



WEST SHORE SCHOOL DISTRICT

# **General Fund Expenditure Budget 2022-2023**

**Presented March 2022**



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A collage of office supplies including a calculator, spiral notebook, pencils, and a pie chart, with the text "Budget Overview" in the center.

# Budget Overview

A vertical decorative strip on the left side of the slide. It features a close-up of a calculator's keypad with a plus sign button, two sharpened pencils (one black, one blue), and a bar chart with blue bars of varying heights.

# Budget Overview

## Major Budget “Commonalities”

- Contractual salary increases
- Retirement rate of 35.26%
- Insurances
  - Health Insurance costs include a slight increase
- Reclassification of expenditures



# Staffing

## New Items in Budget

- Administrative Position (1)
- Professional Positions (11)
- Classified Support Position (1)
- Non-Bargaining Support Positions (13)



A vertical decorative image on the left side of the slide showing school supplies: a calculator with a plus sign, a black pencil, and two blue pencils resting on a white sheet of paper with blue diagonal stripes.

# **Expenditure Functions**

## **1000 Instruction**

- Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction.

## **2000 Support Services**

- Support Services are those services that provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction.



# **Expenditure Functions**

## **3000 Operation of Non-Instructional Services**

- Activities concerned with providing non-instructional services to students, staff, or the community.

## **4000 Facilities**

- Capital facilities acquisition, construction and improvements are capital expenditures incurred to purchase land, buildings, service systems, and built-in equipment.

## **5000 Other Expenditures & Financing Uses**

- This category includes current debt service expenditures and other expenses, such as the transfer of monies from one fund to another.



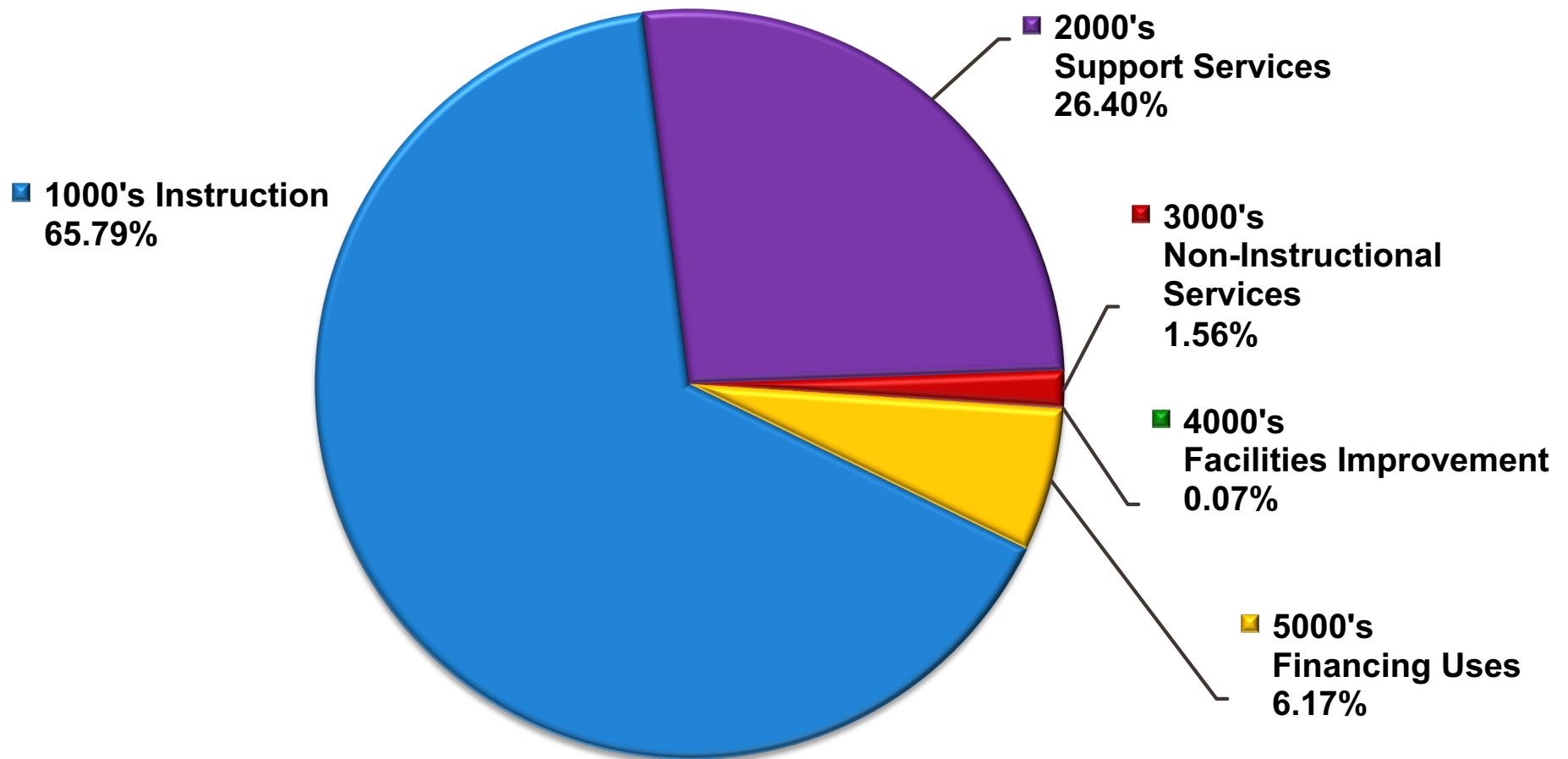
# General Fund Budget Functions

Function	Description	2022-2023	% of Total Budget
1100	Regular Programs	69,629,466	48.56%
1200	Special Programs	22,414,153	15.63%
1300	Vocational Programs	1,618,542	1.13%
1400	Other Programs	159,738	0.11%
1500	Federal Non-Public	27,208	0.02%
1700	Community Programs	480,009	0.33%
2100	Support Services - Pupil Personnel	3,590,526	2.50%
2200	Support Services - Instructional Staff	1,385,074	0.97%
2300	Support Services - Administration	8,273,954	5.77%
2400	Support Services - Pupil Health	2,575,688	1.80%
2500	Support Services - Business	1,539,864	1.07%
2600	Operation & Maintenance	10,871,268	7.58%
2700	Student Transportation	5,753,792	4.01%
2800	Support Services - Central	3,779,920	2.64%
2900	Other Support Services	90,000	0.06%
3200	Student Activities	2,136,043	1.49%
3300	Community Services	101,896	0.07%
4000	Facilities Acquisition	106,500	0.07%
5000	Other Financing Uses	8,853,542	6.17%
<b>Total</b>		<b>143,387,183</b>	<b>100%</b>





