

# **SELINGROVE AREA SCHOOL DISTRICT**

## **2022-23 PROPOSED FINAL BUDGET**

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### **DETAILED BUDGET BOOK**

**05/09/22**

**CONSOLIDATED FINANCIAL STATEMENT**  
**2021-22 Projected**

05/02/22

		2021-22	projected			
					Total Government Funds	Bond proceeds
	General Fund		Debt Service	Capital		Capital
	Budget	projected	Fund	Reserve		Projects
Fund Balances - Beginning	\$ 10,223,972	\$ 10,536,534	\$ 1,600,095	\$ 1,902,662	\$ 14,039,291	\$ 423,773
Revenues	\$ 44,337,253	\$ 45,105,579	\$ 8,875	\$ 1,250	\$ 45,115,704	\$ 399
Interfund transfers in from General			\$ 3,300,000	\$ 100,000	\$ 3,400,000	\$ -
Revenues - ESSER (COVID Relief) Funds	\$ -	\$ 1,711,428				
Total Income	\$ 44,337,253	\$ 46,817,007	\$ 3,308,875	\$ 101,250	\$ 50,227,132	\$ 399
Expenditures	\$ 41,489,250	\$ 40,571,813	\$ 3,702,288	\$ 317,666	\$ 44,591,767	\$ 424,172
Interfund transfers out	\$ 3,300,000	\$ 3,400,000			\$ 3,400,000	
Encumbrances (projects approved and not completed)				\$ 1,226,619	\$ 1,226,619	
Expenditures - ESSER (COVID Relief)	\$ -	\$ 1,711,428	\$ -	\$ -	\$ 1,711,428	\$ -
Total Outlays/Encumbrances	\$ 44,789,250	\$ 45,683,241	\$ 3,702,288	\$ 1,544,285	\$ 50,929,814	\$ 424,172
Surplus/(Deficit)	\$ (451,997)	\$ 1,133,766	\$ (393,413)	\$ (1,443,035)	\$ (702,682)	\$ (423,773)
Escrow for tax appeals					\$ -	
Additional Transfer to Cap Reserve & Debt Service		\$ (800,000)	\$ 300,000	\$ 500,000	\$ -	\$ -
Surplus/(Deficit) after additional transfers		\$ 333,766	\$ (93,413)	\$ (943,035)		
Committed fund balance transfer to Cap Reserve		\$ -		\$ -		
<b>Fund Balances - Ending</b>	<b>\$ 9,771,975</b>	<b>\$ 10,870,300</b>	<b>\$ 1,506,682</b>	<b>\$ 959,627</b>	<b>\$ 13,336,609</b>	<b>\$ -</b>
<b>Changes in Fund Balance Totals</b>						
Designation of Fund Balance:	Balance	2021-22	Balance	Assigned Fund balance		
<b>General Fund</b>	6/30/2021	Designation	6/30/2022			
Assigned	\$ 114,270	\$ (22,262)	\$ 92,008	Special ed due process		\$ 27,500
Restricted - Special Ed ACCESS Program	\$ 375,650	\$ (10,000)	\$ 365,650	Middle School Tech Ed Equipment		\$ -
Nonspendable - Inventory of Supplies	\$ 43,706	\$ -	\$ 43,706	Outdoor education IS		\$ 64,508
Nonspendable - Prepaid Expenses	\$ 259,610	\$ (59,610)	\$ 200,000	Total		\$ 92,008
Committed - Real Estate Tax Appeals	\$ 200,000	\$ -	\$ 200,000			
Committed - Retiree Healthcare	\$ 2,570,371	\$ -	\$ 2,570,371			
Committed - cybercharter school expenses	\$ 312,000	\$ (312,000)	\$ -			
Committed - PSERS	\$ 3,714,716	\$ -	\$ 3,714,716			
Committed - Instructional support positions	\$ -	\$ 737,638	\$ 737,638			
Unassigned	\$ 2,946,211	\$ -	\$ 2,946,211	(6.3% of budget)		
<b>Total Fund Balances</b>	<b>\$ 10,536,534</b>	<b>\$ 333,766</b>	<b>\$ 10,870,300</b>	(23.4% of budget)		

