	12,481,297	92.19%
2017-2018	290,319,300	13,704,705	12,631,054	92.17%
2018-2019	293,307,984	14,149,091	13,039,802	92.16%
2019-2020	298,320,970	14,398,232	13,306,126	92.41%
2020-2021	298,142,509	14,406,645	13,198,374	91.61%
2021-2022 (Budget)	300,402,285	14,514,814	13,499,739	93.01%
2022-2023 (Projected)	304,157,314	14,709,310	13,650,239	92.80%
2023-2024 (Projected)	307,959,280	14,905,301	13,832,119	92.80%
2024-2025 (Projected)	311,808,771	15,103,742	14,016,273	92.80%

Earned Income Taxes

The District collects a 0.5% earned income tax on wages earned by taxpayers residing within the District's boundaries. Collection information for the previous three years, current year, and budget year is as follows:

Fiscal Year	Tax Rate	Collections
2017-2018	0.50%	1,412,430
2018-2019	0.50%	1,489,390
2019-2020	0.50%	1,450,128
2020-2021 Budget	0.50%	1,350,000
2021-2022 Budget	0.50%	1,500,000

Per Capita Taxes

The District assesses a \$10.00 Per Capita tax on residents aged 18 or older. \$5.00 is assessed under Act 511, and \$5.00 is assessed under Section 679. Collection information for the previous three years, current year, and budget year is as follows:

Fiscal Year	Tax Rate	Current Collections
2016-2017	10.00	87,590
2017-2018	10.00	86,702
2018-2019	10.00	84,874
2019-2020	10.00	82,710
2020-2021 Budget	10.00	84,000
2021-2022 Budget	10.00	83,000

Student Enrollment

Student enrollment records are carefully maintained by the Student Accounting office.

Enrollment projections are developed internally based upon birth statistics and differences between incoming/graduating cohort sizes. Past enrollment trends are analyzed and coupled with birth rates and other demographic indicators to develop enrollment projections.

Enrollment numbers for the previous four years and the 19/20 budget year are as follows:

School Year	Elementary	Middle	High	Total
2016-2017 180 Day	682	619	678	1,979
2017-2018 180 Day	677	598	664	1,939
2018-2019 180 Day	654	585	626	1,865
2019-2020 180 Day	645	593	596	1,834
2020-2021 180 Day	650	583	591	1,824
2021-2022 180 Day (Projected)	639	562	600	1,801
2022-2023 180 Day (Projected)	625	555	593	1,773
2023-2024 180 Day (Projected)	620	550	578	1,748

Staffing

Staffing levels, broken out between teachers, administrators, and support professionals, are as follows:

School Year	Teachers	Administrators	Support/Other	Total
2015-2016	154	12	87	253
2016-2017	151	15	101	267
2017-2018	154	14	97	265
2018-2019	155	14	96	265
2019-2020	151	13	94	258
2020-2021	150	13	95	258
2021-2022 (Budgeted)	153	14	95	262

Staffing has remained relatively consistent over the past few years despite declining enrollment, primarily due to significant increases in the District's special education needs.

Other Post-Employment Benefits (OPEB)

The District does not maintain a reserve for other post-employment benefits.

Debt

The District's current debt service consists of the following obligations:

General Obligation Bonds, Series 2020 – proceeds used to refund 2015 issuance, which refunded 2007A issuance, which was used to fund various renovation projects throughout the District.

General Obligation Bonds, Series 2012 – proceeds used to refund 2003 issuance, which was used to fund various renovation projects throughout the District.

General Obligation Bonds, Series 2007 – proceeds used to refund 2004B issuance, which was used to fund various renovation projects throughout the District.