# General Fund Budget Functions Comparison



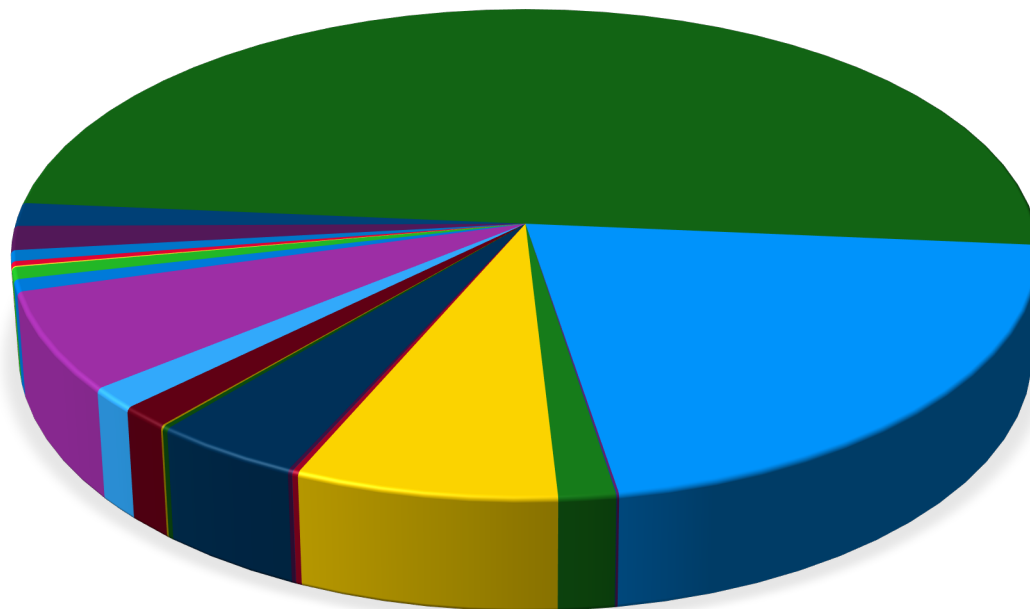


# General Fund Budget Object Categories

Description	2022-2023	% of Total	2021-2022	Change
Salaries	60,289,725	42.05%	56,697,713	3,592,012
Life	185,811	0.13%	193,095	(7,284)
Vision	54,725	0.04%	54,305	420
Social Security	4,597,345	3.21%	4,336,909	260,436
Retirement	21,213,371	14.79%	19,634,043	1,579,328
Graduate Credits	508,000	0.35%	484,000	24,000
Unemployment Compensation	20,000	0.01%	20,000	-
Workers' Compensation	365,000	0.25%	365,000	-
Hospitalization	11,983,876	8.36%	11,539,212	444,664
Dental	511,741	0.36%	507,578	4,163
Other Benefits	215,000	0.15%	215,000	-
Purchased Prof & Tech. Services	4,077,104	2.84%	3,745,111	331,993
Purchased Property Services	4,129,162	2.88%	3,845,145	284,017
Other Purchased Services	18,612,561	12.98%	18,465,018	147,543
Supplies	2,287,958	1.60%	2,285,382	2,576
Natural Gas, Electricity, Oil, Gas	2,248,102	1.57%	1,965,834	282,268
Textbooks	200,024	0.14%	246,903	(46,879)
AV Material/Software	883,233	0.62%	868,491	14,742
Property	2,050,330	1.43%	1,417,683	632,647
Other Objects	4,552,797	3.18%	4,719,473	(166,676)
Other Use of Funds	4,401,318	3.07%	3,763,408	637,910
<b>Total</b>	<b>143,387,183</b>	<b>100.00%</b>	<b>135,369,303</b>	<b>8,017,880</b>



# General Fund Object Code Comparison

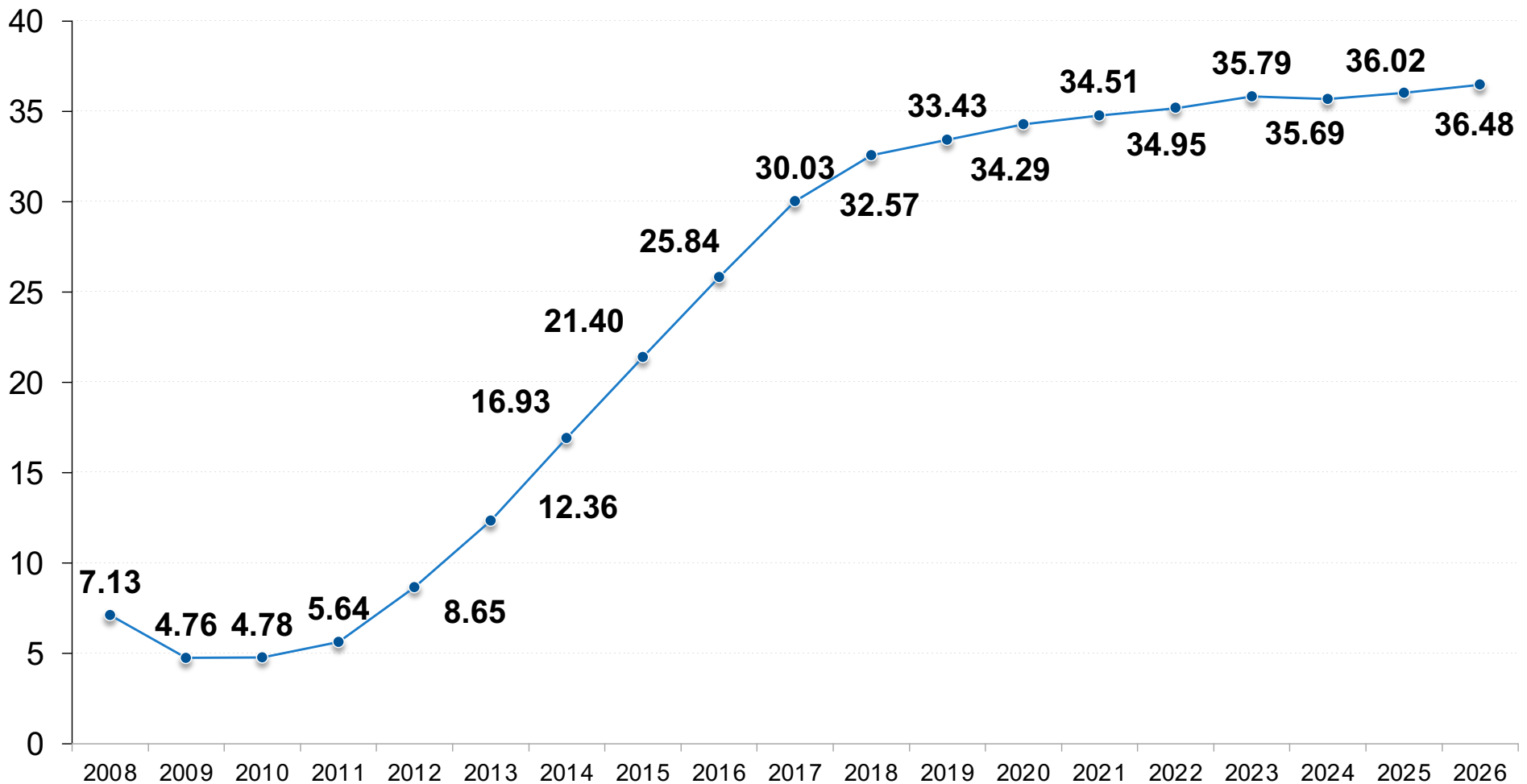


Salaries	- 42.05%
Life	- 0.13%
Vision	- 0.04%
Social Security	- 3.21%
Retirement	- 14.79%
Graduate Credits	- 0.35%
Unemployment Compensation	- 0.01%
Workers' Compensation	- 0.25%
Hospitalization	- 8.36%
Dental	- 0.36%
Other Benefits	- 0.15%
Purchased Prof & Tech. Services	- 2.84%
Purchased Property Services	- 2.88%
Other Purchased Services	- 12.98%
Supplies	- 1.60%
Natural Gas, Electricity, Oil, Gas	- 1.57%
Textbooks	- 0.14%
AV Material	- 0.62%
Property	- 1.43%
Other Objects	- 3.18%
Other Use of Funds	- 3.07%





