

A top-down view of a desk with various school supplies. In the top left, a portion of a white calculator is visible. Below it, a black pencil and two blue pencils are scattered. To the right, a spiral-bound notebook with a green cover is partially visible. The background is a collage of colorful paper scraps in shades of blue, purple, green, and red. The main focus is a white sheet of paper with text.

WEST SHORE SCHOOL DISTRICT

General Fund Expenditure Budget 2021-2022

Presented March 2021



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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 buttons 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 white sheet of paper with the text 'Budget Overview' in a bold, blue, sans-serif font. In the bottom left, there is a blue bar chart on a white background, with two blue pencils resting on it. In the bottom right, a colorful geometric pattern of triangles in shades of blue, purple, green, and red is visible, with three colored pencils (yellow, red, and blue) resting on it.

Budget Overview



Budget Overview

Major Budget “Commonalities”

- Contractual salary increases
- Retirement rate of 34.94%
- Insurances
 - Health Insurance cost include a 7.5% increase
- Reclassification of expenditures



Staffing Items in Budget

- No new staffing positions were added to the 2021-2022 Budget
- Changes to the 2020-2021 Budget occurred after budget development that reflect an increase/decrease to the budget:
 - Includes an additional librarian, the reduction in Family & Consumer Science, and additional staffing needs that were addressed during the 2020-2021 school year.



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

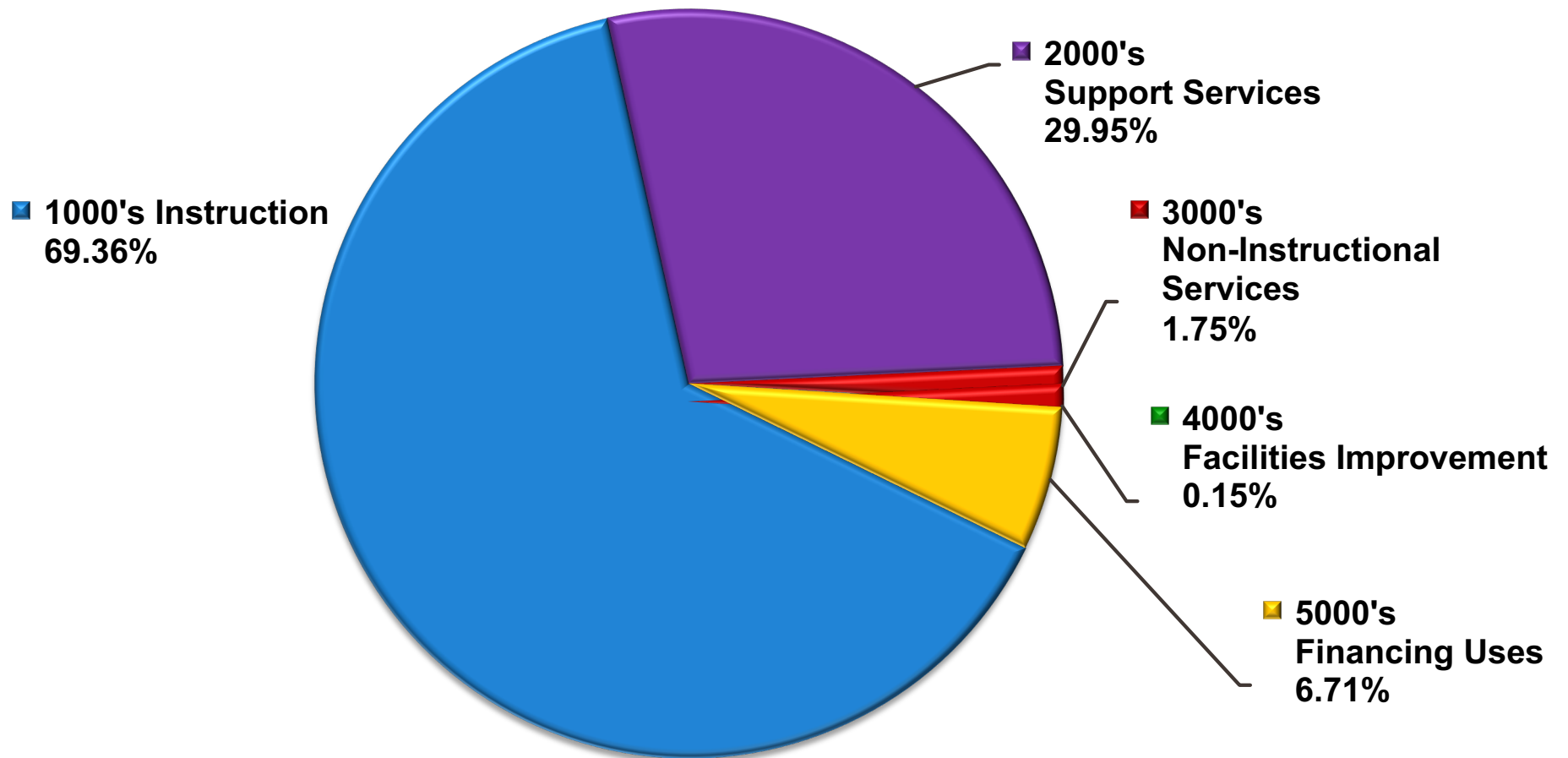
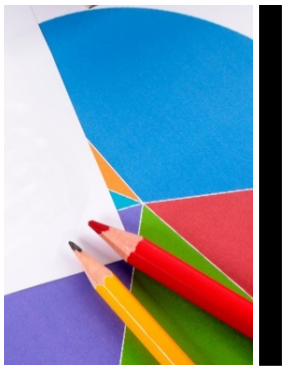
- This category includes current debt service expenditures and other expenses, such as the transfer of monies from one fund to another.



General Fund Budget Functions

Function	Description	2021-2022 Budget	% of Total Budget
1100	Regular Programs	63,083,954	46.73%
1200	Special Programs	21,439,410	15.88%
1300	Vocational Programs	1,559,622	1.16%
1400	Other Programs	151,197	0.11%
1500	Federal Non-Public	55,002	0.04%
1700	Community Programs	480,009	0.36%
2100	Support Services - Pupil Personnel	4,940,957	3.66%
2200	Support Services - Instructional Staff	1,359,546	1.01%
2300	Support Services - Administration	7,789,413	5.77%
2400	Support Services - Pupil Health	2,457,175	1.82%
2500	Support Services - Business	1,456,381	1.08%
2600	Operation & Maintenance	9,943,473	7.37%
2700	Student Transportation	5,454,430	4.04%
2800	Support Services - Central	3,967,439	2.94%
2900	Other Support Services	90,217	0.07%
3200	Student Activities	2,078,806	1.54%
3300	Community Services	104,085	0.08%
4000	Facilities Acquisition	185,000	0.14%
5000	Other Financing Uses	8,394,174	6.22%
Total		134,990,290	100%