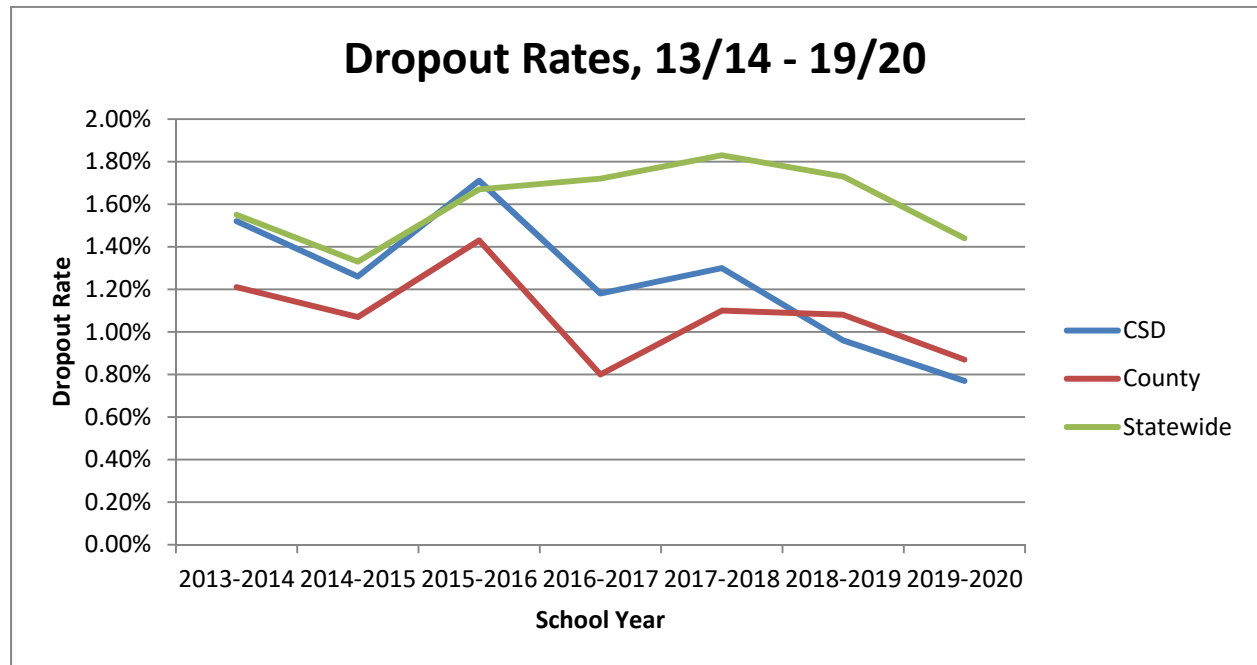
The amortization schedule for all outstanding debt is as follows:

FY End	Bond	Bond	Total	Annual	Net
June 30:	Principal	Interest	Debt Service	Subsidy	Debt Service
2022	2,555,000	1,077,691	3,632,691	(659,918)	2,972,772
2023	2,725,000	962,566	3,687,566	(660,554)	3,027,011
2024	2,885,000	840,563	3,725,563	(660,671)	3,064,891
2025	3,050,000	703,138	3,753,138	(695,710)	3,057,427
2026	3,200,000	550,063	3,750,063	(695,011)	3,055,052
2027	3,365,000	388,888	3,753,888	(695,990)	3,057,898
2028	100,000	3,649,988	3,749,988	(695,076)	3,054,912
2029	105,000	3,647,625	3,752,625	(695,801)	3,056,824
2030	105,000	3,645,175	3,750,175	(695,127)	3,055,048
2031	110,000	3,642,638	3,752,638	(695,805)	3,056,833
2032	110,000	3,640,059	3,750,059	(695,095)	3,054,964
2033	115,000	3,637,444	3,752,444	(695,752)	3,056,692
2034	115,000	3,634,744	3,749,744	(695,008)	3,054,735
2035	4,210,000	217,519	4,427,519	(1,215,809)	3,211,710
2036	4,310,000	73,322	4,383,322	(1,216,030)	3,167,292
Total	27,060,000	30,311,419	57,371,419	(11,367,357)	46,004,062