# PSERS Historical & Projected Employer Contribution Rates



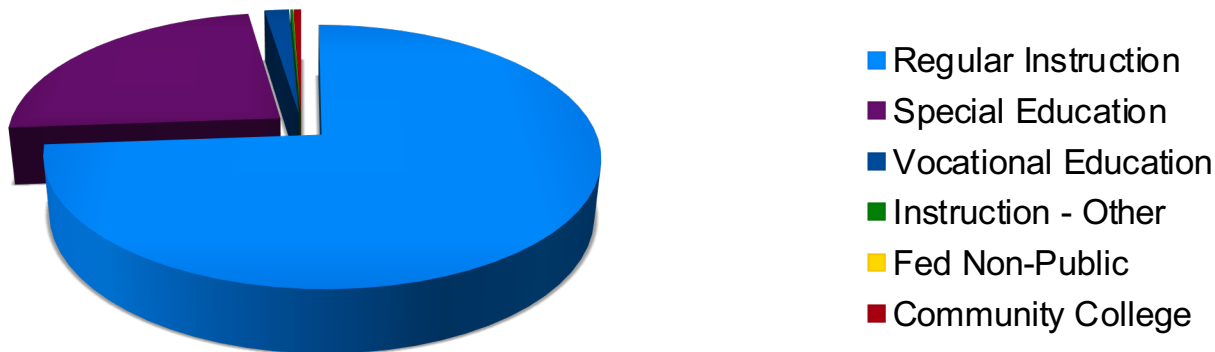
A collage of school supplies. In the top left, a portion of a white calculator with black buttons is visible. To its right is a spiral-bound notebook with a light green cover. The center features a large, blank white sheet of paper. In the bottom left, there are two blue pencils and a piece of paper with a blue and white striped pattern. In the bottom right, there are two colored pencils, one red and one yellow, resting on a piece of paper with a colorful geometric pattern. The word "Curriculum" is written in a bold, blue, sans-serif font across the center of the white sheet of paper.

# Curriculum



# 1000 Instruction

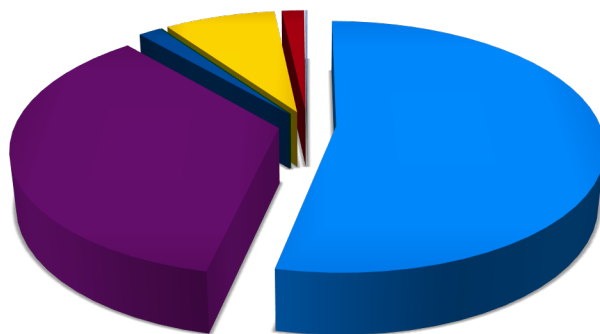
Function	Description	2022-23 Budget	2021-22 Budget	Change	% Inc. /Dec.
1100	Regular Instruction	69,629,466	63,312,060	6,317,406	9.98%
1200	Special Education	22,414,153	21,417,190	996,963	4.65%
1300	Vocational Education	1,618,542	1,559,662	58,880	3.78%
1400	Instruction - Other	159,738	151,197	8,541	5.65%
1500	Federal Non-Public	27,208	55,002	(27,794)	-50.5%
1700	Community College	480,009	480,009	-	0.00%
<b>Total</b>		<b>94,329,116</b>	<b>86,975,120</b>	<b>7,353,996</b>	<b>8.46%</b>





# 1100 Regular Instruction

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	37,182,149	33,236,195	16,101,868	3,945,954	11.87%
Benefits	24,520,222	22,175,197	10,859,418	2,345,025	10.57%
Purchased Prof. & Tech.	1,157,437	1,106,543	549,699	50,894	4.60%
Purchased Property Services	20,640	20,315	9,068	325	1.60%
Other Purchased Services	5,548,396	5,516,054	2,535,151	32,342	0.59%
Supplies	1,119,839	1,177,742	742,477	(57,903)	-4.92%
Property	61,714	57,696	71,149	4,018	6.96%
Other Objects	19,069	22,319	13,389	(3,250)	-14.56%
<b>Total</b>	<b>69,629,466</b>	<b>63,312,061</b>	<b>30,882,219</b>	<b>6,317,405</b>	<b>9.98%</b>



- Salaries
- Benefits
- Purchased Prof. & Tech.
- Purchased Property Services
- Other Purchased Services
- Supplies
- Property
- Other Objects

\* Year-to-Date Figures as of February 2022



# 1100 Regular Instruction

Category	Change	% Inc./Dec.	Impact
Salaries	\$3,945,954	11.87%	Reflects salaries for anticipated staffing needs
Benefits	\$2,345,025	10.57%	Reflects adjustments for insurance & retirement rate increases
Purchased Prof. & Tech	\$50,894	4.60%	Increases for contracted professional services
Purchased Property Services	\$325	1.60%	Building level repair services
Other Purchased Services	\$32,342	0.59%	Summer School transportation
Supplies	(\$57,903)	-4.92%	Reflects decrease in textbook purchases and increased allocations
Property	\$4,018	6.96%	Reflects building needs for equipment
Other Objects	(\$3,250)	-14.56%	Reflects reduction in dues and fees and reclassification of expenses



# Charter & Cyber Charter Enrollment and Costs

## Regular Education

Description	2020-2021	2021-2022	Inc./.(Dec.)
Charter Enrollment	33	22	(11)
Cyber Charter Enrollment	351	309	(42)
Tuition Per Student	\$11,918	\$12,692	\$775

## Special Education

Description	2020-2021	2021-2022	Inc./.(Dec.)
Charter Enrollment	4	3	(1)
Enrollment	177	135	(42)
Tuition Per Student	\$24,715	\$27,575	\$2,860

<b>Total Year-to-Date Expenditures</b>	<b>\$7,866,080</b>	<b>\$4,389,083*</b>
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\* Year-to-Date Figures as of February 2022

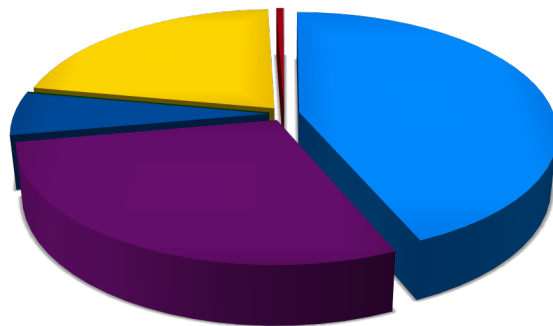


A collage of school supplies including a calculator, pencils, a spiral notebook, and colorful geometric shapes. The background is a light blue and white pattern. The text "Special Education & Student Services" is centered in a bold, blue font.

# **Special Education & Student Services**

# 1200 Special Education

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	9,771,435	9,280,173	4,198,643	491,262	5.29%
Benefits	6,400,604	6,010,297	2,738,096	390,307	6.49%
Purchased Prof. & Tech.	1,292,299	1,116,799	459,078	175,500	15.71%
Purchased Property Services	3,045	2,000	-	1,045	52.25%
Other Purchased Services	4,819,100	4,871,550	3,209,192	(52,450)	-1.08%
Supplies	116,050	114,150	129,822	1,900	1.66%
Property	5,000	14,500	8,830	(9,500)	-65.52%
Other Objects	6,620	7,720	2,814	(1,100)	-14.25%
<b>Total</b>	<b>22,414,153</b>	<b>21,417,189</b>	<b>10,746,475</b>	<b>996,964</b>	<b>4.65%</b>



\* Year-to-Date Figures as of February 2022



# 1200 Special Education

Category	Change	% Inc./Dec.	Impact
Salaries	\$491,262	5.29%	Reflects salaries for anticipated staffing needs
Benefits	\$390,307	6.49%	Reflects adjustments for insurance & retirement rate increases
Purchased Prof. & Tech.	\$175,500	15.71%	Reflects out-of-district placement increases
Purchased Property Services	\$1,045	52.25%	Costs for repairs due to less equipment being purchased
Other Purchased Services	(\$52,450)	-1.08%	Reflects decrease for Special Education tuition from shift to contracted service
Supplies	\$3,400	2.98%	Reflects increase in supply requests
Property	(\$9,500)	-65.52%	Reflects decrease in equipment requests
Other Objects	(\$1,100)	-14.25%	Reflects funds for professional organizations & professional development