General Fund Budget Functions Comparison

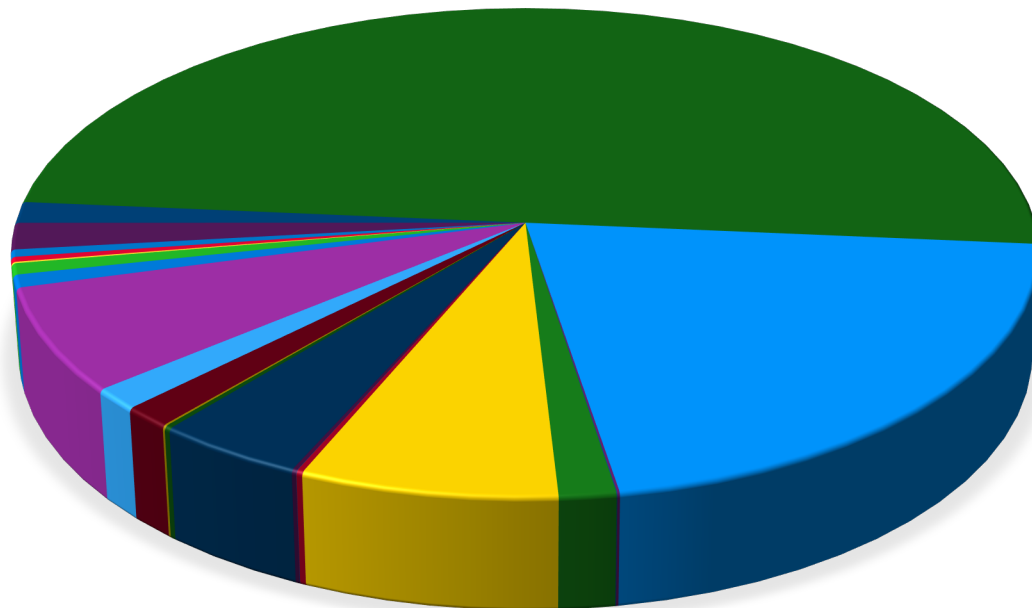
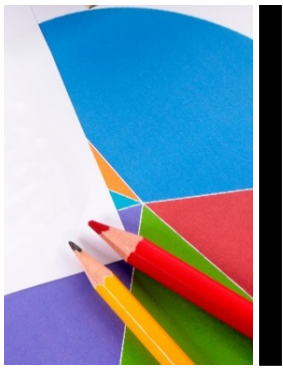




General Fund Budget Object Categories

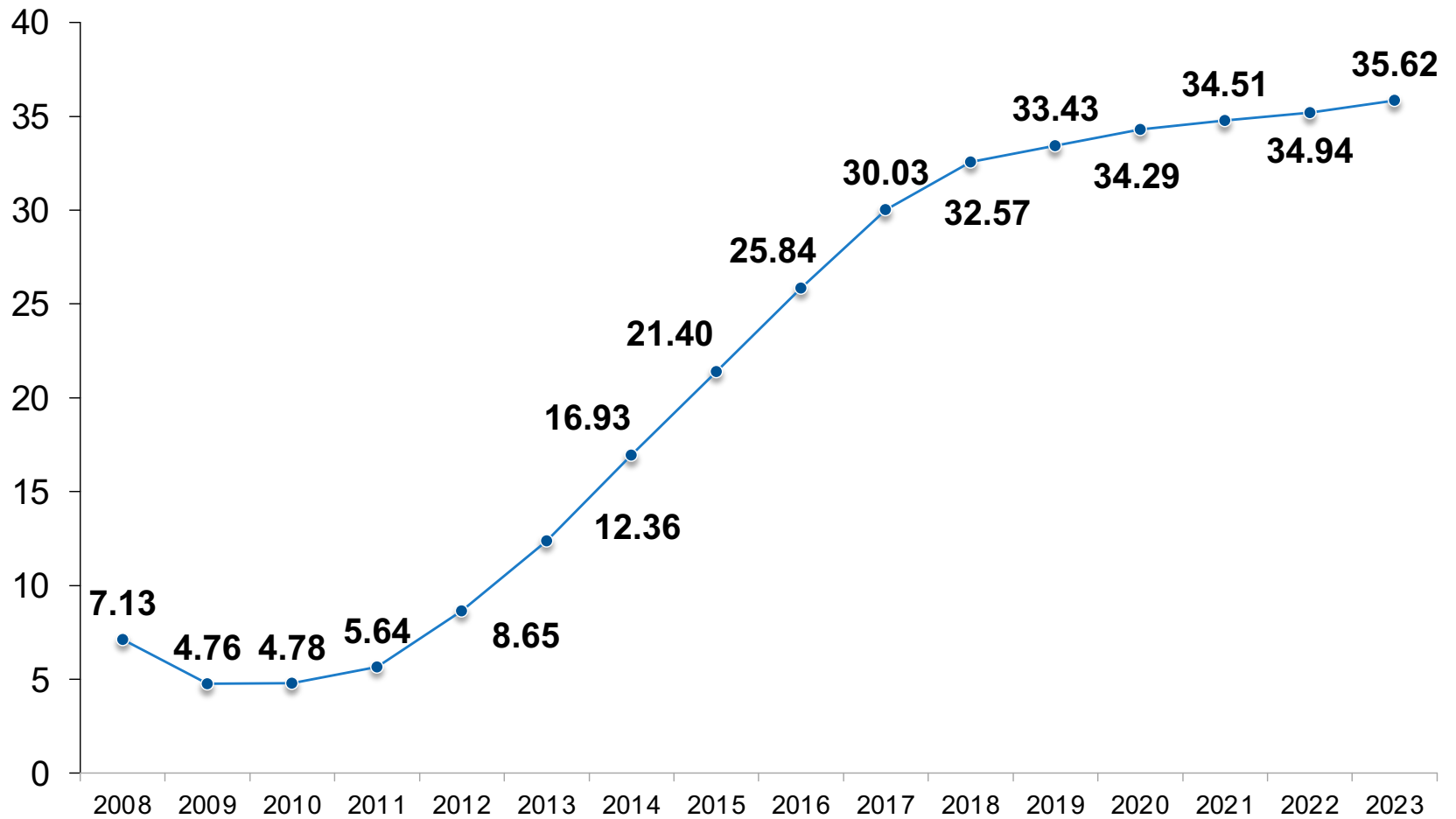
Description	2021-2022	% of Total	2020-2021	Change	% Inc./Dec.
Salaries	56,696,297	42.00%	55,013,108	1,683,188	3.06%
Life	193,230	0.14%	193,326	(95)	-0.05%
Vision	53,850	0.04%	53,976	(126)	-0.23%
Social Security	4,336,802	3.21%	4,196,489	140,313	3.34%
Retirement	19,649,975	14.56%	19,278,816	371,159	1.93%
Graduate Credits	484,000	0.36%	405,000	79,000	19.51%
Unemployment Compensation	20,000	0.01%	20,000	-	0.00%
Workers' Compensation	365,000	0.27%	365,000	-	0.00%
Hospitalization	11,375,576	8.43%	10,837,973	537,603	4.96%
Dental	501,822	0.37%	506,945	(5,123)	-1.01%
Other Benefits	215,000	0.16%	215,000	-	0.00%
Purchased Prof & Tech. Services	3,743,110	2.77%	3,450,520	292,590	8.48%
Purchased Property Services	3,799,920	2.81%	3,542,833	257,086	7.26%
Other Purchased Services	18,439,019	13.66%	12,659,432	5,779,587	45.65%
Supplies	2,240,218	1.66%	2,151,263	88,955	4.14%
Natural Gas, Electricity, Oil, Gas	1,972,710	1.46%	1,854,924	117,786	6.35%
Textbooks	246,953	0.18%	110,345	136,608	123.80%
AV Material/Software	869,840	0.64%	751,562	118,278	15.74%
Property	1,303,887	0.97%	1,236,796	67,090	5.42%
Other Objects	4,719,673	3.50%	5,768,195	(1,048,522)	-18.18%
Other Use of Funds	3,763,408	2.79%	2,724,608	1,038,800	38.13%
Total	134,990,290	100.00%	125,336,112	9,654,178	7.70%