Performance Benchmarks

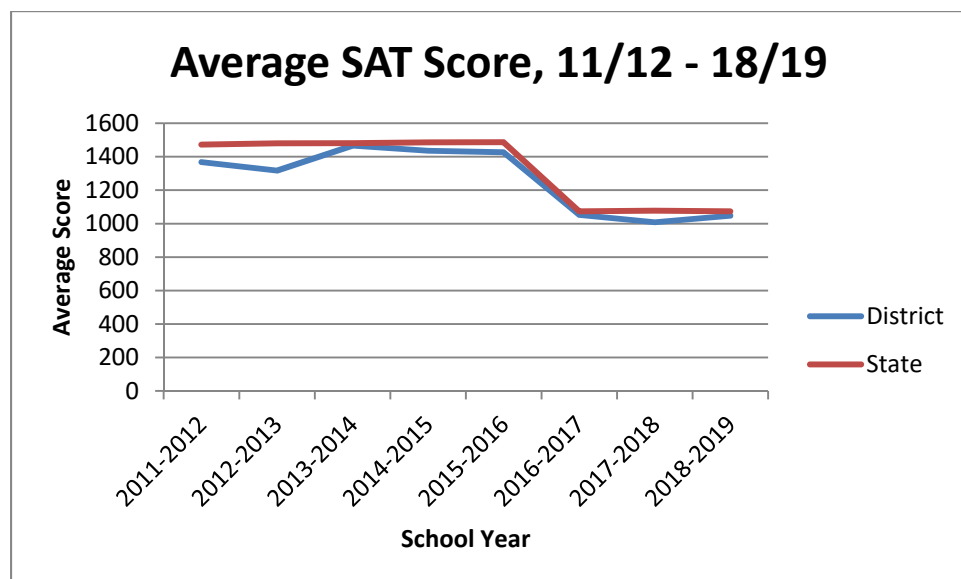
Drop-Out rates

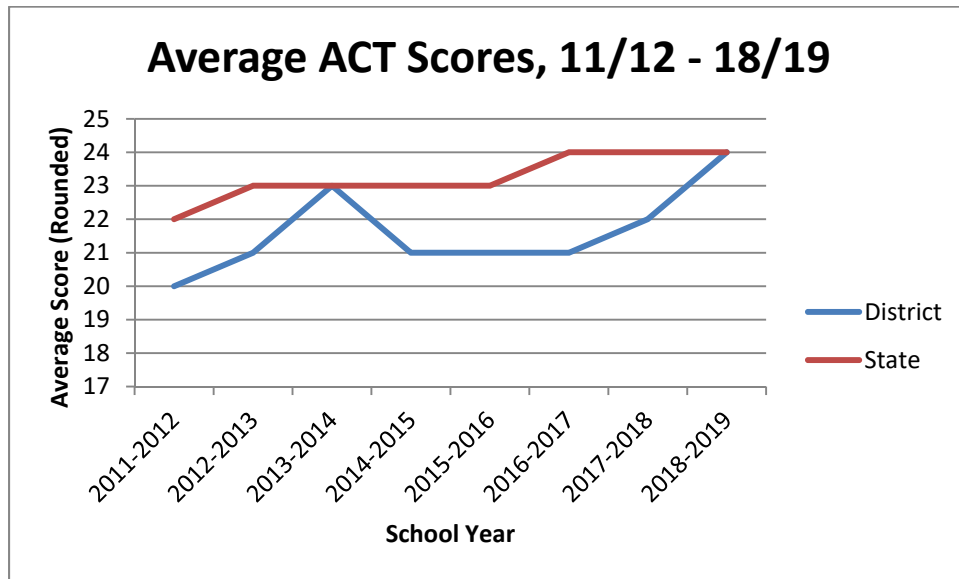
Conneaut School District continues to see a downward overall trend in annual drop-out rates. For the past two years, District drop-out rates have been below both the Crawford County and Statewide averages.



SAT/ACT Scores

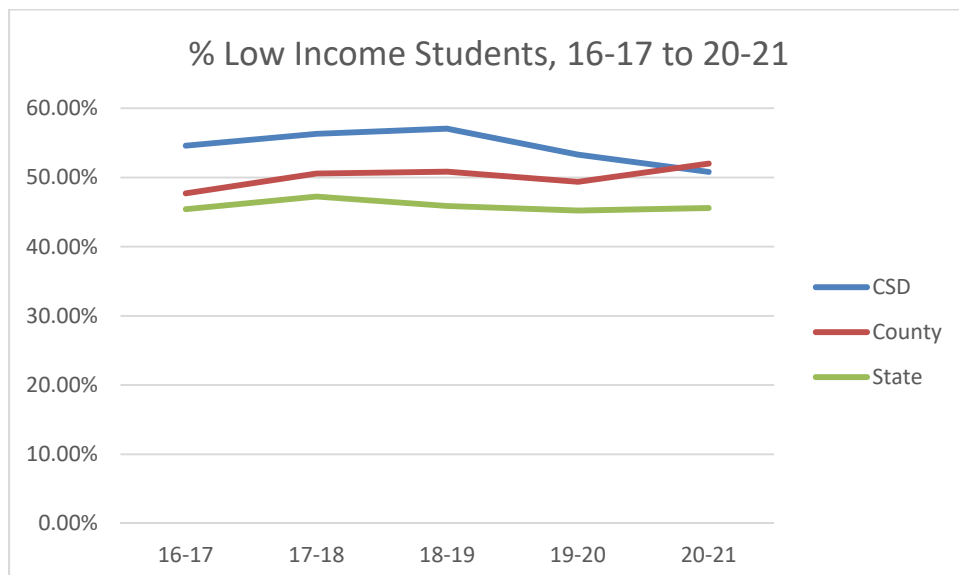
The District continues to trend near the State average for SAT scores:





Low Income Students

The District's student body continues to contain a percentage of low income students that is higher than both the County and State averages.



