

A collage of school supplies including a calculator, pencils, a notebook, and a bar chart. The calculator is in the top left, showing buttons for 6, 3, 00, and a plus sign. A black pencil and two blue pencils are scattered around. A spiral notebook is in the top right. A bar chart with blue bars is in the bottom left. A colorful geometric pattern of triangles in blue, orange, red, green, and purple is in the bottom right.

WEST SHORE SCHOOL DISTRICT

General Fund Expenditure Budget 2020-2021

Presented March 2020



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A top-down view of a desk with various office supplies. In the top left, a portion of a white calculator is visible, showing keys for '+', '=', '6', '3', '2', and '00'. A black pencil lies horizontally across the top left. In the bottom left, a blue bar chart is partially visible on a white sheet of paper, with two blue pencils resting on it. In the top right, a spiral-bound notebook with a green cover is partially visible. In the bottom right, a colorful geometric pattern of paper scraps in shades of blue, purple, green, and red is visible, with a yellow pencil and a red pencil resting on it. The central area of the image is a plain white surface with the text 'Budget Overview' written in a bold, blue, sans-serif font.

Budget Overview



Budget Overview

Major Budget “Commonalities”

- Contractual salary increases
- Retirement rate of 34.51%
- Insurances
 - Health Insurance cost include a 11.5% increase
- Reclassification of expenditures



Staffing – New Budget Items

Professional Positions

- STEAM Teacher
- Counselor – Allen Middle School & Hillside Elementary

Support Positions

- Technology Application Support



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

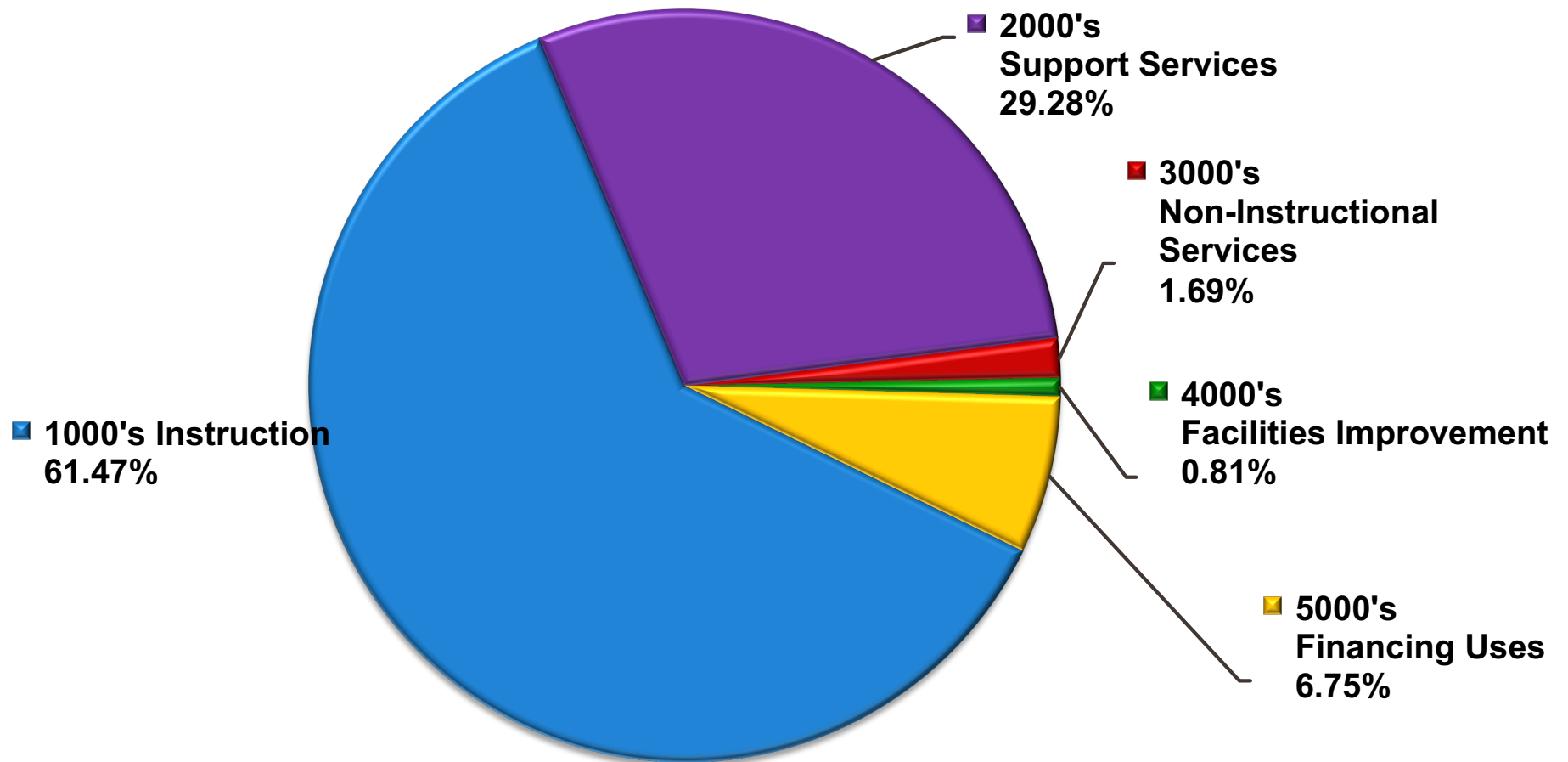
- This category includes current debt service expenditures and other expenses, such as the transfer of monies from one fund to another.



General Fund Budget Functions

Function	Description	2020-21	% of Total Budget
1100	Regular Programs	60,084,860	46.12%
1200	Special Programs	17,862,407	13.71%
1300	Vocational Programs	1,493,058	1.15%
1400	Other Programs	146,361	0.11%
1500	Federal Non-Public	30,651	0.02%
1700	Community Programs	466,028	0.36%
2100	Support Services - Pupil Personnel	5,299,712	4.07%
2200	Support Services - Instructional Staff	1,212,271	0.93%
2300	Support Services - Administration	7,827,667	6.01%
2400	Support Services - Pupil Health	2,425,763	1.86%
2500	Support Services - Business	1,336,110	1.03%
2600	Operation & Maintenance	10,486,991	8.05%
2700	Student Transportation	5,533,459	4.25%
2800	Support Services - Central	3,923,469	3.01%
2900	Other Support Services	90,606	0.07%
3200	Student Activities	2,095,346	1.61%
3300	Community Services	101,838	0.08%
4000	Facilities Acquisition	1,061,045	0.81%
5000	Other Financing Uses	8,789,338	6.75%
Total		130,266,982	100%