General Fund Object Code Comparison



- Salaries - 43.00%
- Life - 0.14%
- Vision - 0.04%
- Social Security - 3.30%
- Retirement - 14.97%
- Graduate Credits - 0.36%
- Unemployment Compensation - 0.01%
- Workers' Compensation - 0.29%
- Hospitalization - 8.44%
- Dental - 0.37%
- Other Benefits - 0.16%
- Purchased Prof & Tech. Services - 2.77%
- Purchased Property Services - 2.81%
- Other Purchased Services - 13.66%
- Supplies - 1.66%
- Natural Gas, Electricity, Oil, Gas - 1.46%
- Textbooks - 0.18%
- AV Material - 0.64%
- Property - 0.97%
- Other Objects - 3.50%
- Other Use of Funds - 2.79%

PSEERS Historical & Projected Employer Contribution Rates



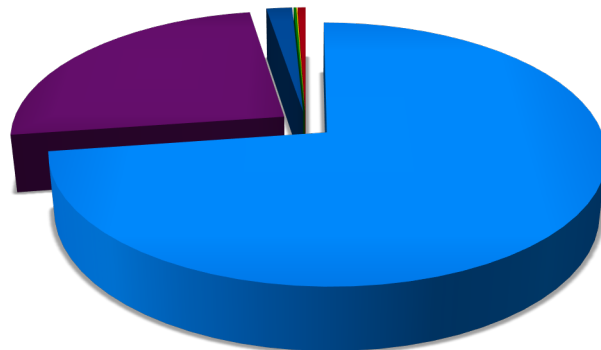
A top-down view of a desk with various school supplies. In the top left, a portion of a white calculator is visible with buttons for '6', '3', '+', and '='. To its right is a spiral-bound notebook with a green cover. The center of the image is dominated by a large, blank white sheet of paper. In the bottom left, there is a blue and white striped pattern, possibly from a folder or another sheet of paper. In the bottom right, several colored pencils (red, yellow, green, purple) are scattered. The background is a light-colored surface, possibly a desk.

Curriculum



1000 Instruction

Function	Description	2021-2022	2020-2021	Change	% Inc. /Dec.
1100	Regular Instruction	63,083,954	59,005,994	4,077,960	6.91%
1200	Special Education	21,439,410	17,760,756	3,678,654	20.71%
1300	Vocational Education	1,559,622	1,493,058	66,564	4.46%
1400	Instruction - Other	151,197	146,233	4,964	3.39%
1500	Federal Non-Public	55,002	30,651	24,351	79.4%
1700	Community College	480,009	466,028	13,981	3.00%
Total		86,769,194	78,902,720	7,866,474	9.97%

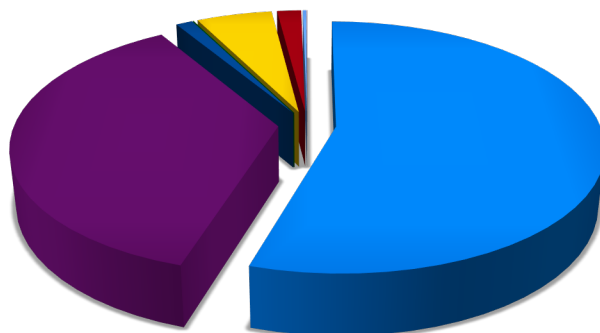


- Regular Instruction
- Special Education
- Vocational Education
- Instruction - Other
- Fed Non-Public
- Community College



1100 Regular Instruction

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	33,162,152	32,189,371	15,842,829	972,781	3.02%
Benefits	22,088,719	21,476,520	10,759,083	612,198	2.85%
Purchased Prof. & Tech.	1,104,543	1,114,702	521,555	(10,159)	-0.91%
Purchased Property Services	21,090	20,690	155,783	400	1.93%
Other Purchased Services	5,487,054	3,257,619	2,971,498	2,229,435	68.44%
Supplies	1,139,978	833,571	757,318	306,407	36.76%
Property	57,900	95,135	503,812	(37,236)	-39.14%
Other Objects	22,519	18,385	3,498	4,134	22.49%
Total	63,083,954	59,005,994	31,515,377	4,077,960	6.91%



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

* Year-to-Date Figures as of February 2021



1100 Regular Instruction

Category	Change	% Inc./Dec.	Impact
Salaries	\$972,781	3.02%	Reflects anticipated staffing needs
Benefits	\$612,198	2.85%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Purchased Prof. & Tech	(\$10,159)	5.37%	Reduction in ESL professional services
Purchased Property Services	\$400	1.93%	Slight increase in purchased service
Other Purchased Services	\$2,229,435	68.44%	Increase in tuition paid to charter schools and other entities and increased professional dev.
Supplies	\$306,407	36.76%	District textbooks increased \$147K; district software increased \$71K; & Title supplies increased \$84.5K
Property	(\$37,236)	-39.14%	Reflects building needs for equipment
Other Objects	\$4,134	22.49%	Additional dues & fees funds were added

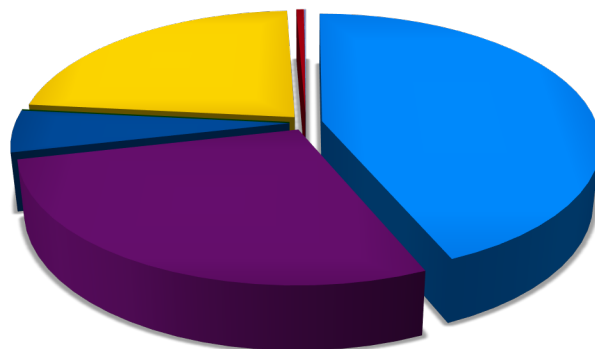
A collage of educational supplies including a calculator, a spiral notebook, a bar chart, and colored pencils on a white background. The calculator is in the top left, the spiral notebook is in the top right, a bar chart is in the bottom left, and several colored pencils are in the bottom right. The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

