



18-19 Final Audited	Estimated 19-20 Actual as of 5.12.2020	20-21 "Preliminary" Budget
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REVENUE:						
Function	Function	Function Desc.				NOTES
6000	6111	CURRENT REAL ESTATE TAX	4,040,318	4,161,924	4,161,924	no tax increase estimated for 20-21
	6113	PUBLIC UTILITY REALTY	5,244	4,612	4,612	
	6114	PAY IN LIEU -ST/LOCAL	65,285	66,249	66,249	
	6120	CURRENT PER CAP 679	15,709	15,899	15,899	
	6141	CURR ACT 511 PC FLAT	15,709	15,899	15,899	
	6143	CURRENT 511 OP TAX	33,438	33,438	33,438	
	6151	CURRENT ACT 511 EIT	637,535	557,535	627,000	Estimating decrease in EIT will hit in 19-20
	6153	CURR ACT 511 REAL EST	192,191	96,000	96,000	Transfer Tax - estimate decrease
	6411	DELINQUENT REAL ESTATE	210,164	210,000	210,000	
	6420	DELINQUENT PC SECT 679	0	0	0	
	6441	DELQ ACT 511 PC	0	0	0	
	6510	INTEREST ON INVESTMENTS	45,005	45,000	45,000	
	6710	ADMISSIONS	16,281	10,000	16,281	
	6790	OTHER STU ACT INCOME	11,115	4,842	6,092	
	6821	STATE REV RECEIVED SCH	32,580	32,000	32,000	
	6832	IU FEDERAL IDEA REVENUE	126,165	129,593	129,593	New amount from the IU
	6910	RENTALS	1,820	0	1,820	
	6920	CONTRIBUTION & DONATION	1,567	0	0	
	6930	GAINS/LOSSES SALE ASSET	0	0	0	
	6941	REGULAR SCH TUITION	3,111	2,800	0	
	6942	SUMMER SCHOOL TUITION	480	480	480	
	6944	MAINSTREAM TUITION	1,514	0	0	
	6949	OTHER TUITION PATRONS	0	0	0	
6961	SVCS PROV. TO PA LEA'S	0	0	0		
6999	OTHER MISC REVENUE	17,168	35,000	18,000	\$25k was for American Farmers Grow Rural Grant for 19-20	
6000 Total			5,472,400	5,421,272	5,480,287	
7000	7110	BASIC EDUCATION	5,314,571	5,264,772	5,264,772	Using 19-20 for 20-21
	7160	TUITION ORPHANS & CHILD	52,189	52,000	52,000	using 18-19 estimate
	7220	VOCATIONAL EDUCATION	23,339	29,000	24,000	
	7271	SPECIAL ED SCHOOL AGED	678,662	712,149	712,149	Using 19-20 for 20-21
	7311	PUPIL TRANSP. SUBSIDY	702,677	702,677	702,677	Using 18-19 for estimate
	7312	NON-PUB&CHARTR SCHL SUB	4,620	4,620	4,620	
	7320	RENT & SINK FUND PYMT	124,758	125,000	125,000	Plan Con reimbursement from Bond payments
	7330	HEALTH SERVICES, ACT 25	16,826	16,826	16,826	
	7340	UNASSIGNED	330,416	330,404	330,404	Gambling Funds for Homestead/Farmstead
	7360	Safe Schools	25,000	25,000		
	7505	READY TO LRN BLOCK GRNT	158,575	158,575	158,575	
	7506	PA Smart Targeted and Advance Grant		60,000		
	7509	SUPPLEMNTL EQUIPMT GRT	4,053	7,218	4,053	
	7599	OTHER STATE REV NOT LIS	0	0	0	
	7810	STATE SHARE SS & MED	291,469	302,773	299,895	We see around 59-62% reimb
7820	STATE SHARE RETIRE CONT	1,328,868	1,357,136	1,398,245	We see around 59-62% reimb	
7000 Total			9,056,022	9,148,150	9,093,215	
8000	8514	ESEA, TITLE I	279,558	278,620	278,620	
	8515	IDEA, SECTION 619/Title II	40,825	40,825	39,690	
	8517	CAPITAL EXPENSE-TITLE I	20,362	20,362	20,924	
	8519	OTHER GRANT ESEA & IDEA (rural low income)	0	0	0	Poverty ratio decreased, so we did not get.
	8810	MED ASSIST REIMB ACCESS	31,065	31,065	31,065	
	8820	MED ASSI REIMB TRANS	4,951	4,951	4,951	
8000 Total			376,762	375,824	375,251	