General Fund Budget Functions Comparison

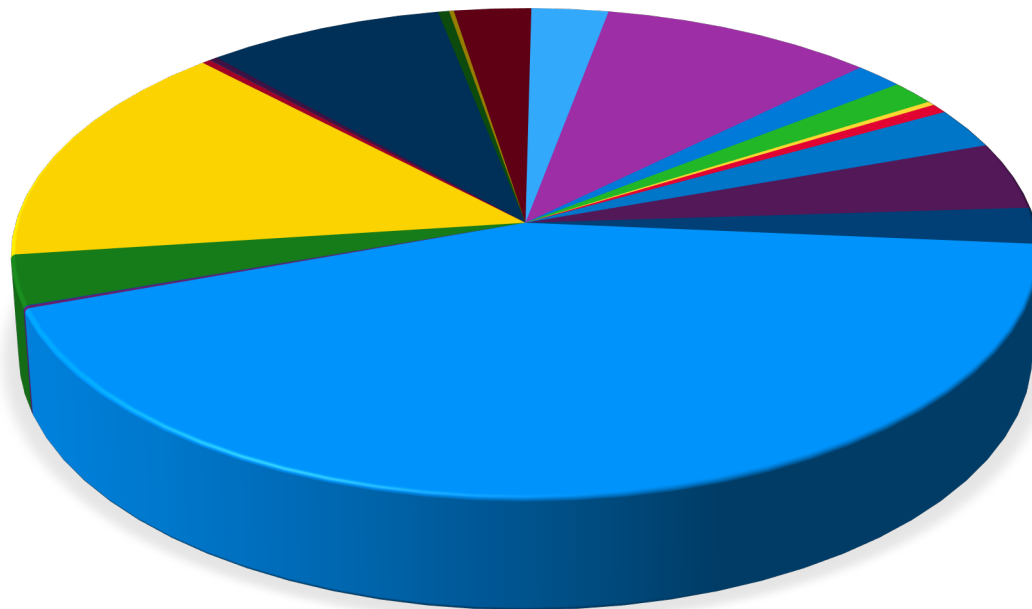
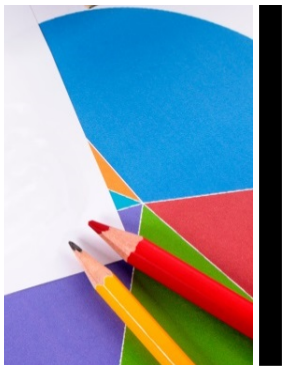




General Fund Budget Object Categories

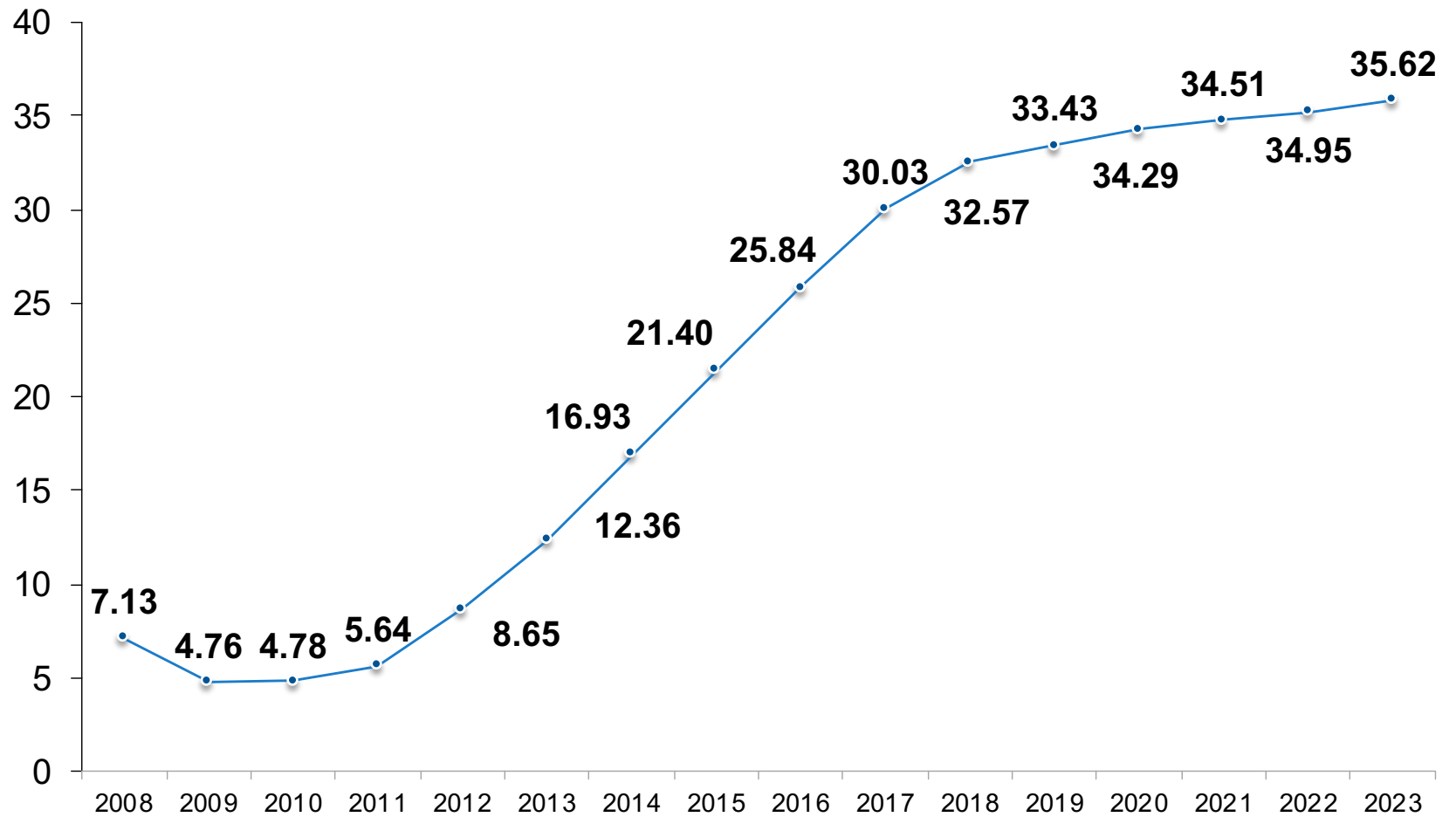
Description	2020-2021	% of Total	2019-2020	Change	% Inc./Dec.
Salaries	56,090,243	43.06%	53,786,873	2,303,370	4.28%
Life	193,535	0.15%	180,028	13,506	7.50%
Vision	54,407	0.04%	54,075	332	0.61%
Social Security	4,272,751	3.28%	4,129,219	143,532	3.48%
Retirement	19,478,606	14.95%	18,728,434	750,172	4.01%
Graduate Credits	405,000	0.31%	370,000	35,000	9.46%
Unemployment Compensation	20,000	0.02%	40,000	(20,000)	-50.00%
Workers' Compensation	365,000	0.28%	365,000	-	0.00%
Hospitalization	10,993,359	8.44%	10,558,667	434,692	4.12%
Dental	512,028	0.39%	514,452	(2,423)	-0.47%
Other Benefits	215,000	0.17%	220,000	(5,000)	-2.27%
Purchased Prof & Tech. Services	3,559,314	2.73%	3,254,314	305,000	9.37%
Purchased Property Services	3,544,833	2.72%	3,720,941	(176,108)	-4.73%
Other Purchased Services	12,679,432	9.73%	12,322,902	356,530	2.89%
Supplies	2,248,655	1.73%	1,945,646	303,009	15.57%
Natural Gas, Electricity, Oil, Gas	2,103,315	1.61%	2,042,183	61,132	2.99%
Textbooks	356,845	0.27%	175,723	181,122	103.07%
AV Material/Software	802,093	0.62%	725,170	76,923	10.61%
Property	3,475,628	2.67%	2,839,120	636,507	22.42%
Other Objects	5,777,135	4.43%	2,030,601	3,746,534	184.50%
Other Use of Funds	3,119,803	2.39%	6,434,913	(3,315,110)	-51.52%
Total	130,266,982	100.00%	124,438,262	5,828,720	4.68%