Special Education / Pupil Services



1200 Special Education

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	9,352,476	9,156,468	4,568,182	196,008	2.14%
Benefits	5,960,215	6,002,735	3,017,357	(42,519)	-0.71%
Purchased Prof. & Tech.	1,116,799	1,007,716	321,914	109,083	10.82%
Purchased Property Services	2,000	-	-	2,000	.
Other Purchased Services	4,871,550	1,434,858	2,882,872	3,436,692	239.51%
Supplies	114,150	130,354	81,867	(16,204)	-12.43%
Property	14,500	20,035	16,406	(5,535)	-27.63%
Other Objects	7,720	8,590	1,131	(870)	-10.13%
Total	21,439,410	17,760,756	10,889,728	3,678,654	20.71%



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

* Year-to-Date Figures as of February 2021

1200 Special Education

Category	Change	% Inc./Dec.	Impact
Salaries	\$196,008	2.14%	Reflects contractual obligations
Benefits	(\$42,519)	-0.71%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Purchased Prof. & Tech.	\$109,083	10.82%	Interpreting services increased \$25K; IU services increased; Substitute increase of \$30K; increased contracted speech
Purchased Property Services	\$2,000	200%	Added equipment repair \$2K
Other Purchased Services	\$3,436,692	239.51%	Increase in tuition paid to charter school and private school placements
Supplies	(\$16,204)	-12.43%	Reflects a decrease in supplies
Property	(\$5,535)	-27.63%	Reflects a decrease in equipment
Other Objects	(\$870)	-10.13%	Reflects a decrease in dues and fees



1300 Vocational Education

Description	2021-2022	2020-2021	2020-2021 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	1,559,622	1,493,058	1,119,794	66,564	4.46%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	1,559,622	1,493,058	1,119,794	66,564	4.46%

* Year-to-Date Figures as of February 2018



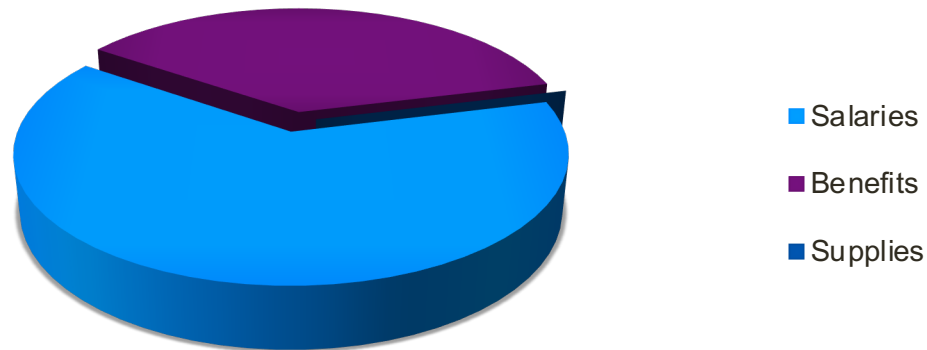
1300 Vocational Education

Category	Change	% Inc./Dec.	Impact
Other Purchased Services	\$66,564	4.46%	District cost is based upon five year average daily membership at Vo-Tech. Cost includes 2 nd year of capital payment for renovation project.



1400 Other Instruction

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	95,953	93,306	85,498	2,647	2.84%
Benefits	55,243	52,927	44,551	2,317	4.38%
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%
Total	151,197	146,233	130,049	4,964	3.39%



* Year-to-Date Figures as of February 2021



1400 Other Instruction

Category	Change	% Inc./Dec.	Impact
Salaries	\$2,647	2.84%	Reflects contractual obligations
Benefits	\$2,317	4.38%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Services	0	0%	No Change
Other Services	0	0%	No Change
Supplies	0	-0%	No Change



1700 Community College Education

Description	2021-2022	2020-2021	2020-2021 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	466,028	233,014	13,981	3.00%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	480,009	466,028	233,014	13,981	3.00%

* Year-to-Date Figures as of February 2018



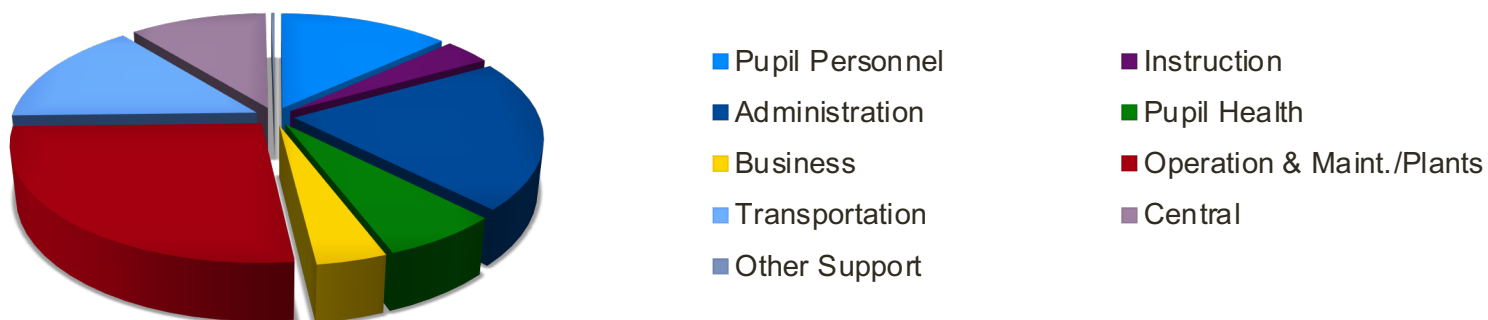
1700 Community College Education

Category	Change	% Inc./Dec.	Impact
Other Purchased Services	\$13,981	3.0%	Increase is based on Act 1 index. The District is paying for operating cost only – Capital outlay is no longer charged



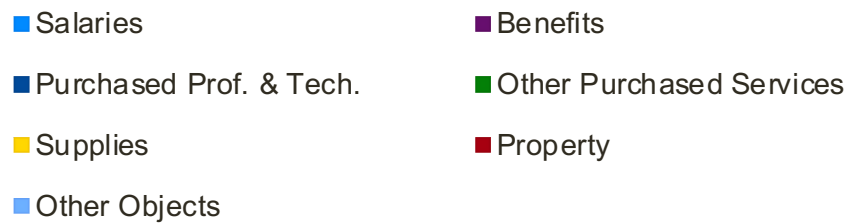
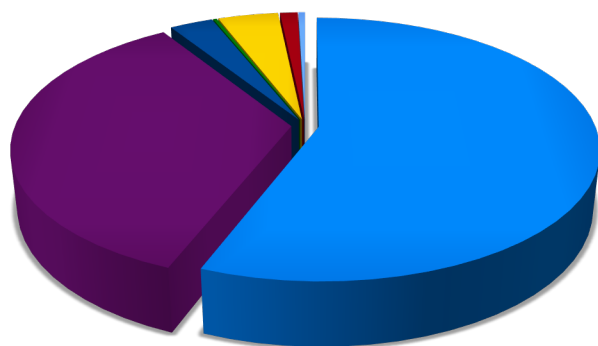
2000 Support Services