PDE-2028 Submission


State regulations prescribe that the budget must be displayed and communicated based on standard form known as PDE-2028. This form displays the budget on the minimum level of detail required by law, which is significantly less than what is displayed in this budget document. Nevertheless, the budget in PDE-2028 form is contained on the following pages:

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2021


President of the Board - Original Signature Required6-9-2021
Date
Secretary of the Board - Original Signature Required6-9-2021
Date
Chief School Administrator - Original Signature Required6/9/21
Date

Greg Mayle

(814)683-5900

Extn :5451

Contact Person

Telephone

Extension

greg.mayle@conneautsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conneaut SD	COUNTY : Crawford	AUN : 105201033
----------------------------------	----------------------	--------------------

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

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes ☐
No ☒


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

Total Budgeted Expenditures	\$44269639
Ending Unassigned Fund Balance	\$3541571
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-9-2021
--	------------------

DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Conneaut SD	County : Crawford	AUN Number : 105201033
--	-----------------------------	----------------------------------

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 5-5-2021
---	-------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Page 3

2021-2022 Final General Fund Budget

LEA : 105201033 Conneaut SD

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Validations

Page - 1 of 1

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District maintains a budgetary reserve for unforeseen expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District maintains an unassigned fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District maintains a committed fund balance.

2021-2022 Final General Fund Budget

LEA : 105201033 Conneaut SD

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Estimated Revenues and Other Financing Sources: Budget Summary

Page - 1 of 1

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	325,000	
0820 Restricted Fund Balance	35,000	
0830 Committed Fund Balance	8,797,445	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,541,571	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,339,016</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,269,062	
7000 Revenue from State Sources	21,175,520	
8000 Revenue from Federal Sources	5,825,057	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$44,269,639</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$56,608,655</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,192,739
6113 Public Utility Realty Taxes	15,400
6114 Payments in Lieu of Current Taxes - State / Local	110,728
6120 Current Per Capita Taxes, Section 679	40,875
6140 Current Act 511 Taxes - Flat Rate Assessments	40,875
6150 Current Act 511 Taxes - Proportional Assessments	1,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,414,000
6500 Earnings on Investments	45,145
6700 Revenues from LEA Activities	31,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	453,800
6910 Rentals	14,000
6920 Contributions and Donations from Private Sources	39,000
6940 Tuition from Patrons	125,000
6960 Services Provided Other Local Governmental Units / LEAs	4,000
6990 Refunds and Other Miscellaneous Revenue	41,700
REVENUE FROM LOCAL SOURCES	\$17,269,062
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,336,835
7112 Basic Education Funding-Social Security	563,283
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	1,785,203
7311 Pupil Transportation Subsidy	2,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	705,766
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	970,899
7505 Ready to Learn Block Grant	426,026
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	50,000
7820 State Share of Retirement Contributions	2,750,508
REVENUE FROM STATE SOURCES	\$21,175,520
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	865,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	65,000
8519 NCLB, Title VI - Flexibility and Accountability	35,000
8742 Governor's Emergency Education Relief Fund (GEER)	49,656
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,432,640
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,907,761
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	325,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$5,825,057
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	44,269,639

2021-2022 Final General Fund Budget

AUN: 105201033 Conneaut SD

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Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page - 1 of 3

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,192,739

Amount of Tax Relief for Homestead Exclusions \$970,924

Total Approx. Tax Revenue: \$14,163,663

Approx. Tax Levy for Tax Rate Calculation: \$15,485,738

Crawford

Total

2020-21 Data

a. Assessed Value	\$298,142,509	\$298,142,509
b. Real Estate Mills	51.5500	

I. 2021-22 Data

c. 2019 STEB Market Value	\$962,636,518	\$962,636,518
d. Assessed Value	\$300,402,285	\$300,402,285
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$15,369,246	\$15,369,246
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$15,369,246	\$15,369,246
(f Total * g)		
i. Base Mills Subject to Index	51.5500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.89155%	90.89155%
k. Tax Levy Needed	\$15,485,738	\$15,485,738
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate 51.5500

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$15,485,738	\$15,485,738
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions \$14,514,814

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$13,192,739

(n * Est. Pct. Collection)

2021-2022 Final General Fund Budget

Real Estate Tax Rate (RETR) Report

AUN: 105201033 Conneaut SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,192,739

Amount of Tax Relief for Homestead Exclusions \$970,924

Total Approx. Tax Revenue: \$14,163,663

Approx. Tax Levy for Tax Rate Calculation: \$15,485,738

Crawford

Total

Index Maximums

p. Maximum Mills Based On Index 53.6120

(i * (1 + Index))

q. Mills In Excess of Index 0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index \$16,105,167

\$16,105,167

(p / 1000 * d)

IV.

s. Millage Rate within Index? Yes

(If l > p Then No)

t. Tax Levy In Excess of Index \$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index \$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$4,012.00

V.