General Fund Object Code Comparison



- Salaries - 43.00%
- Life - 0.14%
- Vision - 0.04%
- Social Security - 3.30%
- Retirement - 14.97%
- Graduate Credits - 0.30%
- Unemployment Compensation - 0.03%
- Workers' Compensation - 0.29%
- Hospitalization - 8.44%
- Dental - 0.41%
- Other Benefits - 0.18%
- Purchased Prof & Tech. Services - 2.60%
- Purchased Property Services - 3.08%
- Other Purchased Services - 9.86%
- Supplies - 1.63%
- Natural Gas, Electricity, Oil, Gas - 1.63%
- Textbooks - 0.14%
- AV Material - 0.58%
- Property - 2.60%
- Other Objects - 1.62%
- Other Use of Funds - 5.14%

PSEERS Historical & Projected Employer Contribution Rates



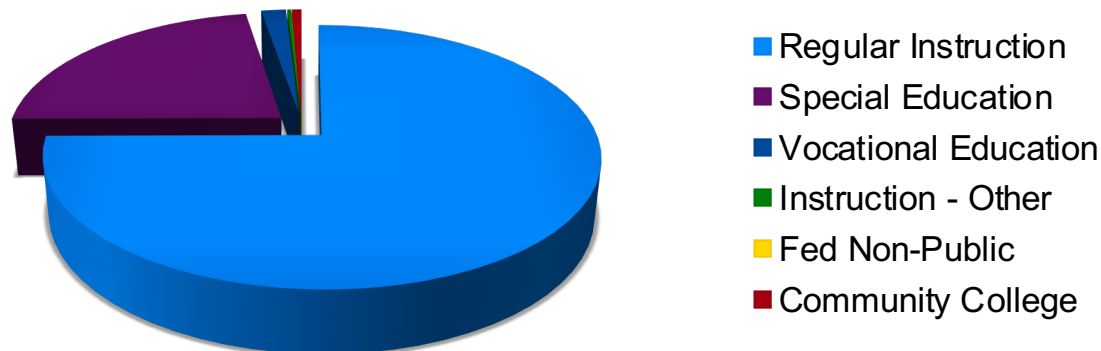
A top-down view of a desk with various school supplies. In the top left, a portion of a white calculator is visible, showing keys for '6', '3', '+', and '='. To its right is a spiral-bound notebook with a green cover. The center of the image is dominated by a large, blank white sheet of paper. In the bottom left, there are several blue pencils and a piece of paper with a blue bar chart. In the bottom right, there are several colored pencils (red, yellow, green) and a piece of paper with a colorful geometric pattern. The entire scene is set against a dark background.

Curriculum



1000 Instruction

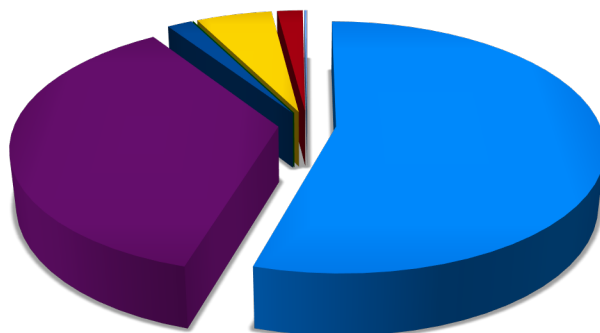
Function	Description	2020-21 Budget	2019-20 Budget	Change	% Inc. /Dec.
1100	Regular Instruction	60,084,860	57,572,999	2,511,861	4.36%
1200	Special Education	17,862,407	17,272,478	589,929	3.42%
1300	Vocational Education	1,493,058	1,321,470	171,588	12.98%
1400	Instruction - Other	146,361	194,079	(47,718)	-24.59%
1500	Federal Non-Public	30,651	15,000	15,651	104.3%
1700	Community College	466,028	511,355	(45,327)	-8.86%
Total		80,083,365	76,887,381	3,195,984	4.16%





1100 Regular Instruction

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	32,768,313	31,561,299	14,521,961	1,207,014	3.82%
Benefits	21,713,288	21,067,178	11,208,244	646,110	3.07%
Purchased Prof. & Tech.	1,085,402	698,106	594,264	387,296	55.48%
Purchased Property Services	20,690	22,915	5,886	(2,225)	-9.71%
Other Purchased Services	3,271,619	3,118,507	1,344,874	153,112	4.91%
Supplies	1,108,963	922,443	669,276	186,519	20.22%
Property	92,260	150,526	85,376	(58,266)	-38.71%
Other Objects	24,325	24,735	10,394	(410)	-1.66%
Total	60,084,860	57,565,709	28,440,274	2,519,151	4.38%



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

* Year-to-Date Figures as of February 2020



1100 Regular Instruction

Category	Change	% Inc./Dec.	Impact
Salaries	\$1,207,014	3.82%	Reflects anticipated staffing needs
Benefits	\$646,110	3.07%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Purchased Prof. & Tech	\$387,296	55.48%	Majority of the increase is for contracted substitute teachers
Purchased Property Services	(\$2,225)	-9.71%	Reduction in building level repair services
Other Purchased Services	\$153,112	4.91%	Field trip expense was moved from 2290 to 1100 as per PDE requirements
Supplies	\$186,519	20.22%	Reflects an increase in textbook expense and increased CAG allocations
Property	(\$58,266)	-38.71%	Reflects building needs for equipment
Other Objects	(\$410)	-1.66%	Reflects a slight reduction in dues and fees

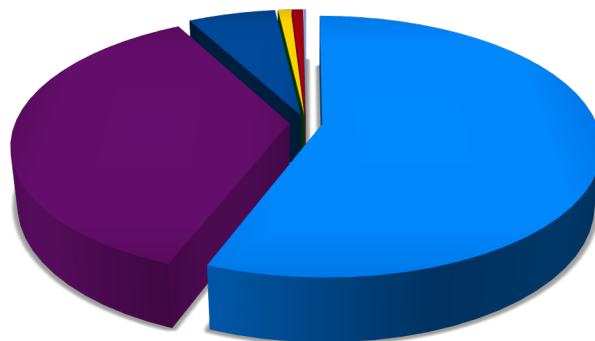
A collage of educational supplies including a calculator, a spiral notebook, a bar chart, and colored pencils. The background is a white sheet of paper with the text "Special Education / Pupil Services" in the center. The calculator is in the top left, the spiral notebook is in the top right, the bar chart is in the bottom left, and the colored pencils are in the bottom right.