Function	Description	2021-2022	2020-2021	Change	% Inc. /Dec.
2100	Pupil Personnel	4,940,957	4,766,937	174,020	3.65%
2200	Instruction	1,359,546	1,207,932	151,615	12.55%
2300	Administration	7,789,413	7,466,754	322,659	4.32%
2400	Pupil Health	2,457,175	2,289,109	168,066	7.34%
2500	Business	1,456,381	1,390,795	65,585	4.72%
2600	Operation & Maint./Plants	9,943,473	9,466,111	477,363	5.04%
2700	Transportation	5,454,430	5,373,826	80,604	1.50%
2800	Central	3,967,439	3,891,144	76,295	1.96%
2900	Other Support	90,217	90,606	(389)	-0.43%
Total		37,459,032	35,943,215	1,515,817	4.22%



2100 Pupil Personnel

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	2,764,815	2,684,356	1,468,166	80,460	3.00%
Benefits	1,729,787	1,670,812	910,891	58,975	3.53%
Purchased Prof. & Tech.	147,000	114,250	67,876	32,750	28.67%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	12,300	13,100	1,870	(800)	-6.11%
Supplies	204,655	216,620	119,522	(11,965)	-5.52%
Property	60,000	57,000	46,912	3,000	5.26%
Other Objects	22,400	10,800	190	11,600	107.41%
Total	4,940,957	4,766,937	2,615,427	174,020	3.65%



• Year-to-Date Figures as of February 2021



2100 Pupil Personnel

Category	Change	% Inc./Dec.	Impact
Salaries	\$80,460	3.00%	Reflects current professional and support positions
Benefits	\$58,975	3.53%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Purchased Prof. & Tech. Services	\$32,750	28.67%	Addition of psychological services
Other Purchased Services	(\$800)	-6.11%	Reflects a decrease in travel and conferences for pupil services, guidance, & psychologists
Supplies	(\$11,965)	-5.52%	Reflects a decrease in supplies
Equipment	\$3,000	5.26%	Reflects an increase in equipment
Other Objects	\$11,600	107.41%	Increased dues & fees due to safe crisis management cert.; social worker conferences & memberships; and SCM Re-certs

2200 Instruction - Staff

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	732,376	640,768	371,828	91,607	14.30%
Benefits	489,667	446,237	247,932	43,430	9.73%
Purchased Prof. & Tech.	20,500	10,000	677	10,500	105.00%
Purchased Property Services	50	50	-	-	0.00%
Other Purchased Services	23,850	14,000	5,220	9,850	70.36%
Supplies	88,504	89,576	55,492	(1,072)	-1.20%
Property	4,600	7,300	2,523	(2,700)	-36.99%
Other Objects	-	-	-	-	0.00%
Total	1,359,546	1,207,932	683,671	151,615	12.55%



• Year-to-Date Figures as of February 2021

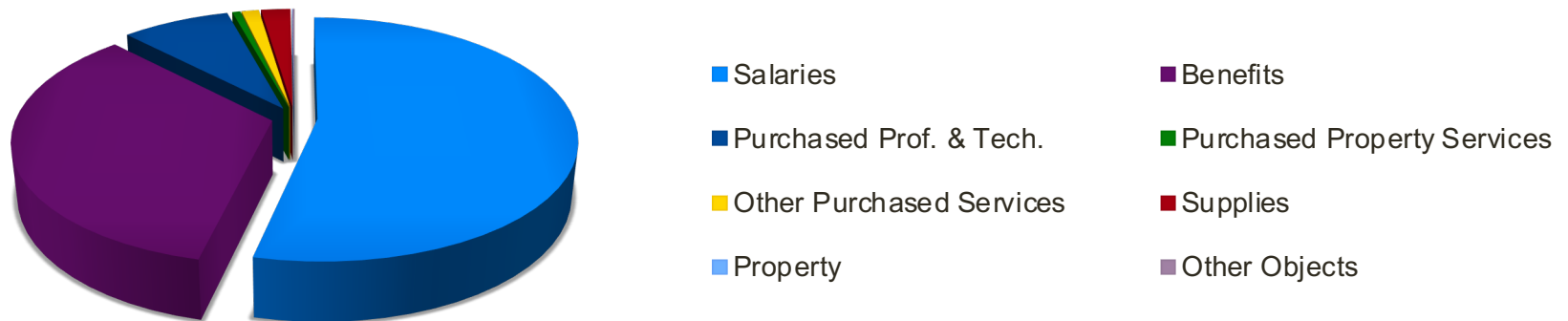


2200 Instruction - Staff

Category	Change	% Inc./Dec.	Impact
Salaries	\$91,607	14.30%	Reflects current professional and support positions
Benefits	\$43,430	9.73%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Purchased Prof. & Technical Services	\$10,500	105.00%	Restored some Professional Development activities
Other Purchased Services	\$9,850	70.36%	Restored some instructional field trips and Title Professional development
Supplies	(\$1,072)	-1.20%	Slight reduction in supply costs
Property	(\$2,700)	-36.99%	Reflects building budget needs

2300 Administration

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	4,176,810	4,040,829	2,612,480	135,981	3.37%
Benefits	2,656,355	2,510,737	1,620,286	145,618	5.80%
Purchased Prof. & Tech.	624,500	583,969	307,169	40,531	6.94%
Purchased Property Services	46,727	47,348	320	(622)	-1.31%
Other Purchased Services	100,655	102,140	25,122	(1,485)	-1.45%
Supplies	169,999	170,295	73,502	(296)	-0.17%
Property	3,300	2,100	1,500	1,200	57.14%
Other Objects	11,068	9,335	6,661	1,733	18.56%
Total	7,789,413	7,466,754	4,647,041	322,659	4.32%



* Year-to-Date Figures as of February 2021



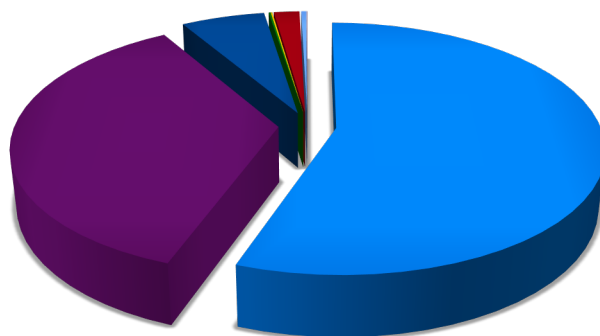
2300 Administration

Category	Change	% Inc./Dec.	Impact
Salaries	\$135,981	3.37%	Reflects current administration and support positions
Benefits	\$145,618	5.80%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Purchased Prof. & Technical Services	\$40,531	6.94%	Increase in Honorariums, other prof. services, summer work, and curriculum pay
Purchased Property Services	(\$622)	-1.31%	Decrease in budgeted repairs and maintenance
Other Purchased Services	(\$1,485)	-1.45%	Reflects a slight decrease in building copier fees
Supplies	(\$296)	-.17%	Reflects a slight decrease in administrative supplies & software
Property	\$1,200	57.14%	Reflects an increase in building equipment needs
Other Objects	\$1,733	18.56%	Reflects an increase in dues and fees