Number of Homestead/Farmstead Properties 4705

4705

Median Assessed Value of Homestead Properties \$26,000

2021-2022 Final General Fund Budget

Real Estate Tax Rate (RETR) Report

AUN: 105201033 Conneaut SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 3 of 3

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,192,739

Amount of Tax Relief for Homestead Exclusions \$970,924

Total Approx. Tax Revenue: \$14,163,663

Approx. Tax Levy for Tax Rate Calculation: \$15,485,738

Crawford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$970,899	Lowering RE Tax Rate	\$0	\$970,899
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$25			\$25
Amount of Tax Relief from State/Local Sources				\$970,924

2021-2022 Final General Fund Budget

LEA : 105201033 Conneaut SD

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page - 1 of 1

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
Crawford	300,402,285	51.5500	15,485,738			90.89155%	
Totals:	300,402,285		15,485,738	- 970,924 =	14,514,814 X	90.89155% =	13,192,739

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00			40,875
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	45,200	40,875
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				45,200	40,875
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,500,000	1,500,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments				1,700,000	1,700,000
Total Act 511, Current Taxes					1,740,875
Act 511 Tax Limit -->		962,636,518 X	12	11,551,638	
		Market Value	Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Crawford	51.5500	51.5500	0.00%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

2021-2022 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,971,995
1200 Special Programs - Elementary / Secondary	5,557,430
1300 Vocational Education	2,931,721
1400 Other Instructional Programs - Elementary / Secondary	390,979
1500 Nonpublic School Programs	8,500
Total Instruction	\$23,860,625
2000 Support Services	
2100 Support Services - Students	1,203,066
2200 Support Services - Instructional Staff	1,358,601
2300 Support Services - Administration	2,735,270
2400 Support Services - Pupil Health	620,797
2500 Support Services - Business	492,446
2600 Operation and Maintenance of Plant Services	3,164,843
2700 Student Transportation Services	3,721,981
2800 Support Services - Central	1,003,875
2900 Other Support Services	53,000
Total Support Services	\$14,353,879
3000 Operation of Non-Instructional Services	
3200 Student Activities	984,344
3300 Community Services	11,750
Total Operation of Non-Instructional Services	\$996,094
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	788,875
Total Facilities Acquisition, Construction and Improvement Services	\$788,875
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,535,494
5200 Interfund Transfers - Out	250,000
5900 Budgetary Reserve	484,672
Total Other Expenditures and Financing Uses	\$4,270,166
Total Estimated Expenditures and Other Financing Uses	\$44,269,639

2021-2022 Final General Fund Budget

LEA : 105201033 Conneaut SD

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Estimated Expenditures and Other Financing Uses: Detail

Page - 1 of 4

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,423,253
200 Personnel Services - Employee Benefits	5,282,355
300 Purchased Professional and Technical Services	226,325
400 Purchased Property Services	23,320
500 Other Purchased Services	948,562
600 Supplies	842,635
700 Property	224,080
800 Other Objects	1,465
Total Regular Programs - Elementary / Secondary	\$14,971,995
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,040,511
200 Personnel Services - Employee Benefits	1,427,944
300 Purchased Professional and Technical Services	1,206,124
400 Purchased Property Services	250
500 Other Purchased Services	782,234
600 Supplies	72,974
800 Other Objects	27,393
Total Special Programs - Elementary / Secondary	\$5,557,430
1300 Vocational Education	
100 Personnel Services - Salaries	869,314
200 Personnel Services - Employee Benefits	624,044
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	8,260
500 Other Purchased Services	1,342,005
600 Supplies	57,153
700 Property	9,945
Total Vocational Education	\$2,931,721
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	67,500
200 Personnel Services - Employee Benefits	31,530
500 Other Purchased Services	257,052
600 Supplies	34,447
800 Other Objects	450
Total Other Instructional Programs - Elementary / Secondary	\$390,979
1500 Nonpublic School Programs	
500 Other Purchased Services	8,500
Total Nonpublic School Programs	\$8,500
Total Instruction	\$23,860,625
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	645,049
200 Personnel Services - Employee Benefits	441,574

2021-2022 Final General Fund Budget

LEA : 105201033 Conneaut SD

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Estimated Expenditures and Other Financing Uses: Detail

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	15,901
600 Supplies	58,890
800 Other Objects	1,652
Total Support Services - Students	\$1,203,066
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	551,635
200 Personnel Services - Employee Benefits	461,548
300 Purchased Professional and Technical Services	95,251
400 Purchased Property Services	250
500 Other Purchased Services	15,242
600 Supplies	61,734
700 Property	172,441
800 Other Objects	500
Total Support Services - Instructional Staff	\$1,358,601
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,321,103
200 Personnel Services - Employee Benefits	974,620
300 Purchased Professional and Technical Services	308,850
400 Purchased Property Services	1,825
500 Other Purchased Services	42,006
600 Supplies	63,121
800 Other Objects	23,745
Total Support Services - Administration	\$2,735,270
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	316,979
200 Personnel Services - Employee Benefits	260,982
300 Purchased Professional and Technical Services	19,480
400 Purchased Property Services	1,645
500 Other Purchased Services	3,731
600 Supplies	17,980
Total Support Services - Pupil Health	\$620,797
2500 Support Services - Business	
100 Personnel Services - Salaries	216,541
200 Personnel Services - Employee Benefits	178,150
300 Purchased Professional and Technical Services	32,000
500 Other Purchased Services	7,099
600 Supplies	37,002
800 Other Objects	21,654
Total Support Services - Business	\$492,446
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	377,989
200 Personnel Services - Employee Benefits	344,997
300 Purchased Professional and Technical Services	45,143
400 Purchased Property Services	1,540,281