Special Education / Pupil Services



1200 Special Education

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	9,259,327	8,808,480	4,315,272	450,847	5.12%
Benefits	6,006,764	5,660,854	3,160,257	345,910	6.11%
Purchased Prof. & Tech.	1,002,479	1,194,874	288,860	(192,395)	-16.10%
Purchased Property Services	-	4,000	5,107	(4,000)	-100.00%
Other Purchased Services	1,434,858	1,460,789	2,272,755	(25,931)	-1.78%
Supplies	130,354	115,056	95,804	15,298	13.30%
Property	20,035	20,050	188,966	(15)	-0.07%
Other Objects	8,590	8,375	2,814	215	2.57%
Total	17,862,407	17,272,478	10,329,835	589,929	3.42%



* Year-to-Date Figures as of February 2020



1200 Special Education

Category	Change	% Inc./Dec.	Impact
Salaries	\$450,847	5.12%	Reflects contractual obligations
Benefits	\$345,910	6.11%	Reflects adjustments to insurance categories for actual enrollments and insurance premium & retirement rate increases
Purchased Prof. & Tech.	(\$192,395)	-16.10%	Reflects services needed for the 2020-2021 school year and substitute teachers
Purchased Property Services	(\$4,000)	-100%	
Other Purchased Services	(\$25,931)	-1.78%	Reflects decrease for Special Ed. Tuition due to shift to contracted service
Supplies	\$15,298	13.30%	Reflects increase in supply requests
Property	(\$15)	-.07%	Reflects slight decrease in equipment requests
Other Objects	\$215	2.57%	Reflects funds for professional organizations and professional development



1300 Vocational Education

Description	2020-21 Budget	2019-20 Budget	2019-20 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	1,493,058	1,321,470	993,503	171,588	12.98%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	1,493,058	1,321,470	993,503	171,588	12.98%

* Year-to-Date Figures as of February 2020



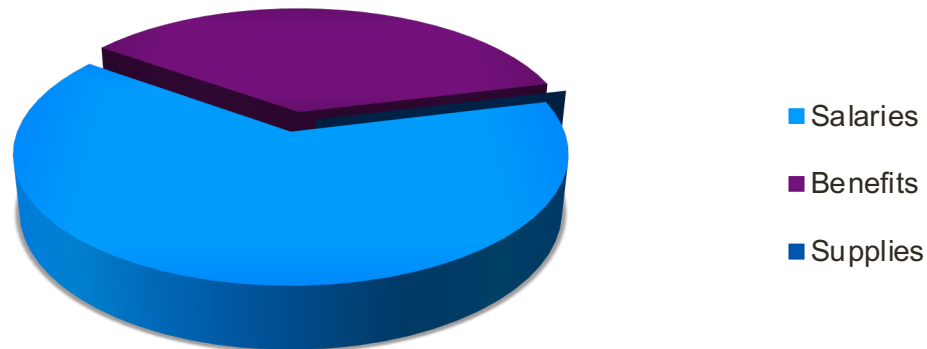
1300 Vocational Education

Category	Change	% Inc./Dec.	Impact
Other Purchased Services	\$171,588	12.98%	District cost is based upon five year, average daily, membership at Cumberland Perry Area Vocational Technical School



1400 Other Instruction

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	93,396	122,495	36,386	(29,099)	-23.76%
Benefits	52,965	70,929	26,386	(17,964)	-25.33%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	-	-	-	-	0.00%
Supplies	-	655	6	(655)	-100.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	146,361	194,079	62,777	(47,718)	-24.59%



* Year-to-Date Figures as of February 2020



1400 Other Instruction

Category	Change	% Inc./Dec.	Impact
Salaries	(\$29,099)	-23.76%	Reflects a reduction in driver's education and summer school
Benefits	(\$17,964)	-25.33%	Reflects adjustments to insurance categories for actual enrollments and insurance premium & retirement rate increases
Services	0	0%	No Change
Other Services	0	0%	No Change
Supplies	(\$655)	-100%	Reflects a reduction in summer school supplies



1700 Community College Education

Description	2020-21 Budget	2019-20 Budget	2019-20 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	466,028	511,355	333,610	(45,327)	-8.86%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	466,028	511,355	333,610	(45,327)	-8.86%

* Year-to-Date Figures as of February 2020



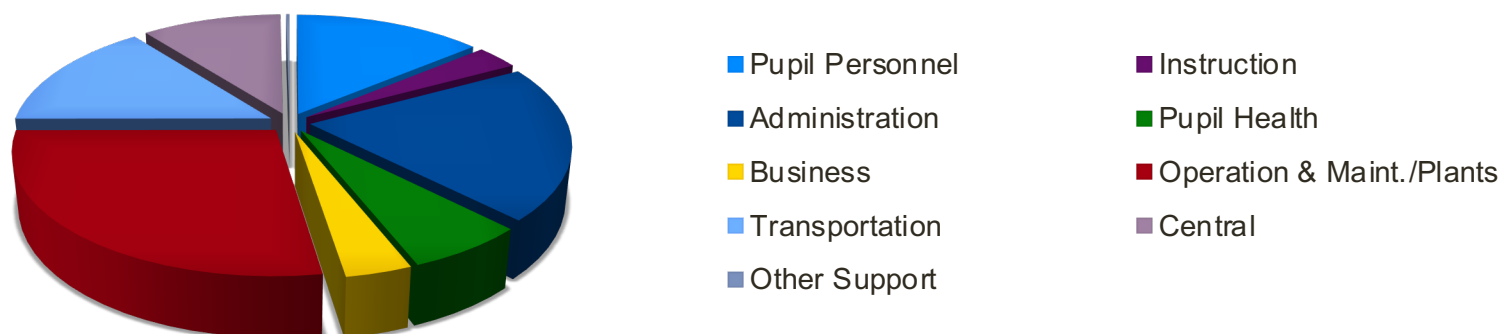
1700 Community College Education

Category	Change	% Inc./Dec.	Impact
Other Purchased Services	(\$45,327)	-8.86%	Reflects a reduction in HACCC sponsorship per new agreement



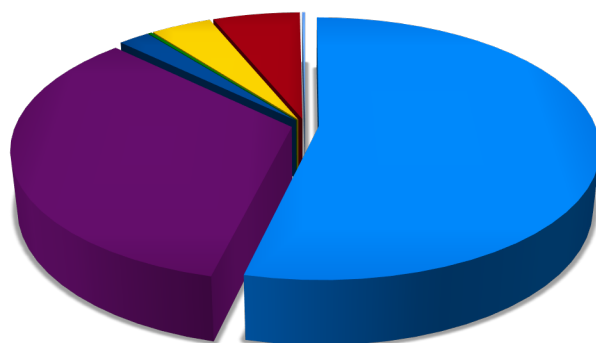
2000 Support Services

Function	Description	2020-21 Budget	2019-20 Budget	Change	% Inc./Dec.
2100	Pupil Personnel	5,299,712	4,875,765	423,947	8.69%
2200	Instruction	1,212,271	1,257,640	(45,369)	-3.61%
2300	Administration	7,827,667	7,616,012	211,655	2.78%
2400	Pupil Health	2,425,763	2,281,429	144,334	6.33%
2500	Business	1,336,110	1,294,705	41,405	3.20%
2600	Operation & Maint./Plants	10,486,991	10,139,509	347,482	3.43%
2700	Transportation	5,533,459	5,352,314	181,145	3.38%
2800	Central	3,923,469	3,541,206	382,263	10.79%
2900	Other Support	90,606	90,986	(380)	-0.42%
Total		38,136,048	36,449,567	1,686,481	4.63%