2400 Pupil Health

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	1,363,039	1,322,215	729,522	40,824	3.09%
Benefits	884,737	816,418	472,385	68,319	8.37%
Purchased Prof. & Tech.	147,700	86,550	64,474	61,150	70.65%
Purchased Property Services	3,250	1,300	-	1,950	150.00%
Other Purchased Services	2,700	4,200	662	(1,500)	-35.71%
Supplies	45,250	47,926	32,289	(2,676)	-5.58%
Property	9,000	8,700	8,683	300	3.45%
Other Objects	1,500	1,800	600	(300)	-16.67%
Total	2,457,175	2,289,109	1,308,615	168,066	7.34%



* Year-to-Date Figures as of February 2021

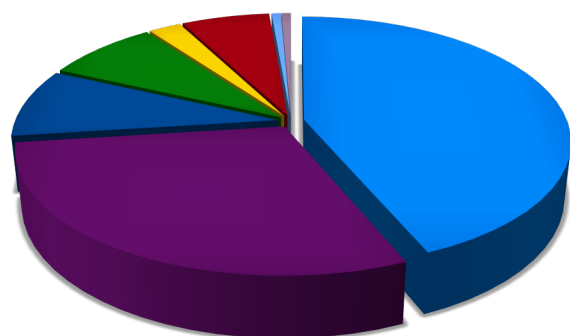


2400 Pupil Health

Category	Change	% Inc./Dec.	Impact
Salaries	\$40,824	3.09%	Reflects current contractual salary obligations and current positions
Benefits	\$68,319	8.37%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Purchased Prof. & Technical Services	\$61,150	70.65%	Reflects an increase in substitute nurses and an increase in PT services
Purchased Property Services	\$1,950	150.00%	Reflects an increase in inspections, calibrations, and repairs
Other Purchased Services	(\$1,500)	-35.71%	Reflects a decrease in employee travel
Supplies	(\$2,676)	-5.58%	Reflects a decrease in requested supplies
Property	\$300	3.45%	Reflects a slight increase in equipment
Other	(\$300)	-16.67%	Reflects a slight decrease in dues & fees

2500 Business

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	635,692	603,339	377,880	32,353	5.36%
Benefits	427,189	425,706	252,560	1,483	0.35%
Purchased Prof. & Tech.	129,300	109,300	83,427	20,000	18.30%
Purchased Property Services	118,000	118,000	107,329	-	0.00%
Other Purchased Services	34,000	34,000	1,831	-	0.00%
Supplies	92,500	85,000	39,839	7,500	8.82%
Property	9,700	9,700	-	-	0.00%
Other Objects	10,000	5,750	13,290	4,250	73.91%
Total	1,456,381	1,390,795	876,156	65,585	4.72%



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

* Year-to-Date Figures as of February 2021



2500 Business

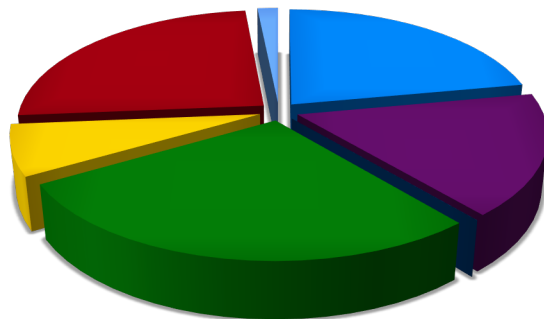
Category	Change	% Inc./Dec.	Impact
Salaries	\$32,353	5.36%	Reflects current administrative and support positions
Benefits	\$1,483	0.35%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Purchased Prof. & Technical Services	\$20,000	18.30%	Reflects an increase in professional services
Purchased Property Services	\$0	0.00%	No Change
Other Purchased Services	\$0	0.00%	No Change
Supplies	\$7,500	8.82%	Reflects an increase in office supplies
Property	\$0	0.00%	No Change
Other Objects	\$4,250	73.91%	Increase in professional development fees

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', '+', and '='. To its right is a spiral-bound notebook with a green cover. In the bottom left, a bar chart with blue bars is partially visible. Several pencils are scattered around: a black pencil, a light blue pencil, a dark blue pencil, a yellow pencil, and a red pencil. The background is a white sheet of paper with the text 'Operation & Maintenance' centered on it. The entire scene is framed by a dark grey border at the top and bottom.

Operation & Maintenance

2600 Operation & Maintenance

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	2,193,089	2,127,806	1,216,395	65,284	3.07%
Benefits	1,670,504	1,496,270	907,699	174,234	11.64%
Purchased Prof. & Tech.	800	800	600	-	0.00%
Purchased Property Services	2,761,045	2,662,706	1,700,969	98,339	3.69%
Other Purchased Services	698,245	714,329	559,951	(16,084)	-2.25%
Supplies	2,462,010	2,429,650	1,507,144	32,360	1.33%
Property	157,330	34,100	135,455	123,230	361.38%
Other Objects	450	450	30	-	0.00%
Total	9,943,473	9,466,111	6,028,243	477,363	5.04%



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

* Year-to-Date Figures as of February 2021

2600 Operation & Maintenance

Category	Change	% Increase	Impact
Salaries	\$65,284	3.07%	Reflects current administrative and support positions
Benefits	\$174,234	11.64%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Purchased Professional Services	\$0	0.00%	No Change
Purchased Property Services	\$98,339	3.69%	Additional funds for environmental testing, contracted repairs, maintenance, and surveys/studies
Other Purchased Services	(\$16,084)	-2.25%	Reflects a decrease in general liability insurance
Supplies	\$32,360	1.33%	Increase based on updated utility rates and utilization as well as building requests
Property	\$123,230	361.38%	Includes maintenance vehicles and classroom furniture purchase to support personalized learning
Other Objects	\$0	0.00%	No Change



Operations & Maintenance

Heating Oil Costs

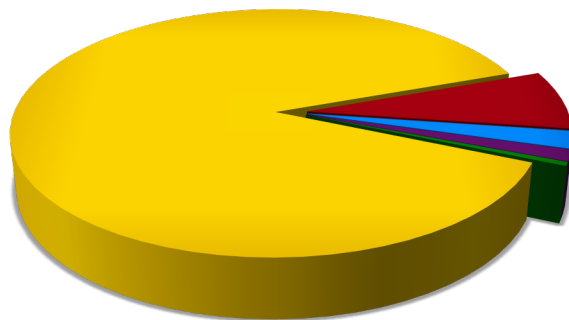
School Year	Cost Per Gallon	Total Budget
2012-2013	2.75	\$1,188,050
2013-2014	2.98	\$1,006,346
2017-2018	1.62	\$368,329
2018-2019	1.85	\$325,633
2019-2020	2.08	\$327,010
2020-2021	1.57	\$192,060
2021-2022*	2.07	\$234,210

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, purple, green, red, orange) and pencils (blue, red, yellow, black) scattered around.