# 1300 Vocational Education

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	1,618,542	1,559,622	1,161,717	58,920	3.78%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
<b>Total</b>	<b>1,618,542</b>	<b>1,559,622</b>	<b>1,161,717</b>	<b>58,920</b>	<b>3.78%</b>

\* Year-to-Date Figures as of February 2022



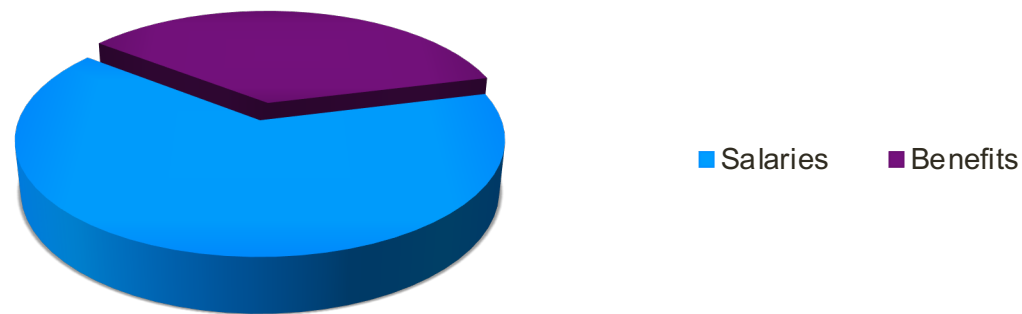
# 1300 Vocational Education

Category	Change	% Inc./Dec.	Impact
Other Purchased Services	\$58,920	3.78%	District cost is based upon five year average daily membership at Cumberland Perry Area Career & Technical Center.



# 1400 Other Instruction

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	102,826	95,953	104,866	6,873	7.16%
Benefits	56,912	55,244	52,447	1,668	3.02%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
<b>Total</b>	<b>159,738</b>	<b>151,197</b>	<b>157,313</b>	<b>8,541</b>	<b>5.65%</b>



\* Year-to-Date Figures as of February 2022



# 1400 Other Instruction

Category	Change	% Inc./Dec.	Impact
Salaries	\$6,873	7.16%	Reflects salaries for anticipated staffing needs
Benefits	\$1,668	3.02%	Reflects adjustments for insurance & retirement rate increases
Services	-	0%	No Change
Other Services	-	0%	No Change
Supplies	-	0%	No Change





# 1700 Community College Education

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	480,009	480,009	240,005	-	0.00%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
<b>Total</b>	<b>480,009</b>	<b>480,009</b>	<b>240,005</b>	<b>-</b>	<b>0.00%</b>

\* Year-to-Date Figures as of February 2022



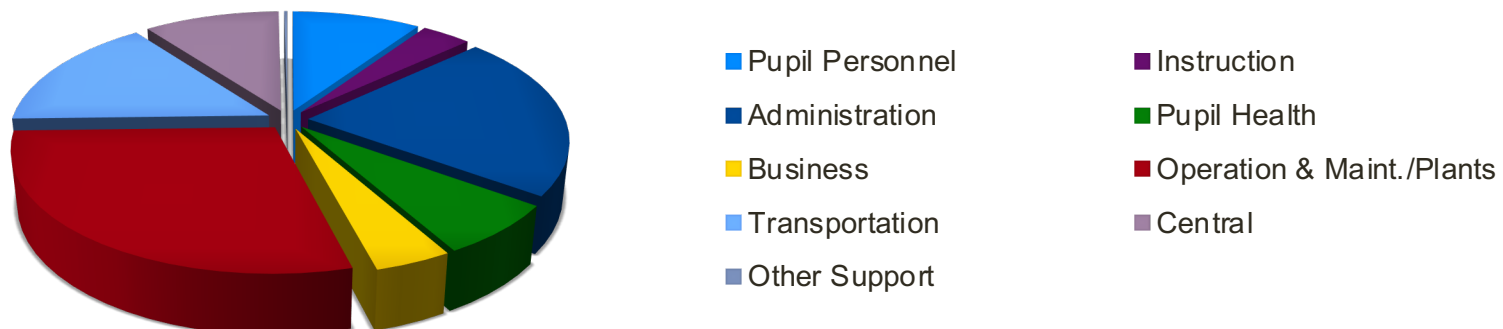
# 1700 Community College Education

Category	Change	% Inc./Dec.	Impact
Other Purchased Services	-	0%	No Change - Per HACCC sponsorship agreement



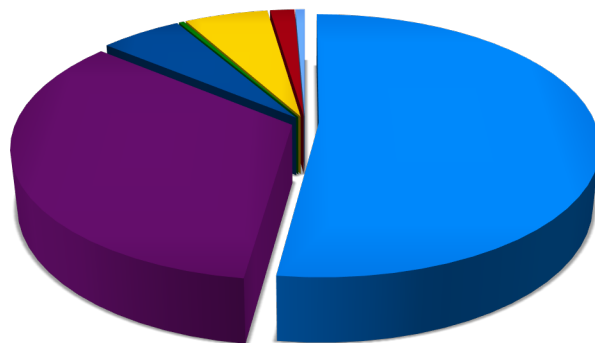
# 2000 Support Services

Function	Description	2022-23 Budget	2021-22 Budget	Change	% Inc. /Dec.
2100	Pupil Personnel	3,590,526	4,914,390	(1,323,864)	-26.94%
2200	Instruction	1,385,074	1,362,840	22,234	1.63%
2300	Administration	8,273,954	7,933,046	340,908	4.30%
2400	Pupil Health	2,575,688	2,472,341	103,347	4.18%
2500	Business	1,539,864	1,447,351	92,513	6.39%
2600	Operation & Maint./Plants	10,871,268	9,851,965	1,019,303	10.35%
2700	Transportation	5,753,792	5,457,154	296,638	5.44%
2800	Central	3,779,920	4,093,072	(313,152)	-7.65%
2900	Other Support	90,000	90,217	(217)	-0.24%
<b>Total</b>		<b>37,860,086</b>	<b>37,622,376</b>	<b>237,710</b>	<b>0.63%</b>



# 2100 Pupil Personnel

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	1,873,402	2,755,113	841,471	(881,711)	-32.00%
Benefits	1,214,774	1,712,922	545,482	(498,148)	-29.08%
Purchased Prof. & Tech.	201,000	147,000	40,463	54,000	36.73%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	12,400	12,300	3,359	100	0.81%
Supplies	205,750	204,655	118,219	1,095	0.54%
Property	60,000	60,000	38,405	-	0.00%
Other Objects	23,200	22,400	10,127	800	3.57%
<b>Total</b>	<b>3,590,526</b>	<b>4,914,390</b>	<b>1,597,526</b>	<b>(1,323,864)</b>	<b>-26.94%</b>



\* Year-to-Date Figures as of February 2022



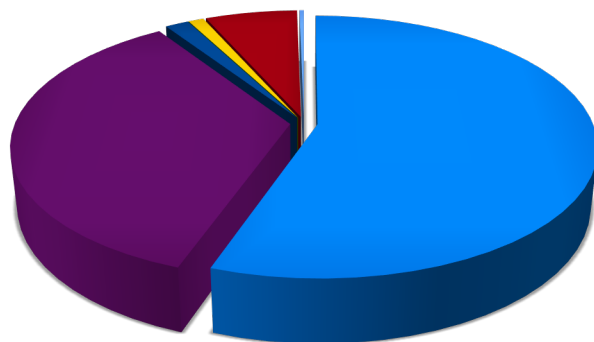


# 2100 Pupil Personnel

Category	Change	% Inc./Dec.	Impact
Salaries	(\$881,711)	-32.00%	Reflects salaries for anticipated staffing needs (Reclass to Instructional ESSER Funding)
Benefits	(\$498,148)	-29.08%	Reflects adjustments for insurance & retirement rate increases
Purchased Prof. & Tech. Services	\$54,000	36.73%	Cost of additional contracted services, reclassification from below
Other Purchased Services	\$100	0.81%	Slight increase for pupil services, guidance, and psychologists
Supplies	\$1,095	0.54%	Slight increase in supply cost
Equipment	-	0%	No Change
Other Objects	\$800	3.57%	Safe Crisis Management program