2021-2022 Final General Fund Budget

LEA : 105201033 Conneaut SD

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Estimated Expenditures and Other Financing Uses: Detail

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	159,938
600 Supplies	683,030
700 Property	12,500
800 Other Objects	965
Total Operation and Maintenance of Plant Services	\$3,164,843
2700 Student Transportation Services	
500 Other Purchased Services	3,721,981
Total Student Transportation Services	\$3,721,981
2800 Support Services - Central	
100 Personnel Services - Salaries	273,006
200 Personnel Services - Employee Benefits	203,955
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	9,000
500 Other Purchased Services	96,914
600 Supplies	238,000
700 Property	155,000
800 Other Objects	1,000
Total Support Services - Central	\$1,003,875
2900 Other Support Services	
500 Other Purchased Services	53,000
Total Other Support Services	\$53,000
Total Support Services	\$14,353,879
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	429,727
200 Personnel Services - Employee Benefits	167,667
300 Purchased Professional and Technical Services	94,672
400 Purchased Property Services	49,210
500 Other Purchased Services	108,650
600 Supplies	105,798
700 Property	24,200
800 Other Objects	4,420
Total Student Activities	\$984,344
3300 Community Services	
600 Supplies	9,500
800 Other Objects	2,250
Total Community Services	\$11,750
Total Operation of Non-Instructional Services	\$996,094
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	788,875
Total Facilities Acquisition, Construction and Improvement Services	\$788,875
Total Facilities Acquisition, Construction and Improvement Services	\$788,875

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	980,494
900 Other Uses of Funds	2,555,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,535,494
5200 Interfund Transfers - Out	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
5900 Budgetary Reserve	
800 Other Objects	484,672
Total Budgetary Reserve	\$484,672
Total Other Expenditures and Financing Uses	\$4,270,166
TOTAL EXPENDITURES	\$44,269,639

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Schedule Of Cash And Investments (CAIN)

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	8,924,858	8,924,858
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,014,974	1,892,654
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	175,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	275,000	270,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,439,832	\$11,337,512

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	5,000,000	5,000,000
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	12,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments	\$5,012,000	\$5,010,000
TOTAL CASH AND INVESTMENTS	\$16,451,832	\$16,347,512

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Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	24,505,000	21,780,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,505,000	\$21,780,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness06/30/2021 Estimate06/30/2022 Projection

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

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

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

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

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

Total Other Capital Projects Fund**Debt Service Fund**

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

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

Total Permanent Fund

Total Long-Term Indebtedness

\$24,505,000

\$21,780,000

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Schedule Of Indebtedness (DEBT)

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	2,555,000	2,725,000
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	\$2,555,000	\$2,725,000
TOTAL INDEBTEDNESS	\$27,060,000	\$24,505,000

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Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	325,000
0820 Restricted Fund Balance	35,000
0830 Committed Fund Balance	8,797,445
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,541,571
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,339,016
5900 Budgetary Reserve	484,672
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,183,688

Glossary of Acronyms and Terms

Accrual Basis of Accounting – A system of accounting in which all flows of resources and obligations are recorded as they are earned and incurred, not necessarily when cash is received or paid.

Act 511 Taxes – Revenue received from the flat and proportional assessments made in accordance with Act 511 of 1965 (Local Tax Enabling Act).

ADM – Acronym for Average Daily Membership.

AFR – Acronym for Annual Financial Report.

Agency Funds – A type of Fiduciary Fund that contains resources held on a temporary, purely custodial basis by a government on behalf of others (assets equal liabilities) and is of a short duration.

Aid Ratio – The result of the formula that reflects a district's wealth in relation to all other districts in the State.

APS – Approved Private School

ASBO – Association of School Business Officials International.

Assessed Valuation – The official valuation of property for the purpose of taxation. The valuation is determined by the assessors of the district (see School Code).

Audit – An examination of the records and documents to determine whether 1) transactions that are contemplated or were completed were appropriate; or 2) all transactions were recorded properly, completely, and accurately.

AV – Acronym for Assessed Value

Balance Sheet Format – A statement of financial position classifying current assets and non-current assets, current liabilities and non-current liabilities and fund balances or equity at a particular date.

Basic Instructional Subsidy – A payment that includes: payment on account of instruction, payment on account of low-income families and payment on account of poverty.