2100 Pupil Personnel

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	2,849,379	2,587,950	1,325,930	261,429	10.10%
Benefits	1,773,563	1,616,425	963,329	157,137	9.72%
Purchased Prof. & Tech.	114,250	95,100	7,276	19,150	20.14%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	13,100	13,700	6,860	(600)	-4.38%
Supplies	221,620	265,790	157,311	(44,170)	-16.62%
Property	317,000	288,000	143,150	29,000	10.07%
Other Objects	10,800	8,800	4,601	2,000	22.73%
Total	5,299,712	4,875,765	2,608,458	423,946	8.69%



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

* Year-to-Date Figures as of February 2020

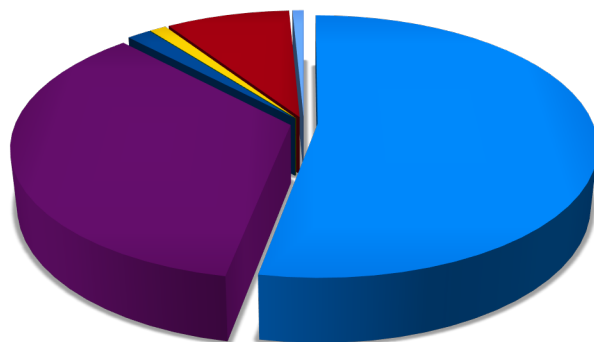


2100 Pupil Personnel

Category	Change	% Inc./Dec.	Impact
Salaries	\$261,429	10.10%	Reflects contractual obligations and the addition of a counselor for Allen Middle School and Hillside Elementary
Benefits	\$157,137	9.72%	Reflects adjustments to insurance categories for actual enrollments and insurance premium & retirement rate increases
Purchased Prof. & Tech. Services	\$19,150	20.14%	Reflects addition of psychological services
Other Purchased Services	(\$600)	-4.38%	Reflects a decrease in travel and conferences for pupil services, guidance, and psychologists
Supplies	(\$44,170)	-16.62%	Reflects a reduction in safety supplies, Stop the Bleed Training, and School Gate Guardian supplies
Equipment	\$29,000	10.7%	Added security equipment & cameras at Rossmoyne
Other Objects	\$2,000	22.73%	Added conferences and memberships

2200 Instruction - Staff

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	642,656	613,444	311,645	29,212	4.76%
Benefits	422,969	415,837	240,995	7,132	1.72%
Purchased Prof. & Tech.	20,000	36,450	22,632	(16,450)	-45.13%
Purchased Property Services	50	50	-	-	0.00%
Other Purchased Services	14,000	68,950	42,518	(54,950)	-79.70%
Supplies	103,276	104,534	62,134	(1,257)	-1.20%
Property	9,320	18,375	2,445	(9,055)	-49.28%
Other Objects	-	-	-	-	0.00%
Total	1,212,271	1,257,640	682,370	(45,368)	-3.61%



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

* Year-to-Date Figures as of February 2020



2200 Instruction - Staff

Category	Change	% Inc./Dec.	Impact
Salaries	\$29,212	4.76%	Reflects current professional and support positions
Benefits	\$7,132	1.72%	Reflects adjustments to insurance categories for actual enrollments and insurance premium & retirement rate increases
Purchased Prof. & Technical Services	(\$16,450)	-34.16%	Reflects a reduction in Professional Development & Title I
Other Purchased Services	(\$54,950)	-79.70%	Field trip expense was moved from 2290 to 1100 as per PDE requirements
Supplies	(\$1,257)	-1.20%	Slight reduction in supply costs
Property	(\$9,055)	-49.28%	2019-2020 one-time equipment purchase

2300 Administration

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	4,210,173	4,071,382	2,405,718	138,791	3.41%
Benefits	2,564,275	2,500,960	1,726,366	63,315	2.53%
Purchased Prof. & Tech.	682,300	664,800	378,537	17,500	2.63%
Purchased Property Services	49,348	54,576	2,959	(5,228)	-9.58%
Other Purchased Services	107,140	99,052	49,007	8,088	8.17%
Supplies	200,996	202,928	71,406	(1,932)	-0.95%
Property	2,100	10,979	3,553	(8,879)	-80.87%
Other Objects	11,335	11,335	4,423	-	0.00%
Total	7,827,667	7,616,012	4,641,968	211,655	2.78%



* Year-to-Date Figures as of February 2020



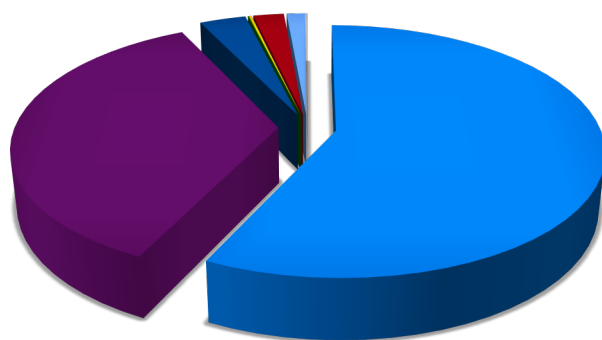
2300 Administration

Category	Change	% Inc./Dec.	Impact
Salaries	\$138,791	3.41%	Reflects current administration and support positions
Benefits	\$63,315	2.53%	Reflects adjustments to insurance categories for actual enrollments and insurance premium & retirement rate increases
Purchased Prof. & Technical Services	\$17,500	2.63%	Reflects an increase in honorariums, other professional services, summer work, and curriculum pay
Purchased Property Services	(\$5,228)	-9.58%	Decrease in budgeted repairs and maintenance
Other Purchased Services	\$8,088	8.17%	Reflects an increase in Community Relations publications & professional development
Supplies	(\$1,932)	-.95%	Reflects a slight decrease in administrative supplies & software
Property	(\$8,879)	-80.87%	Reflects a reduction in building equipment needs
Other Objects	\$0	0	No change



2400 Pupil Health

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	1,406,138	1,303,306	663,188	102,832	7.89%
Benefits	869,149	814,178	469,234	54,971	6.75%
Purchased Prof. & Tech.	86,550	75,920	79,029	10,630	14.00%
Purchased Property Services	1,300	1,300	-	-	0.00%
Other Purchased Services	4,200	4,200	(5,475)	-	0.00%
Supplies	47,926	50,275	28,352	(2,349)	-4.67%
Property	8,700	30,950	26,070	(22,250)	-71.89%
Other Objects	1,800	1,300	-	500	38.46%
Total	2,425,763	2,281,429	1,260,398	144,334	6.33%