# 2200 Instruction - Staff

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	767,351	731,846	318,936	35,505	4.85%
Benefits	488,875	490,490	218,958	(1,615)	-0.33%
Purchased Prof. & Tech.	22,315	20,500	9,197	1,815	8.85%
Purchased Property Services	50	50	-	-	0.00%
Other Purchased Services	14,550	20,850	27,360	(6,300)	-30.22%
Supplies	87,762	94,504	54,960	(6,742)	-7.13%
Property	4,171	4,600	1,725	(429)	-9.33%
Other Objects	-	-	-	-	0.00%
<b>Total</b>	<b>1,385,074</b>	<b>1,362,840</b>	<b>631,136</b>	<b>22,234</b>	<b>1.63%</b>



\* Year-to-Date Figures as of February 2022

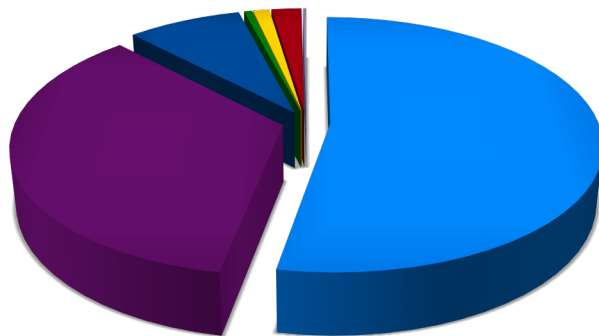


# 2200 Instruction - Staff

Category	Change	% Inc./Dec.	Impact
Salaries	\$35,505	4.85%	Reflects current professional and support positions
Benefits	(\$1,615)	-0.33%	Reflects adjustments for insurance & retirement rate increases
Purchased Prof. & Technical Services	\$1,815	8.85%	Increase in Professional Development & Title 1
Other Purchased Services	(\$6,300)	-30.22%	Reflects change in Field Trip Expense from 2290 to 1100 as per PDE
Supplies	(\$6,742)	-7.13%	Slight reduction in supply costs
Property	(\$429)	-9.33%	Reduction in equipment purchases

# 2300 Administration

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	4,379,758	4,241,613	2,477,523	138,145	3.26%
Benefits	2,889,801	2,735,185	1,653,542	154,616	5.65%
Purchased Prof. & Tech.	668,500	624,500	290,897	44,000	7.05%
Purchased Property Services	45,725	46,727	222	(1,002)	-2.14%
Other Purchased Services	96,180	100,655	32,712	(4,475)	-4.45%
Supplies	175,656	169,999	80,442	5,657	3.33%
Property	4,500	3,300	275	1,200	36.36%
Other Objects	13,834	11,068	7,651	2,766	24.99%
<b>Total</b>	<b>8,273,954</b>	<b>7,933,047</b>	<b>4,543,264</b>	<b>340,907</b>	<b>4.30%</b>



\* Year-to-Date Figures as of February 2022





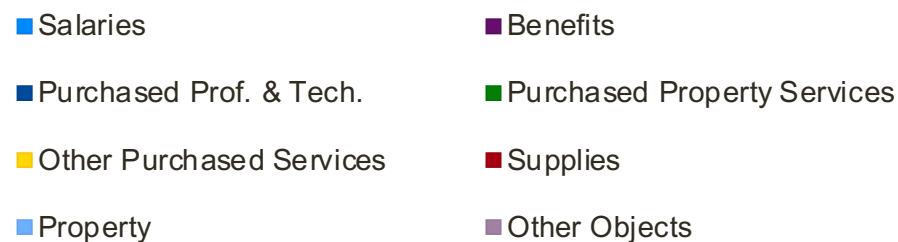
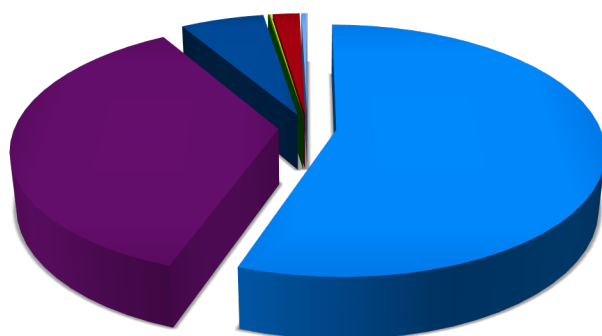
# 2300 Administration

Category	Change	% Inc./Dec.	Impact
Salaries	\$138,145	3.26%	Reflects salaries for anticipated staffing needs
Benefits	\$154,616	5.65%	Reflects adjustments for insurance & retirement rate increases
Purchased Prof. & Technical Services	\$44,000	7.05%	Increase in honorariums, other professional services, summer work, and curriculum pay
Purchased Property Services	(\$1,002)	-2.14%	Decrease in budgeted repairs and maintenance
Other Purchased Services	(\$4,475)	-4.45%	Decrease in Community Relations publications & professional development
Supplies	\$5,657	3.33%	Reflects a slight increase in administrative supplies & software
Property	\$1,200	36.36%	Reflects requests in building equipment needs
Other Objects	\$2,766	24.99%	Dues and fees increase



# 2400 Pupil Health

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	1,426,072	1,376,289	704,074	49,783	3.62%
Benefits	928,766	886,651	462,493	42,115	4.75%
Purchased Prof. & Tech.	155,000	147,700	16,988	7,300	4.94%
Purchased Property Services	2,750	3,250	-	(500)	-15.38%
Other Purchased Services	2,700	2,700	844	-	0.00%
Supplies	49,800	45,250	21,756	4,550	10.06%
Property	9,000	9,000	8,301	-	0.00%
Other Objects	1,600	1,500	500	100	6.67%
<b>Total</b>	<b>2,575,688</b>	<b>2,472,340</b>	<b>1,214,956</b>	<b>103,348</b>	<b>4.18%</b>



\* Year-to-Date Figures as of February 2022



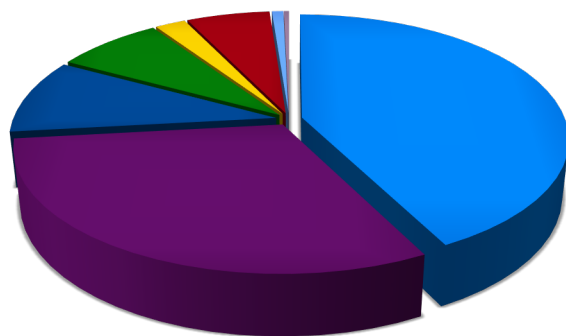
# 2400 Pupil Health

Category	Change	% Inc./Dec.	Impact
Salaries	\$49,783	3.62%	Reflects salaries for anticipated staffing needs
Benefits	\$42,115	4.75%	Reflects adjustments for insurance & retirement rate increases
Purchased Prof. & Technical Services	\$16,988	4.94%	Increase in PT Services, reclassification from below
Purchased Property Services	(\$500)	-15.38%	Reduction in repairs
Other Purchased Services	-	0%	No Change
Supplies	\$4,550	10.06%	Reflects increase for dental hygienist supplies
Property	-	0%	No Change
Other	\$100	6.67%	Slight increase in dues and fees