Transportation

2700 Transportation

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	122,045	129,654	76,150	(7,609)	-5.87%
Benefits	78,800	91,501	9,245	(12,701)	-13.88%
Purchased Prof. & Tech.	-	-	-	-	
Purchased Property Services	27,000	40,150	9,695	(13,150)	-32.75%
Other Purchased Services	4,806,285	4,781,847	1,735,165	24,438	0.51%
Supplies	420,100	330,474	104,222	89,626	27.12%
Property	-	-	-	-	
Other Objects	200	200	-	-	0.00%
Total	5,454,430	5,373,826	1,934,477	80,604	1.50%



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

* Year-to-Date Figures as of February 2021



2700 Transportation

Category	Change	% Inc./Dec.	Impact
Salaries	(\$7,609)	-5.87%	Reflects current staff
Benefits	(\$12,701)	-13.88%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Purchased Prof. & Technical Services	\$0	0	No Change
Purchased Property Services	(\$13,150)	-32.75%	Reflects a reduction in contracted vehicle repairs
Other Purchased Services	\$24,438	.51%	Reflects an increase in transportation services
Supplies	\$89,626	27.12%	Reflects an increase in the cost of parts & fuel
Property	\$0	0	No Change



Transportation

Fuel Costs

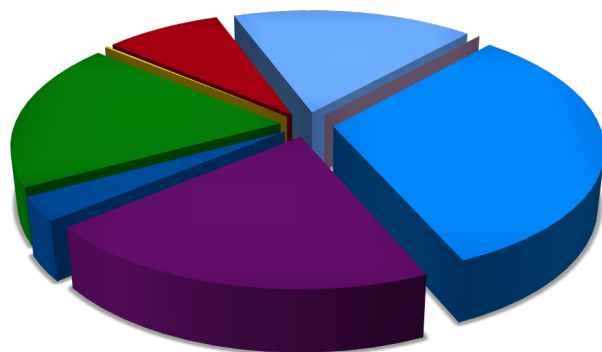
School Year	Cost Per Gallon		Total Budget
	Gas	Diesel	
2012-2013	2.56	2.91	\$843,547
2013-2014	2.76	3.02	\$715,218
2017-2018	1.47	1.57	\$317,529
2018-2019	1.80	2.01	\$398,235
2019-2020	1.65	2.08	\$400,960
2020-2021	1.42	1.62	\$325,714
2021-2022*	1.80	2.08	\$415,250

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 & Media Services" is centered in the middle of the image.

Technology & Media Services

2800 Central Support Services

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	1,263,801	1,207,258	729,038	56,543	4.68%
Benefits	810,929	785,556	479,387	25,373	3.23%
Purchased Prof. & Tech.	121,161	121,969	97,000	(808)	-0.66%
Purchased Property Services	752,808	613,639	238,240	139,169	22.68%
Other Purchased Services	8,000	8,500	1,968	(500)	-5.88%
Supplies	328,255	308,449	255,202	19,806	6.42%
Property	681,710	844,248	245,594	(162,538)	-19.25%
Other Objects	775	1,525	250	(750)	-49.18%
Total	3,967,439	3,891,144	2,046,678	76,295	1.96%



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

* Year-to-Date Figures as of February 2021



2800 Central Support Services

Category	Change	% Inc./Dec.	Impact
Salaries	\$56,543	4.68%	Salary adjustments based on current staff
Benefits	\$25,373	3.23%	Reflects adjustments to insurance categories for actual enrollments & insurance premium & retirement rate increases
Purchased Prof. & Technical Services	(\$808)	-0.66%	Reflects a slight decrease in services
Purchased Property Services	\$139,169	22.68%	Reflects an increase in CAOLA students
Other Purchased Services	(\$500)	-5.86%	Reflects a decrease in employee travel
Supplies	\$19,806	6.42%	Reflects an increase in software, licenses, and data base programs
Property	(\$162,538)	-19.25%	Reflects a reduction in Tech Equipment



2900 Other Support Services

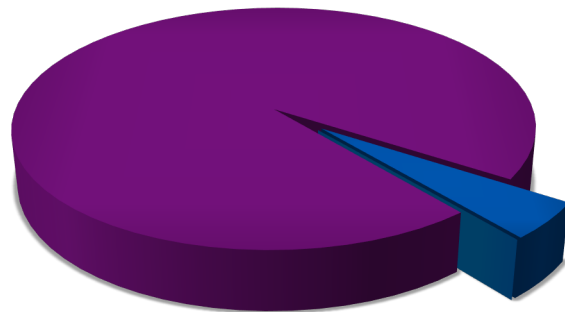
Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	90,217	90,606	90,217	(389)	-0.43%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	90,217	90,606	90,217	(389)	-0.43%

* Year-to-Date Figures as of February 2018



3000 Operation of Noninstructional Services

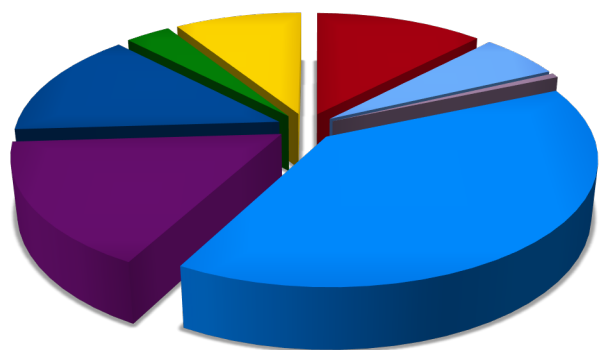
Function	Description	2021-2022	2020-2021	Change	% Inc./Dec.
3100	Food Services	-	-	-	0.00%
3200	Student Activities	2,078,806	1,936,396	142,410	7.35%
3300	Community Service	104,085	101,838	2,246	2.21%
Total		2,182,891	2,038,234	144,656	7.10%



- Food Services
- Student Activities
- Community Service

3200 Student Activities

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	816,455	800,161	454,032	16,294	2.04%
Benefits	335,619	291,843	186,533	43,776	15.00%
Purchased Prof. & Tech.	284,806	280,210	151,324	4,596	1.64%
Purchased Property Services	67,950	64,200	46,099	3,750	5.84%
Other Purchased Services	189,533	170,147	40,831	19,386	11.39%
Supplies	251,320	222,178	129,663	29,142	13.12%
Property	120,847	116,081	65,289	4,766	4.11%
Other Objects	12,275	16,825	1,171	(4,550)	-27.04%
Total	2,078,806	1,961,646	1,074,941	117,160	5.97%