Total Revenue			14,905,184	14,945,246	14,948,753	



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EXPENSES:						
Object Category						NOTES
100	Salaries & Wages:					
111	REGULAR SALARY	443,676	492,757	524,260		
112	Regular Salary Sub		9,754	0		
113	OVERTIME SALARY		311	0		
116	EMPLOYEE INS. - OPT OUT	30,000	18,000	18,000		
121	PROFESS-EDUC SALARIES	4,231,426	4,152,347	4,321,357		
122	PROFESSIONAL EDUC SUBS	119,601	60,295	70,460		
123	ATTENDANCE BONUS	5,025	5,025	10,000		
131	OTHER PROF SALARY	453,930	461,114	444,069		
132	PROFESS OTHER SUBS	7,654	2,512	2,500		
141	NURSE LPN/RIGHT TO KNOW	42,509	55,825	56,356		
151	CLERICAL SALARY	407,073	400,160	381,560		
152	OFFICE/CLERICAL SUBS	1,154	1,689	500		
181	CUSTODIAL SALARIES	360,096	313,041	317,928		
182	CUSTODIAL SUBS	21,478	47,484	12,000		
183	OT CUSTODIAL	6,292	17,321	6,000		
191	INSTR ASST SALARY	302,681	340,497	309,688		
192	INSTRUCT ASST SUBS	6,176	5,449	5,000		
100 Total		6,438,771	6,383,581	6,479,678		
200	Benefits					
211	Medical Insurance	1,784,178	1,831,637	1,905,791		211, 281, & 291 - net increase is \$41k in 20-21 due to estimates of new employees taking family coverage.
212	Dental Insurance	73,191	68,164	91,850		This will probably decrease - we do get discounts based on participation.
213	Life Insurance	7,284	7,271	7,115		
214	Income Protection	4,884	4,895	4,954		
215	Vision	19,895	19,218	19,207		
220	FICA	491,754	488,344	491,418		
230	PSERS Retirement	2,141,499	2,188,930	2,208,314		34.29% in 19-20 / 34.51% for 20-21
240	Tuition Reimb	4,596	5,000	10,000		
250	Unemployment Comp	1,925	300	139		
260	Workers' Comp	60,615	65,567	76,163		
281	OPEB Cost for Health Insurance	72,197	73,000	40,000		211, 281 & 291 need to be added together - this is a coding difference of 19-20 and 20-21
291	Other Retirement Plans	23,625	24,000	7,600		
299	Other Retirement Plans	5,167	5,696	5,000		
200 Total		4,690,810	4,782,022	4,867,551		
300	Professional Services					
300	Purchased Professional Services	1,249	4,000	4,000		19-20 water testing and additional lines on paving
310	Admin Services	2,524	1,350	1,350		audit valuation report
322	IU Professional Ed Services	433,421	288,271	272,632		
323	Professional Ed Other Ed Agency	65,825	242,343	323,360		New Story, Pathways, and contracted Social Worker (new in 19-20)
324	Professional Ed Other Ed Train	7,468	8,400	35,414		Prof Development, trainings, certifications, Title Services (will use) - this is an area that we probably not use all the budgeted amounts
329	Professional Ed Services -Other	3,413	3,800	3,600		IEP writing



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330	Other Professional Services	140,962	101,015	105,937	The majority of this category is Tax collector commission, Legal services, and Athletic Trainer
348	Technical Plan Services	10,916	10,000	4,000	
350	Security/Safety Service	29,188	30,240	30,240	
390	Other Professional Services	26,873	23,000	34,215	mostly officials for athletics, security, ems
300 Total		721,838	712,419	814,749	
400	Property Service				
411	Disposal Services	9,465	9,500	9,810	