# 2500 Business

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	654,175	627,601	324,065	26,574	4.23%
Benefits	473,439	426,250	224,996	47,189	11.07%
Purchased Prof. & Tech.	149,300	129,300	86,287	20,000	15.47%
Purchased Property Services	118,000	118,000	90,459	-	0.00%
Other Purchased Services	34,000	34,000	1,854	-	0.00%
Supplies	92,500	92,500	20,701	-	0.00%
Property	12,700	9,700	-	3,000	30.93%
Other Objects	5,750	10,000	13,276	(4,250)	-42.50%
<b>Total</b>	<b>1,539,864</b>	<b>1,447,351</b>	<b>761,638</b>	<b>92,513</b>	<b>6.39%</b>



\* Year-to-Date Figures as of February 2022





# 2500 Business

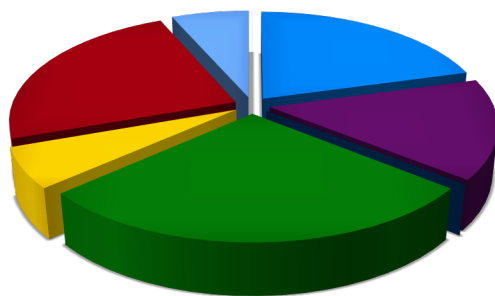
Category	Change	% Inc./Dec.	Impact
Salaries	\$26,574	4.23%	Reflects salaries for anticipated staffing needs
Benefits	\$47,189	11.08%	Reflects adjustments for insurance & retirement rate increases
Purchased Prof. & Technical Services	\$20,000	15.47%	Reflects an increase in professional services
Purchased Property Services	-	0%	No Change
Other Purchased Services	-	0%	No Change
Supplies	-	0%	No Change
Property	\$3,000	30.93%	Increase in equipment needs
Other Objects	(\$4,250)	-42.50%	Professional development fees



# **Operation & Maintenance**

# 2600 Operation & Maintenance

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	2,246,592	2,148,369	1,200,479	98,223	4.57%
Benefits	1,640,761	1,633,315	871,236	7,446	0.46%
Purchased Prof. & Tech.	800	800	500	-	0.00%
Purchased Property Services	3,011,500	2,761,045	1,812,520	250,455	9.07%
Other Purchased Services	660,965	698,245	590,532	(37,280)	-5.34%
Supplies	2,597,700	2,452,410	1,334,025	145,290	5.92%
Property	712,500	157,330	224,324	555,170	352.87%
Other Objects	450	450	150	-	0.00%
<b>Total</b>	<b>10,871,268</b>	<b>9,851,964</b>	<b>6,033,766</b>	<b>1,019,304</b>	<b>10.35%</b>



\* Year-to-Date Figures as of February 2022





# 2600 Operation & Maintenance

Category	Change	% Increase	Impact
Salaries	\$98,223	4.57%	Reflects salaries for anticipated staffing needs
Benefits	\$7,446	0.46%	Reflects adjustments for insurance & retirement rate increases
Purchased Professional Services	-	0%	No Change
Purchased Property Services	\$250,455	9.07%	Additional funds for environmental testing, contracted repairs, maintenance, and surveys/studies
Other Purchased Services	(\$37,280)	-5.34%	Includes fiber optic WAN lease, insurances, & phone service
Supplies	\$145,290	5.92%	Increase based on updated utility rates and utilization as well as building requests
Property	\$555,170	352.87%	Includes maintenance vehicles and classroom furniture purchases supporting programs
Other Objects	-	0%	No Change - Membership, Asbestos Certification



# Operations & Maintenance

## Heating Oil Costs

School Year	Cost Per Gallon	Total Budget
2016-2017	\$1.48	\$444,249
2017-2018	\$1.62	\$368,329
2018-2019	\$1.85	\$325,633
2019-2020	\$2.08	\$327,010
2020-2021	\$1.57	\$192,060
2021-2022	\$1.99	\$223,170
2022-2023*	\$2.73	\$270,270



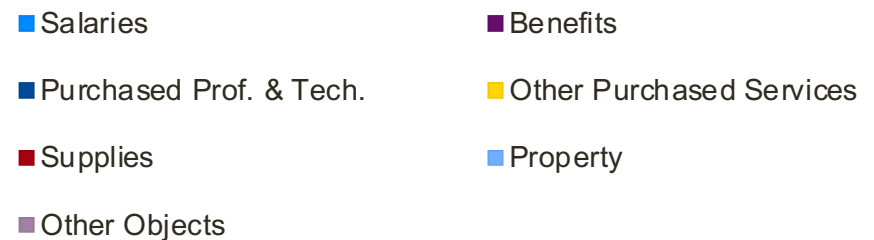
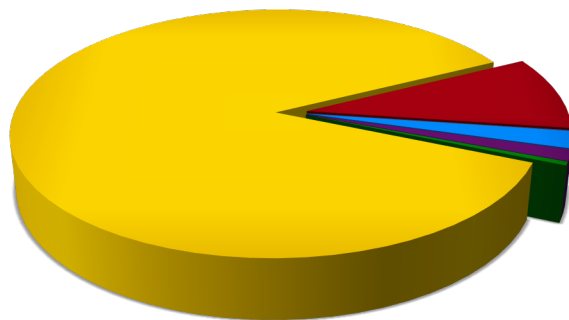


# Transportation



# 2700 Transportation

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	126,749	122,045	73,559	4,704	3.85%
Benefits	83,606	78,800	54,280	4,806	6.10%
Purchased Prof. & Tech.	-	-	-	-	
Purchased Property Services	27,000	27,000	7,140	-	0.00%
Other Purchased Services	4,963,035	4,806,285	1,740,186	156,750	3.26%
Supplies	552,702	422,824	180,793	129,878	30.72%
Property	500	-	-	-	
Other Objects	200	200	-	-	0.0%
<b>Total</b>	<b>5,753,792</b>	<b>5,457,154</b>	<b>2,055,958</b>	<b>296,638</b>	<b>5.44%</b>



\* Year-to-Date Figures as of February 2022



# 2700 Transportation

Category	Change	% Inc./Dec.	Impact
Salaries	\$4,704	3.85%	Reflects current staffing
Benefits	\$4,806	6.10%	Reflects adjustments for insurance & retirement rate increases
Purchased Prof. & Technical Services	-	0%	No Change
Purchased Property Services	-	0%	No Change
Other Purchased Services	\$156,750	3.26%	Reflects an increase in District & IU transportation cost
Supplies	\$128,878	30.72%	Reflects an increase in the cost of parts & fuel
Property	-	0%	No Change



# Transportation

## Fuel Costs

School Year	Cost Per Gallon		Total Budget
	Gas	Diesel	
2016-2017	\$1.42	\$1.51	\$314,172
2017-2018	\$1.47	\$1.57	\$317,529
2018-2019	\$1.80	\$2.01	\$398,235
2019-2020	\$1.65	\$2.08	\$400,960
2020-2021	\$1.42	\$1.62	\$325,714
2021-2022	\$1.80	\$2.08	\$419,414
2022-2023	\$2.56	\$2.78	\$557,472