Basis of Accounting – Method used to best report the financial activity and condition of an entity.

BEF – Acronym for Basic Education Funding

BOE – Acronym for Board of Education

Bond – A written promise to pay a specified amount of money at a certain time in the future and carrying interest at a fixed rate. The interest is usually payable periodically as specified in the bond. The term “bond” applies also to an insurance document guaranteeing the faithful performance of an official in assigned duties and indemnifying the school district for financial loss resulting from unfaithful performance.

Budget – A complete financial forecast for a given time (usually one year) including both expenditures and receipts, based on an educational plan.

Budget Calendar – A guide for indicating budget preparation responsibilities and the dates for their accomplishment by individuals or groups.

Budgetary Comparison – Contrasts information from an entity’s originally adopted budget, the final modified budget and the actual results for the year.

Business-Type Activities – Operation of activities which are generally self-sustaining covering costs with the user fees or charges paid for providing such service.

CAFR – Compiled Annual Financial Report

Capital Projects Funds – Accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Chart of Accounts – A list of all accounts used in an individual accounting system. An account is a descriptive heading under which are recorded similar financial transactions.

Charter School – An independent public school designed by local citizens, established and operated under a charter from the local board of school directors. A charter school must be organized as a public nonprofit corporation. Charter schools are exempt from most State mandates except those ensuring the health, safety, and civil rights of students.

CTC – Acronym for Career and Technical Center.

Current and Interim Real Estate – Revenue received from taxes assessed and levied upon real property, including taxes levied on new construction not appearing on the current real estate tax rolls.

Current Assets – Cash and other assets expected to or required to be converted to cash within a year without restriction to do so.

Current Expenditures – Includes all general fund expenditures with reference to the functional classifications of: instruction (less tuition), support services, and operation of non-instructional services.

Current Financial Resources – Flow of resources that occurred within or soon after a given year, but does not include capital assets or any portion of long-term debt beyond the current year.

Current Liabilities – Amounts due now or expected to become due within a year, to other entities for services received that are expected to be paid with current assets.

Debt Margin – The difference between the indebtedness of a school district and the amount of indebtedness it can legally incur.

Debt Service – Expenditures for the retirement or paying off of the principal amount of a debt and the interest on the amount.

Delinquent Taxes - Revenue received from all levies that have become delinquent. Delinquent, for accounting purposes only, means taxes recognized as revenue in a fiscal year subsequent to the fiscal year of levy.

Depreciation – Process of allocating the cost of fixed assets to the accounting period in which the benefits are received. It is a process of cost allocation, not valuation.

Earned Income Tax – A proportional tax levied on the wages, salaries, commissions, net profits, or other compensation of residents within the taxing district.

EIT – Acronym for Earned Income Tax.

Employee Benefits – A form of compensation in addition to salary for an employee. Such benefits include retirement benefits, Social Security, workers' compensation, sick leave, life insurance, accident insurance, disability insurance, etc.

Encumbrances – Purchase orders, contracts and salary or other commitments that are chargeable to an appropriation and for which the appropriation is reserved. The purpose of encumbrance accounting is to avoid overspending the budget.

Enterprise Funds – Accounts for operations that are financed and operated in a manner similar to private business enterprises of providing goods or services with costs recovered primarily through user charges.

Equity – The residual interest in the assets of an entity that remain after deducting its liabilities.

ES – Acronym for Emotional Support.

Expenditures – The outflow of cash or promise to pay as a result of goods or services that have been received.

Extended School Year – Special education services or related services provided outside of a standard schedule of school days within a school term, for the purpose of ensuring the provision of a free appropriate public education to an eligible student.

Financial Accounting Standards Board (FASB) – The private-sector organization empowered to establish financial accounting and reporting standards in the United States.

Federal Revenue – Revenue originating from Federal sources and made available to the school district through direct grants, State channels, or other agencies conducting programs through the school district.

Fiduciary Funds – Accounts for assets held by a governmental unit as a custodian or trustee capacity for individuals, private organizations, other governmental units, and/or other funds, rather than as an owner.

Fiscal Independence – The legal condition that authorizes the local board of education to adopt its own budget directly or by submitting it to a direct vote of the qualified voters of the school district.

Fiscal Year – School districts of the first class, first class A and second class may, by majority vote, establish a fiscal year to coincide with the calendar year; all others shall begin July 1 and end June 30.

Fixed Assets – Include all long lived assets generally not converted to cash within one year, used in the operations of a government. It includes all expenditures necessary to acquire the asset and prepare it for its intended use.

Fixed Charges – Expenditures that generally occur with some regularity, such as retirement, Social Security, insurance, etc.

FSMC – Food Service Management Company

Function – A designation of a particular activity or service performed by an entity in accordance with designated accounting structure within the accounting manual of the Pennsylvania Department of Education.