412	Snow Plowing Services	0	0	2,000	
414	Lawn Care Services	1,071	800	0	
424	Water/Sewage	47,419	47,000	47,000	Increased 18-19 due to the Sewage
430	Repairs/Maint	28,867	35,508	27,085	This was increased due to elevator issues
432	Equipment Repair	11,414	15,000	9,895	
438	Info System Rep	7,571	2,000	3,000	
441	Bldg Rental	893	0	1,200	
449	Other Rentals	1,017	300	4,200	
460	Extermination Services	473	0	3,000	
490	Other Property Services	10,095	15,000	4,058	Fair share and Mainstream
400 Total		118,284	125,108	111,248	
500	Other Purchased Services				
513	Contracted Carriers	869,717	800,000	825,000	
519	Other Student Transpiration	38,379	32,000	57,715	
523	Prop & Liab Insurance	42,936	43,599	43,599	
525	Bonding Insurance	0	0	700	
529	Other Insurance	4,800	4,800	4,800	athletic accident insurance
530	Communications	9,656	10,000	12,220	
538	Telecomm Services	10,879	10,879	11,000	
549	Advertising/Public Rel	5,183	5,183	6,000	
550	Printing/Binding	1,385	2,500	3,500	
561	Tuition Other LEA	60,934	70,000	68,200	
562	Charter School Tuition	302,109	371,000	383,768	
564	Area Votech Service Tuition	201,974	220,000	211,389	Decreased - ADM's decreasing due to graduating students and from the marketing of our Ag Department
568	TUITION TO APS, PRRI	0	0	0	
569	TUITION-OTHER	8,416	0	0	
580	Travel	13,606	13,000	25,050	
592	Services Purchased ST LEA	10,647	35,000	33,000	football participation fees, wrestling, soccer
595	IU Pymt by W/H	12,387	12,656	12,341	
599	Other Purchased Services	1,321	1,321	900	Title services
500 Total		1,594,329	1,631,937	1,699,182	
600	Supplies				
610	General Supplies	333,605	340,000	361,010	
621	Natural Gas	51,858	46,389	55,000	
622	Electricity	107,866	94,000	108,000	
626	Gasoline	1,838	1,500	2,500	
627	Diesel Fuel	516	700	4,000	
640	Books	40,016	100,000	22,531	Purchased new reading series in 19-20
650	Supplies & Fees Tech	93,896	109,611	118,451	
600 Total		629,596	692,200	671,492	
700	Property & Equipment				
752/756	Capital Hardware Equip	14,853	149,329		
758	New Capital H/W	18,553	10,000		
760	Replace Equip	36,422	51,050		



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	762	Cap Equip Replace	4,610	20,708	475	
700 Total		74,438	231,087	475		
800	Other / Misc					
	810	Dues & Fees	19,666	18,181	27,654	District and States are projected, but may not be used
	831	Loan/Lease Interest	32,438	24,477	15,619	Our debt is paid in full in 21-22 / Interest on debt - based on amortization schedule
	840	Contingency	0	0	0	
	890	Mis Expenditure	0	0	600	
	894	Student Fees - Instruction	4,880	5,364	13,210	
800 Total		56,983	48,021	57,083		
900	Other Use of Funds					
	910	Principle Redemption	395,000	400,000	410,000	Our debt is paid in full in 21-22 / Principal based on amortization schedule
	932	Capital Reserve Act 145	300,000	0	0	
	939	Other Fund Transfer		0	0	
900 Total		695,000	400,000	410,000		
Total Expenses		15,020,049	15,006,375	15,111,457		
Net Profit (Loss)		-114,865	-61,130	-162,704		
Projected Ending General Fund Balance		4,379,199	4,318,069	4,155,365		