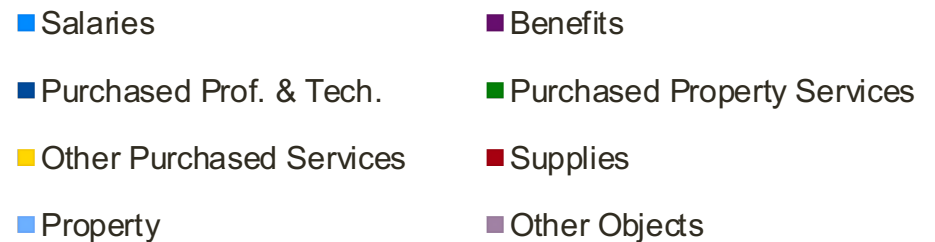
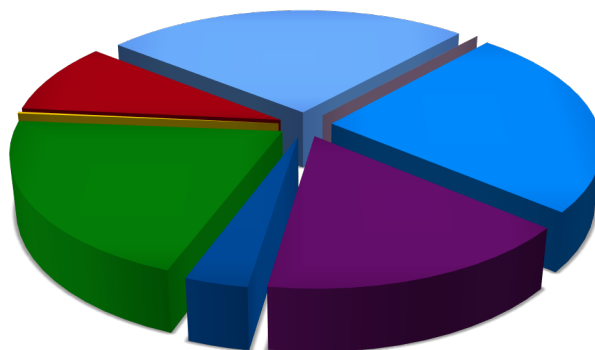


# **Technology & Media Services**



# 2800 Central Support Services

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	927,126	1,241,606	508,420	(314,480)	-25.33%
Benefits	613,565	798,757	330,306	(185,192)	-23.19%
Purchased Prof. & Tech.	121,589	121,161	49,241	428	0.35%
Purchased Property Services	781,502	752,808	262,572	28,694	3.81%
Other Purchased Services	8,500	8,000	2,731	500	6.25%
Supplies	348,038	328,255	301,945	19,783	6.03%
Property	978,825	841,710	611,695	137,115	16.29%
Other Objects	775	775	369	-	0.00%
<b>Total</b>	<b>3,779,920</b>	<b>4,093,072</b>	<b>2,067,279</b>	<b>(313,152)</b>	<b>-7.65%</b>



\* Year-to-Date Figures as of February 2022



# 2800 Central Support Services

Category	Change	% Inc./Dec.	Impact
Salaries	(\$314,480)	-25.33%	Reflects salaries for anticipated staffing needs
Benefits	(\$185,192)	-23.19%	Reflects adjustments for insurance & retirement rate increases
Purchased Prof. & Technical Services	\$428	0.35%	Professional Services
Purchased Property Services	\$28,694	3.81%	Incident IQ Desk Software and increases for equipment services
Other Purchased Services	\$500	6.25%	Reflects the addition of mileage/travel/PD expense
Supplies	\$19,783	6.03%	Creative Cloud, Frontline, and JAMF software, licenses, and data base programs
Property	\$137,115	16.29%	1,200 Chromebooks for 1:1 program, 160 MacBooks (purchase v. lease), and 5 labs to be replaced



# 2900 Other Support Services

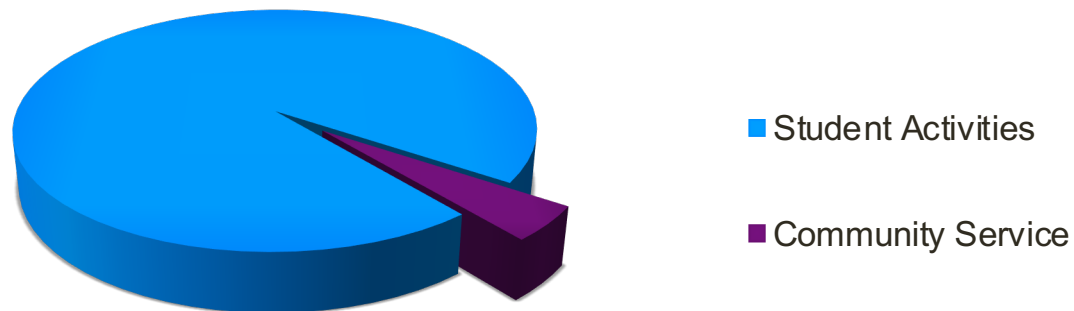
Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	90,000	90,217	89,810	(217)	-0.24%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
<b>Total</b>	<b>90,000</b>	<b>90,217</b>	<b>89,810</b>	<b>(217)</b>	<b>-0.24%</b>

\* Year-to-Date Figures as of February 2022



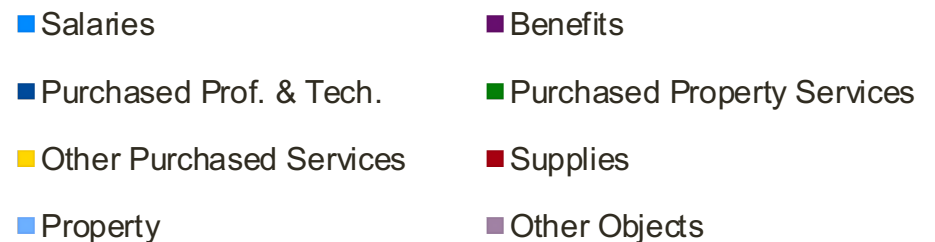
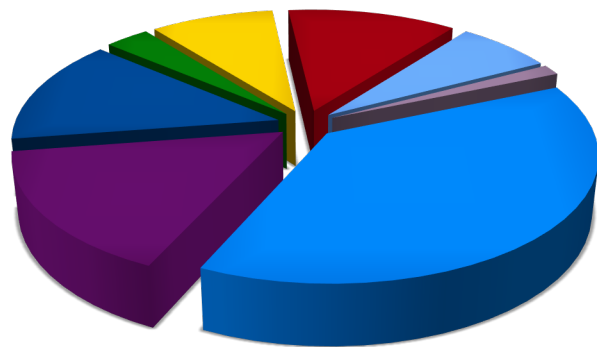
# 3000 Operation of Noninstructional Services

Function	Description	2022-23 Budget	2021-22 Budget	Change	% Inc./Dec.
3100	Food Services	-	-	-	0.00%
3200	Student Activities	2,136,043	2,088,098	47,945	2.30%
3300	Community Service	101,896	104,575	(2,679)	-2.56%
<b>Total</b>		<b>2,237,939</b>	<b>2,192,673</b>	<b>45,266</b>	<b>2.06%</b>



# 3200 Student Activities

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	814,956	822,972	435,016	(8,016)	-0.97%
Benefits	337,783	338,395	194,187	(612)	-0.18%
Purchased Prof. & Tech.	291,156	284,806	175,417	6,350	2.23%
Purchased Property Services	67,950	67,950	45,201	-	0.00%
Other Purchased Services	189,183	189,533	91,079	(350)	-0.18%
Supplies	259,520	251,320	143,571	8,200	3.26%
Property	146,420	120,847	69,404	25,573	21.16%
Other Objects	29,075	12,275	6,439	16,800	136.86%
<b>Total</b>	<b>2,136,043</b>	<b>2,088,098</b>	<b>1,160,314</b>	<b>47,945</b>	<b>2.30%</b>



\* Year-to-Date Figures as of February 2022





# 3200 Student Activities

Category	Change	% Inc./Dec	Impact
Salaries	(\$8,016)	-0.97%	Reflects salaries for anticipated staffing needs
Benefits	(\$612)	-0.18%	Reflects adjustments for insurance & retirement rate increases
Purchased Prof. & Technical Services	\$6,350	2.23%	Reflects a reallocation in professional and technical services (ex. athletic trainer fees)
Purchased Property Services	-	0%	No Change
Other Purchased Services	(\$350)	-0.18%	Slight decrease in athletic transportation costs
Supplies	\$8,200	3.26%	Increase in supplies
Equipment	\$25,573	21.16%	Reflects additional purchases in athletic and band programs
Other Objects	\$16,800	136.86%	Athletic and student activity dues and fees