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

* Year-to-Date Figures as of February 2020



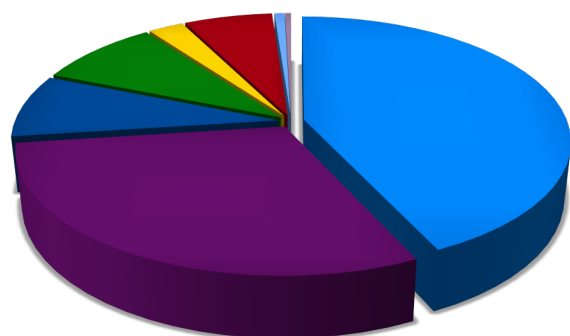
2400 Pupil Health

Category	Change	% Inc./Dec.	Impact
Salaries	\$102,832	7.89%	Reflects current contractual salary obligations and current positions
Benefits	\$54,971	6.75%	Reflects adjustments to insurance categories for actual enrollments and insurance premium & retirement rate increases
Purchased Prof. & Technical Services	\$10,630	14.00%	Reflects an increase in PT Services
Purchased Property Services	\$0	0	No Change
Other Purchased Services	0	0	No Change
Supplies	(\$2,349)	-4.67%	Reflects a decrease for medical supplies
Property	(22,250)	-71.89%	2019-2020 one-time equipment purchase
Other	0	0	No Change



2500 Business

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	575,369	552,245	330,619	23,124	4.19%
Benefits	398,991	361,460	272,269	37,531	10.38%
Purchased Prof. & Tech.	109,300	104,300	87,826	5,000	4.79%
Purchased Property Services	118,000	117,500	96,164	500	0.43%
Other Purchased Services	34,000	32,000	5,061	2,000	6.25%
Supplies	85,000	82,000	45,725	3,000	3.66%
Property	9,700	42,700	35,920	(33,000)	-77.28%
Other Objects	5,750	2,500	3,446	3,250	130.00%
Total	1,336,110	1,294,705	877,031	41,406	3.20%



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

* Year-to-Date Figures as of February 2020



2500 Business

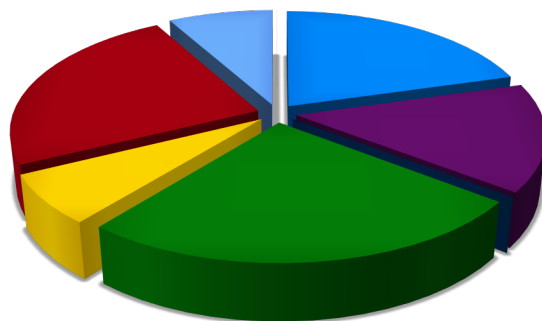
Category	Change	% Inc./Dec.	Impact
Salaries	\$23,124	4.19%	Reflects current administrative and support positions
Benefits	\$37,531	10.38%	Reflects adjustments to insurance categories for actual enrollments and insurance premium & retirement rate increases
Purchased Prof. & Technical Services	\$5,000	4.79%	Reflects an increase in professional services
Purchased Property Services	\$500	.43%	Slight increase in postage machine rental
Other Purchased Services	\$2,000	6.25%	Reflects an increase for Business Office professional development
Supplies	\$3,000	3.66%	Reflects an increase in office supplies
Property	(33,000)	-77.28%	2019-2020 included purchase of new mail truck
Other Objects	\$3,250	130.00%	Increase in professional development fees



**Operations
and
Maintenance**

2600 Operations and Maintenance

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	2,153,314	2,100,620	1,241,153	52,693	2.51%
Benefits	1,563,937	1,524,379	1,000,154	39,558	2.60%
Purchased Prof. & Tech.	800	1,600	600	(800)	-50.00%
Purchased Property Services	2,662,706	2,182,565	2,032,353	480,141	22.00%
Other Purchased Services	714,329	699,766	597,840	14,563	2.08%
Supplies	2,542,755	2,233,923	1,510,371	308,832	13.82%
Property	848,700	1,396,405	1,263,063	(547,705)	-39.22%
Other Objects	450	250	119	200	80.00%
Total	10,486,991	10,139,509	7,645,652	347,482	3.43%



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

* Year-to-Date Figures as of February 2020

2600 Operations and Maintenance

Category	Change	% Increase	Impact
Salaries	\$52,693	2.51%	Reflects current administrative and support positions
Benefits	\$39,558	2.60%	Reflects adjustments to insurance categories for actual enrollments and insurance premium & retirement rate increases
Purchased Professional Services	(\$800)	-50.00%	Reflects a reduction in stadium cleanup expenses
Purchased Property Services	\$480,141	22.00%	Reflects school opening FFE and HVAC services at Rossmoyne, stormwater fees, and updates to service budgets based on actual expenses
Other Purchased Services	\$14,565	2.08%	Includes increase for fiber optic WAN lease and estimated insurance costs
Supplies	\$308,832	13.82%	Contains projected utility rates and adjustments to budget reflecting actual expenditures
Property	(\$547,705)	-39.22%	Includes maintenance vehicles & equipment and classroom furniture purchase to support personalized learning for third grade students
Other Objects	\$200	80%	Slight increase in asbestos recertification cost



Operations and Maintenance

Heating Oil Costs

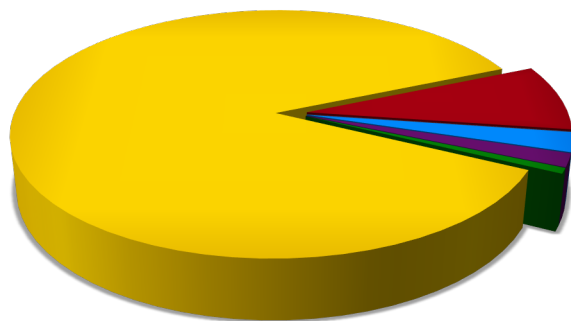
School Year	Cost Per Gallon	Total Budget
2012-2013	2.75	\$1,188,050
2013-2014	2.98	\$1,006,346
2014-2015	3.02	\$970,972
2015-2016	2.06	\$739,824
2016-2017	1.48	\$444,249
2017-2018	1.62	\$368,329
2018-2019	1.85	\$325,633
2019-2020	2.08	\$327,010
2020-2021*	2.35	\$249,605

A top-down view of a desk with various items: a white calculator with black buttons, a spiral-bound notebook with a green cover, a white sheet of paper with the word 'Transportation' written in blue, and several colorful paper scraps (blue, red, green, purple) and pencils (blue, red, yellow) scattered around.