Fund – A fiscal and accounting entity for recording resources, liabilities, and equity.

Fund Balance – The difference between assets and liabilities including the close out of the accumulation of revenues minus expenditures. Fund balances may be nonspendable, restricted, committed, assigned, or unassigned.

Fund Financial Statements – Financial information separately presented to provide information about the individual activities divided into three parts – governmental, proprietary and fiduciary funds.

GAAP – Acronym for Generally Accepted Accounting Principles.

GAS – Acronym for Government Auditing Standards.

GASB – Acronym for Governmental Accounting Standards Board – issues standards of financial accounting and reporting with respect to activities and transactions of State and local governmental entities in the United States.

General Fund – The principal fund of a school district that includes all operations not required to be recorded in other funds, such as school lunch, capital reserves, activity funds, etc.

GFOA – The Government Finance Officers Association is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. The association's 14,100 members are dedicated to the sound management of government financial resources.

GS – Acronym for Gifted Support.

Governmental Activities – The basic services of the governmental entity, but not the proprietary or fiduciary funds.

Governmental Funds – Accounting systems used by governments. Funds are individual fiscal and accounting entities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Government-Wide Financial Statements – Comprehensive financial information about the activities of an entity.

Independent Auditor – A certified public accounting or public accountant employed by the board of education to audit the financial records of the district for a fiscal year. The auditor or firm usually is engaged by annual contract at a fixed rate.

IU – Acronym for Intermediate Unit.

Liabilities – Probable future sacrifices of economic benefits arising from present obligations to transfer assets or provide services to other entities as a result of past transactions.

Long-Term Assets – Assets expected to have a normal useful life beyond one year from the date of a government's balance sheet.

Long-Term Liabilities – Liabilities scheduled to mature beyond one year from the date of a government's balance sheet.

LS – Acronym for Learning Support

LSS – Acronym for Life Skills Support

Modified Accrual Basis of Accounting – Records expenditures rather than expenses, and revenues are recorded as received during the year or soon enough thereafter to be used to liquidate the current year's liabilities.

MV – Acronym for Market Value

Net Assets – Assets less liabilities

Nonpublic School – A school that is privately controlled by a nonpublic entity and is financed from sources other than public taxation.

Object – The article to be purchased or the service to be obtained to carry out the function with which it is associated.

Operating Income – The income received as a result of providing goods and/or services.

Other Revenue – Includes revenue from the sale of bonds, proceeds from extended term financing, interfund transfers, receipts from other local education agencies, sale of or compensation for loss of fixed assets, and refunds of prior years' expenditures.

Payments in Lieu of Taxes – Revenue received for property withdrawn from the tax rolls of the school district for public housing, forestlands, game lands, water conservation, or flood control.

Per Capita Tax – Revenue received from per capita taxes. A per capita tax is a flat rate tax levied upon each adult within the taxing district. The tax has no connection to employment, income, voting rights, or any other factor except residence within the school district.

Plan Con – Pennsylvania Department of Education, Division of School Facilities reviews proposed school building projects including their plans and specifications, enrollments, building utilization, and building condition. The Division also calculates State reimbursement for qualified school construction projects, and reviews and approves the financing for reimbursable projects. The Division is also responsible for approving reimbursement for charter school facility leases. The reference of "Plan Con" comes from the "Planning and Construction Workbook"; a series of forms prepared by the LEA and used by the Division of School Facilities to approve major school construction projects.

Proposed Budget – A tentative budget subject to public hearing, examination or comment.

Proprietary Funds - A group of individual funds (Enterprise Funds and Internal Service Funds) that record operations on a business-type or cost-reimbursement basis.

Public Utility Realty Tax (PURTA) – Revenue received under the terms of Act 4 of 1999 (Public Utility Realty Tax Act). Lands and structures owned by public utilities, regulated by the Pennsylvania Public Utility Commission, and used in providing their services are taxed by the State, which then distributes a prescribed sum among local taxing authorities. This payment of State tax is in lieu of local taxes upon utility realty.

Real Estate Transfer Tax – A proportional tax levied on the transfer price of real property within the taxing district.

SBAP – School Based Access Program.

Statement of Activities – A financial statement that reports a government's expenses, revenues, including depreciation and other changes in its net assets during the year, which focuses on the net costs of an entity's individual functions with reconciliation between the beginning fund balance and the ending fund balance.

Statement of Net Assets – A financial statement that reports assets, liabilities, and net assets after liabilities have been satisfied, at a given point in time.

Tax Levy – The total dollar amount to be raised by tax.

Tax Rate/Mill – The tax levy divided by the total taxable assessed value of the district, usually stated as dollars per thousands or hundreds of assessed value.

Variances – Amounts which are higher or lower than the norm or the expected outcome of operations.