# 3300 Community Services

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	17,132	17,936	4,493	(804)	-4.48%
Benefits	5,764	7,639	2,686	(1,875)	-24.55%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	75,000	75,000	-	-	0.00%
Supplies	4,000	4,000	2,830	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
<b>Total</b>	<b>101,896</b>	<b>104,575</b>	<b>10,009</b>	<b>(2,679)</b>	<b>-2.56%</b>

\* Year-to-Date Figures as of February 2022



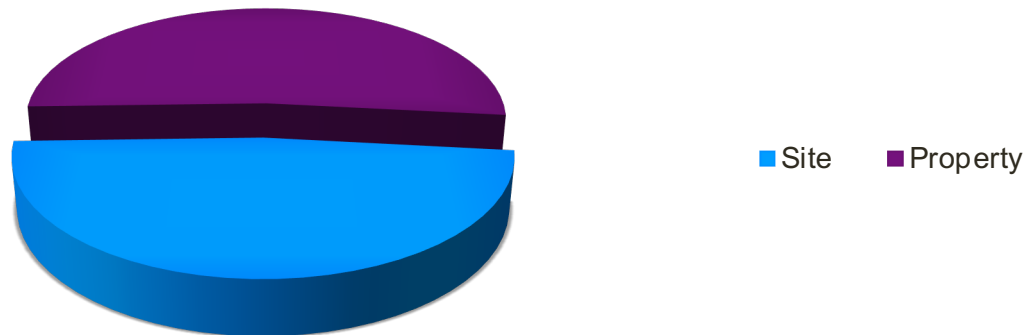
# 3300 Community Services

Category	Change	% Inc./Dec.	Impact
Salaries	(\$804)	-4.48%	Title I Budget
Benefits	(\$1,875)	-24.55%	Title I Budget
Other Purchased Services	-	0%	No Change in Federal Funds
Supplies	-	0%	No Change in Federal Funds



# 4000 Facilities Acquisition

Function	Description	2022-23 Budget	2021-22 Budget	Change	% Inc. /Dec.
4200	Site	51,000	-	51,000	-
4600	Property	55,500	185,000	(129,500)	-70.00%
<b>Total</b>		<b>106,500</b>	<b>185,000</b>	<b>(78,500)</b>	<b>-42.43%</b>





# 4200-4600 Facilities Acquisition

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	51,000	46,000	13,315	5,000	10.87%
Other Purchased Services	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Property	55,500	139,000	80,589	(83,500)	-60.07%
Other Objects	-	-	-	-	0.00%
<b>Total</b>	<b>106,500</b>	<b>185,000</b>	<b>93,904</b>	<b>(78,500)</b>	<b>-42.43%</b>

\* Year-to-Date Figures as of February 2022



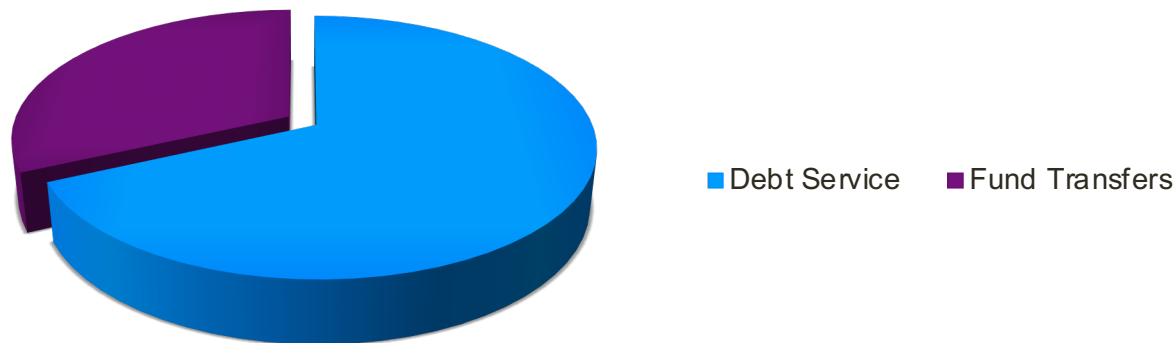


# 4000 Facilities Acquisition

Category	Change	% Inc./Dec.	Impact
Purchased Services	\$5,000	10.87%	Repair and maintenance needs
Facility Improvements	(\$83,500)	-60.07%	Equipment replacement

# 5000 Other Expenditures & Financing

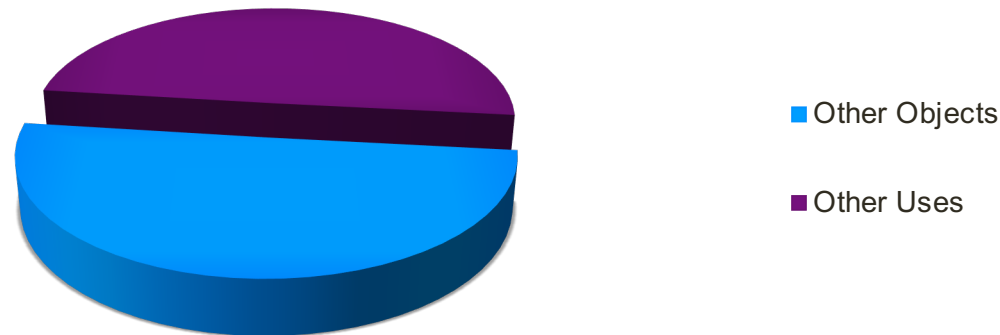
Description	2022-23 Budget	2021-22 Budget	Budget to Budget	% Inc. /Dec.
Debt Service	7,353,542	7,399,203	(45,661)	-0.62%
Fund Transfers	1,500,000	994,971	505,029	50.76%
Budgetary Reserve	-	-	-	
<b>Total</b>	<b>8,853,542</b>	<b>8,394,174</b>	<b>459,368</b>	<b>5.47%</b>



# 5100-5200-5900

## Other Financing Uses

Description	2022-23 Budget	2021-22 Budget	2021-22 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Other Objects	4,452,224	4,630,766	2,267,791	(178,542)	-3.86%
Other Uses	4,401,318	3,763,406	2,688,893	637,912	16.95%
<b>Total</b>	<b>8,853,542</b>	<b>8,394,172</b>	<b>4,956,684</b>	<b>459,370</b>	<b>5.47%</b>



\* Year-to-Date Figures as of February 2022



# **5100 Debt Services**

# **5200 Fund Transfers**

# **5900 Budgetary Reserve**

Category	Change	% Inc./Dec.	Impact
Other Objects	(\$178,542)	-3.86%	Amount budgeted is based on the current debt service & lease payment schedule
Other Uses	\$637,912	16.95%	Amount budgeted is based on the current and future debt service & lease payment schedule



# Current Status

## 2022-2023 Expenditures

Expenditure Budget	<b>\$143,387,183</b>
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## 2022-2023 Revenues

Revenue Budget	<b>\$135,223,411</b>
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**Difference (Revenue to Expenditures) as of March 7, 2022 = \$8,163,772**

## 2021-2022 Capital Reserve Analysis

Balance as of June 30, 2021	\$23,045,117
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Transfer from General Fund	1,500,000
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Estimated Expenditures during 2021-2022:	3,500,000
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<b>June 30, 2022 Estimated Ending Balance</b>	<b>\$21,045,117</b>
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## 2021-2022 Fund Balance

2021-2022 Beginning Fund Balance	\$15,311,768
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Fund Balance Used to Balance 2021-2022 Budget	-1,432,490
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Non-spend, restricted, assigned:	-4,489,603
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Transfer to Capital Reserve or commit or assign (estimated)	0
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<b>June 30, 2022 Estimated Ending Fund Balance*</b>	<b>\$9,389,675</b>
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\* Includes Athletic Fund