Transportation

2700 Transportation

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	139,746	142,076	73,682	(2,330)	-1.64%
Benefits	95,756	97,248	63,971	(1,492)	-1.53%
Purchased Prof. & Tech.	-	-	-	-	
Purchased Property Services	40,150	40,150	13,185	-	0.00%
Other Purchased Services	4,781,847	4,641,380	1,884,293	140,467	3.03%
Supplies	475,760	431,260	394,047	44,500	10.32%
Property	-	-	-	-	
Other Objects	200	200	162	-	0.0%
Total	5,533,459	5,352,314	2,429,341	181,144	3.38%



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

* Year-to-Date Figures as of February 2020



2700 Transportation

Category	Change	% Inc./Dec.	Impact
Salaries	(\$2,330)	-1.64%	Reflects current staff
Benefits	(\$1,492)	-1.53%	Reflects adjustments to insurance categories for actual enrollments and insurance premium & retirement rate increases
Purchased Prof. & Technical Services	\$0	0	No Change
Purchased Property Services	\$0	0	No Change
Other Purchased Services	\$140,467	3.03%	Reflects an increase in District & IU transportation costs
Supplies	\$44,500	10.32%	Includes estimated fuel costs
Property	\$0	0	No Change



Transportation

Fuel Costs

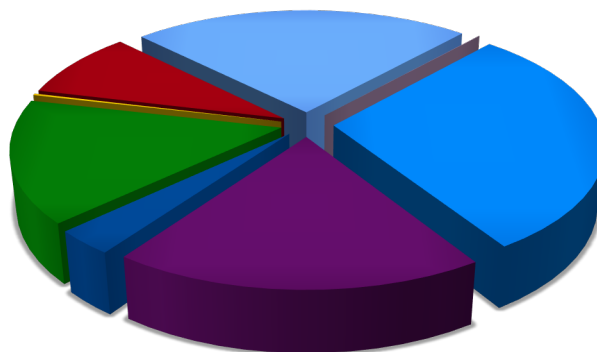
School Year	Cost Per Gallon		Total Budget
	Gas	Diesel	
2012-2013	2.56	2.91	\$843,547
2013-2014	2.76	3.02	\$715,218
2014-2015	2.78	3.04	\$705,450
2015-2016	1.81	2.14	\$430,510
2016-2017	1.42	1.51	\$314,172
2017-2018	1.47	1.57	\$317,529
2018-2019	1.80	2.01	\$398,235
2019-2020	1.65	2.08	\$400,960
2020-2021*	1.80	2.38	\$453,460

A collage of office supplies including a calculator, a spiral notebook, a bar chart, and colored pencils on a white background. The calculator is in the top left, the spiral notebook is in the top right, a bar chart is in the bottom left, and several colored pencils are in the bottom right. The text "Technology and Media Services" is centered in the middle of the collage.

Technology and Media Services

2800 Central Support Services

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	1,150,700	1,123,507	643,539	27,193	2.42%
Benefits	740,808	712,537	467,325	28,272	3.97%
Purchased Prof. & Tech.	121,969	145,057	101,672	(23,088)	-15.92%
Purchased Property Services	613,639	561,535	300,795	52,104	9.28%
Other Purchased Services	8,500	7,700	3,826	800	10.39%
Supplies	342,080	249,560	237,567	92,520	37.07%
Property	944,248	740,060	359,280	204,188	27.59%
Other Objects	1,525	1,250	1,140	275	22.00%
Total	3,923,469	3,541,206	2,115,144	382,264	10.79%



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

* Year-to-Date Figures as of February 2020

2800 Central Support Services

Category	Change	% Inc./Dec.	Impact
Salaries	\$27,193	2.42%	Salary adjustments based on current staff
Benefits	\$28,272	3.97%	Reflects adjustments to insurance categories for actual enrollments and insurance premium & retirement rate increases
Purchased Prof. & Technical Services	(\$23,088)	-15.92%	Reduction due to removal of CAOLA Admin. Fee
Purchased Property Services	\$52,104	9.28%	Reflects an increase due to CAOLA expense for more students
Other Purchased Services	\$800	10.39%	Reflects the addition of mileage, travel, and professional development expense
Supplies	\$92,520	37.07%	Reflects an increase in software, licenses, and database programs
Property	\$204,188	27.59%	Reflects Elementary Access Point Upgrade; 1,529 Chromebooks for secondary schools; educational opportunities; and replacement of memory, drives, mimeos, printers, projectors, computers, iPads, Business labs, and laptops for administration



2900 Other Support Services

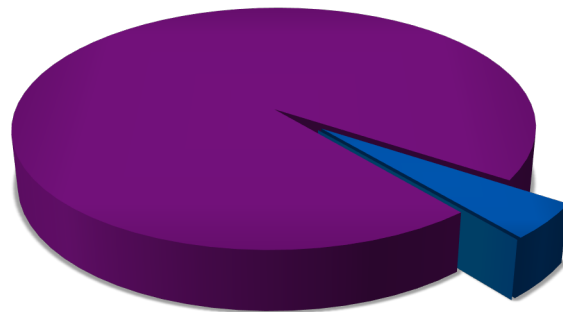
Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	90,606	90,986	90,986	(380)	-0.42%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	90,606	90,986	90,986	(380)	-0.42%

* Year-to-Date Figures as of February 2020



3000 Operation of Noninstructional Services

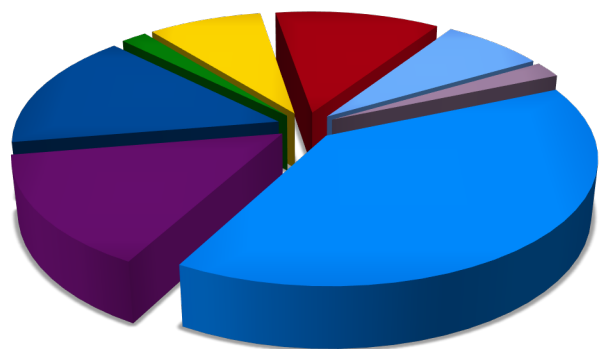
Function	Description	2020-21 Budget	2019-20 Budget	Change	% Inc./Dec.
3100	Food Services	-	-	-	0.00%
3200	Student Activities	2,095,346	1,897,579	197,768	10.42%
3300	Community Service	101,838	103,782	(1,943)	-1.87%
Total		2,197,184	2,001,360	195,824	9.78%



- Food Services
- Student Activities
- Community Service

3200 Student Activities

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	824,154	782,668	372,859	41,487	5.30%
Benefits	301,959	310,508	170,387	(8,549)	-2.75%
Purchased Prof. & Tech.	315,210	223,107	62,495	92,104	41.28%
Purchased Property Services	38,950	37,750	289	1,200	3.18%
Other Purchased Services	171,147	178,047	17,331	(6,900)	-3.88%
Supplies	248,178	226,299	8,743	21,879	9.67%
Property	152,923	126,575	14,131	26,348	20.82%
Other Objects	42,825	12,625	6,629	30,200	239.21%
Total	2,095,346	1,897,579	652,864	197,768	10.42%