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

* Year-to-Date Figures as of February 2021



3200 Student Activities

Category	Change	% Inc./Dec	Impact
Salaries	\$16,294	2.04%	Reflects current salaries
Benefits	\$43,776	15.00%	Reflects current benefits
Purchased Prof. & Technical Services	\$4,596	1.64%	Reflects an increase in professional/technical services such as athletic trainer fees
Purchased Property Services	\$3,750	5.84%	Reflects an increase in athletic purchased services
Other Purchased Services	\$19,386	11.39	Reflects an increase in athletic transportation costs
Supplies	\$29,142	13.12%	Reflects an increase in game operating expenses and supplies for student activities, athletics, and band
Equipment	\$4,766	4.11%	Miscellaneous music and athletic equipment
Other Objects	(\$4,550)	-27.04%	Reflects a reduction in dues and fees



3300 Community Services

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	17,592	17,576	4,570	16	0.09%
Benefits	7,493	5,263	1,881	2,230	42.38%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	75,000	75,000	-	-	0.00%
Supplies	4,000	4,000	6,005	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	104,085	101,838	12,456	2,246	2.21%

* Year-to-Date Figures as of February 2021



3300 Community Services

Category	Change	% Inc./Dec.	Impact
Salaries	\$16	.09%	Incomplete Title I Budget
Benefits	\$2,230	42.38%	Incomplete Title I Budget
Other Purchased Services	\$0	0	No Change
Supplies	\$0	0	No Change



4000 Facilities Acquisition

Function	Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Change
4200	Site	-	-	-	-
4600	Property	185,000	57,800	212,692	127,200
Total		185,000	57,800		127,200

* Year-to-Date Figures as of February 2021



4200-4600 Facilities Acquisition

Description	2021-2022	2020-2021	2020-21 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	83,769	-	0.00%
Other Purchased Services	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Property	185,000	57,800	128,924	127,200	220.07%
Other Objects	-	-	-	-	0.00%
Total	185,000	57,800	212,692	127,200	220.07%

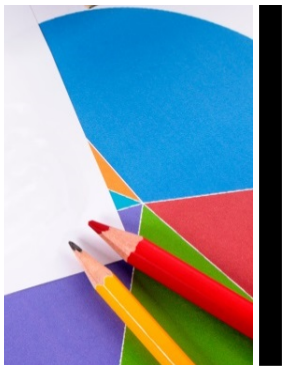
* Year-to-Date Figures as of February 2021



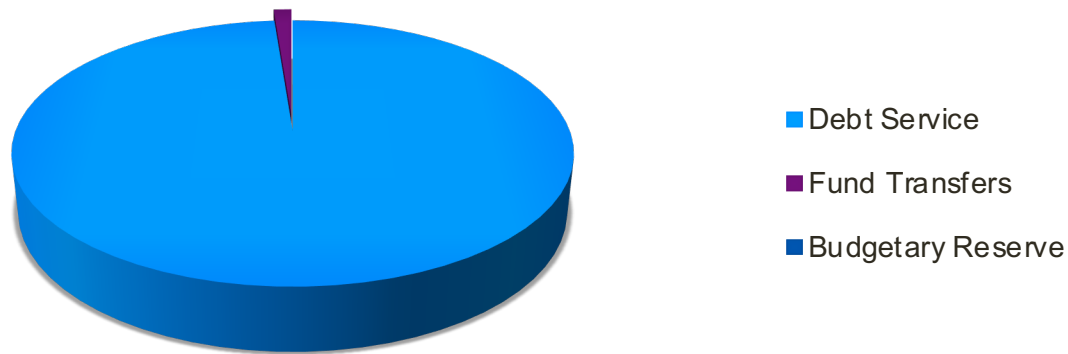
4000 Facilities Acquisition

Category	Change	% Inc./Dec.	Impact
Facility Improvements	\$127,200	0	Cedar Cliff Emergency Generator replacement (\$75K) Cedar Cliff and Red Land auditorium projector and sound set (\$55K each)

5000 Other Expenditures & Financing

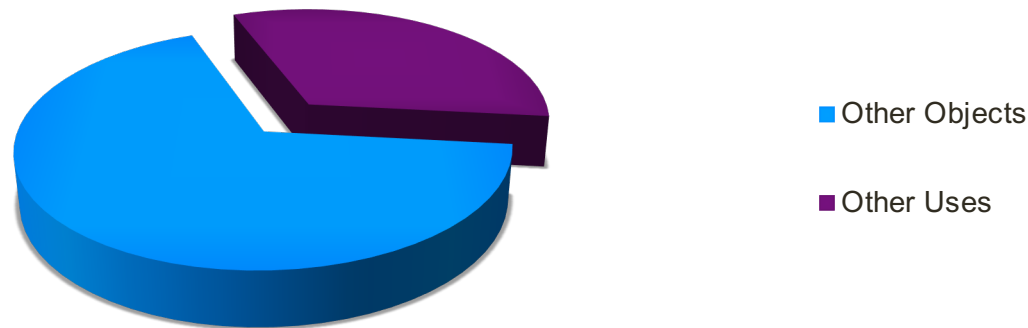


Description	2021-2022	2020-2021	Budget to Budget	% Inc. /Dec.
Debt Service	7,399,203	8,291,071	(891,868)	-10.76%
Fund Transfers	994,971	103,072	891,899	865.32%
Budgetary Reserve	-	-	-	
Total	8,394,174	8,394,143	31	0.00%



5100-5200-5900 Other Financing Uses

Description	2021-2022	2020-2021	2020-2021 Year-To-Date*	Budget to Budget	% Inc. /Dec.
Other Objects	4,630,766	5,669,535	1,643,183	(1,038,769)	-18.32%
Other Uses	3,763,408	2,724,608	2,932,614	1,038,800	38.13%
Total	8,394,174	8,394,143	4,575,797	31	0.00%



* Year-to-Date Figures as of February 2021



5100 Debt Services

5200 Fund Transfers

5900 Budgetary Reserve

Category	Change	% Inc./Dec.	Impact
Other Objects	(\$1,038,769)	-18.32%	Amount budgeted is based on the current debt service & lease payment schedule
Other Uses	\$1,038,800	38.13%	Amount budgeted is based on the current debt service & lease payment schedule & a transfer to the Capital Reserve



Current Status

2021-2022 Expenditures

Expenditure Budget as of March 11, 2021	\$134,990,290
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2021-2022 Revenues

Revenue Budget (to include 3.5% Adjusted Index)	\$127,461,144
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Difference (Revenue to Expenditures) as of March 11, 2021 = -\$7,529,146

2020-2021 Capital Reserve Analysis

Balance as of June 30, 2020	\$18,224,782
Transfer from General Fund	1,200,000
Estimated Expenditures during 2020-2021:	3,200,000

June 30, 2021 Estimated Ending Balance	\$16,224,782
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2020-2021 Fund Balance

2020-2021 Beginning Fund Balance	\$14,347,883
Fund Balance Used to Balance 2020-2021 Budget	-643,719
Non-spend, restricted, assigned:	-4,367,425
Transfer to Capital Reserve or commit or assign (estimated)	0

June 30, 2021 Estimated Ending Fund Balance*	\$9,336,739
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