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

* Year-to-Date Figures as of February 2020



3200 Student Activities

Category	Change	% Inc./Dec	Impact
Salaries	\$41,487	5.30%	Reflects current salaries
Benefits	(\$8,549)	-2.75%	Reflects current benefits
Purchased Prof. & Technical Services	\$92,104	41.28%	Reflects an increase in professional/technical services (ex. athletic trainer fees)
Purchased Property Services	\$1,200	3.18%	Reflects an increase in athletic purchased services
Other Purchased Services	(\$6,900)	-3.88%	Reflects a reduction in athletic transportation costs
Supplies	\$21,879	9.67%	Reflects an increase in game operating expenses and supplies for student activities, athletics, and band
Equipment	\$26,348	20.82%	Reflects the purchase of a baritone sax for Crossroads Middle School; electronic piano for Highland Elementary; raincoats, drum harnesses, and drum stands for the marching band; and band risers
Other Objects	\$30,200	239.21%	Athletic and student activity dues and fees



3300 Community Services

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	17,576	17,398	14,793	177	1.02%
Benefits	5,263	7,383	6,135	(2,121)	-28.72%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	75,000	75,000	-	-	0.00%
Supplies	4,000	4,000	10,465	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	101,838	103,782	31,392	(1,943)	-1.87%

* Year-to-Date Figures as of February 2020



3300 Community Services

Category	Change	% Inc./Dec.	Impact
Salaries	\$177	1.02%	Incomplete Title I Budget
Benefits	(\$2,121)	-28.72%	Incomplete Title I Budget
Other Purchased Services	\$0	0	No Change
Supplies	\$0	0	No Change



4000 Facilities Acquisition

Function	Description	2020-21 Budget	2019-20 Budget	Change	% Inc. /Dec.
4200	Site	-	-	-	-
4600	Property	1,061,045	713,100	280,560	39.34%
Total		1,061,045	713,100	280,560	39.34%



4200-4600 Facilities Acquisition

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	3,000	698,600	273,008	(695,600)	-99.57%
Other Purchased Services	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Property	1,058,045	14,500	7,552	1,043,545	7196.86%
Other Objects	-	-	-	-	0.00%
Total	1,061,045	713,100	280,560	347,945	48.79%

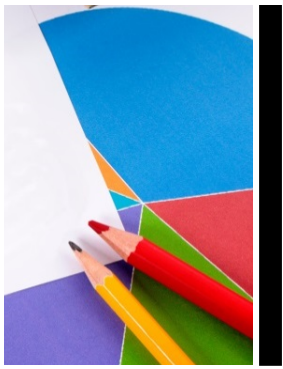
* Year-to-Date Figures as of February 2020



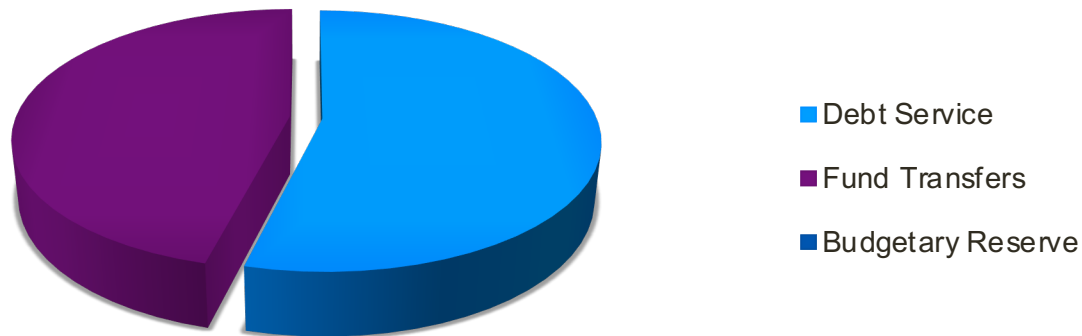
4000 Facilities Acquisition

Category	Change	% Inc./Dec.	Impact
Facility Improvements	\$348,948	48.79%	Reflects classroom carpet replacement at Highland and Washington Heights Elementaries, removal of carpet at Newberry Elementary in the nurse's suite, exterior door replacement at Red Mill Elementary, elevator modernization at Cedar Cliff High School, and roof restoration at Cedar Cliff High School

5000 Other Expenditures & Financing



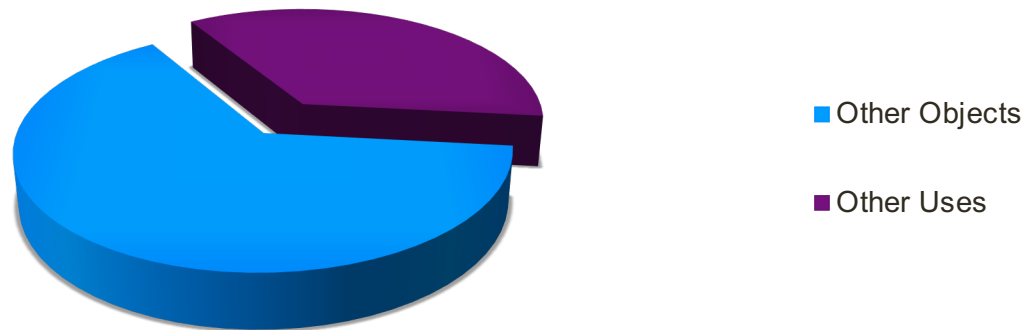
Description	2020-21 Budget	2019-20 Budget	Budget to Budget	% Inc. /Dec.
Debt Service	8,291,071	4,531,472	3,759,599	82.97%
Fund Transfers	498,267	3,862,672	(3,364,405)	-87.10%
Budgetary Reserve	-	-	-	
Total	8,789,338	8,394,143	395,195	4.71%



* Year-to-Date Figures as of February 2020

5100-5200-5900 Other Financing Uses

Description	2020-21 Budget	2019-20 Budget	2019-20 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Other Objects	5,669,535	1,959,231	1,021,208	3,710,304	189.38%
Other Uses	3,119,803	6,434,913	2,913,801	(3,315,110)	-51.52%
Total	8,789,338	8,394,143	3,935,009	395,195	4.71%



* Year-to-Date Figures as of February 2020



5100 Debt Services

5200 Fund Transfers

5900 Budgetary Reserve

Category	Change	% Inc./Dec.	Impact
Other Objects	\$3,710,304	189.38%	Amount budgeted is based on the current debt service and lease payment schedule & the addition of the 2020 new bond issue
Other Uses	(\$3,315,110)	-51.52%	Amount budgeted is based on the current debt service and lease payment schedule & a transfer to the Capital Reserve



Current Status

2020-2021 Expenditures

Expenditure Budget as of February 25, 2020	\$130,266,982
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2020-2021 Revenues

Revenue Budget (to include 3.0% Adjusted Index)	\$127,175,284
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Difference (Revenue to Expenditures) as of March 3, 2020 = -\$3,091,698

2019-2020 Capital Reserve Analysis

Balance as of June 30, 2019	\$22,046,242
Transfer from General Fund	\$3,862,672
Estimated Expenditures During 2019-20	-\$4,557,529

June 30, 2020 Estimated Ending Balance	\$21,351,385
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2019-2020 Fund Balance

2019-2020 Beginning Fund Balance	\$13,093,639
Fund Balance Used to Balance 2019-20 Budget	-236,058
Committed/Assigned Funds	--3,140,839
Transfer to Capital Reserve	-

June 30, 2020 Estimated Ending Fund Balance	\$9,716,742
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