**2021-22 YEAR END BUDGET PROJECTIONS**

05/02/22

<b>GENERAL FUND</b>	<b>2021-22</b>	<b>2021-22</b>	<b>\$</b>	<b>%</b>
	<b>BUDGET</b>	<b>PROJECTED</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
Beginning Balance	\$ 10,223,972	\$ 10,536,534	\$ 312,562	3.1%
Revenues	\$ 44,337,253	\$ 45,105,579	\$ 768,326	1.7%
ESSER COVID Relief Funds		\$ 1,711,428		
<b>Total Income</b>		<b>\$ 46,817,007</b>		
Expenditures/Transfers	\$ 44,789,250	\$ 43,971,813	\$ (817,437)	-1.8%
ESSER COVID Relief Expenditures		\$ 1,711,428		
<b>Total Outlays</b>		<b>\$ 45,683,241</b>		
<b>Surplus/Deficit</b>	<b>\$ (451,997)</b>	<b>\$ 1,133,766</b>	<b>\$ 1,585,763</b>	
Extra transfer to capital reserve/debt svc		\$ (800,000)		
Surplus after Transfers		\$ 333,766		
Ending Balance	\$ 9,771,975	\$ 10,870,300	\$ 1,098,325	
Ending Balance as a % of Expenditures		<b>23.4%</b>		

**Major Budget Changes:**

**Revenues:**

- \* Earned income tax collections projected to be \$265,000 (3.5%) over budget.
- \* Real estate transfer tax collections \$349,000 over budget.
- \* Basic Education Subsidy from the State \$168,000 (2.1%) over budget.

**Expenditures:**

- \* Salaries/Wages projected to be \$351,000 (1.8%) under budget.
- \* Fringe Benefits/Insurances projected to be \$481,000 (3.6%) under budget.
- \* Budgetary Reserve of \$223,000 does need to be utilized.
- \* Cyber Charter school tuition projected to come in at \$1.73 million; \$530,000 or 44.1% over budget.
- \* SUN Tech tuition projected to \$108,500 (8.8%) under budget.
- \* Computer Technology department expenses under budget by \$87,800 (offset by ESSER funds).
- \* Special Education out placement student tuition under budget by \$75,000.

# 2021-22 YEAR END BUDGET PROJECTIONS

05/02/22

<b>Budget Variances excluding Expenses paid for by ESSER funds</b>				
	<b>Budget</b>	<b>Projected</b>	<b>Variance</b>	
Salaries	\$ 19,529,031	\$ 19,178,349	\$ (350,682)	
Fringe Benefits/Insurances	\$ 13,515,741	\$ 13,034,940	\$ (480,801)	
Contracted Services	\$ 1,080,602	\$ 1,077,683	\$ (2,919)	
Repairs & Maintenance	\$ 228,175	\$ 286,910	\$ 58,735	
Transp, Student Tuitions, Other Svcs	\$ 4,964,575	\$ 5,146,321	\$ 181,746	
Supplies/Books/Software	\$ 895,400	\$ 853,734	\$ (41,666)	
Utilities	\$ 519,850	\$ 519,850	\$ -	
Equipment/Property	\$ 313,125	\$ 262,435	\$ (50,690)	
Fees	\$ 91,591	\$ 91,591	\$ -	
Other Expenses/Reserve	\$ 351,160	\$ 120,000	\$ (231,160)	
Transfers to Capital Reserve	\$ -	\$ 100,000	\$ 100,000	
Transfers to Debt Service	\$ 3,300,000	\$ 3,300,000	\$ -	
<b>EXPENDITURES</b>	<b>\$ 44,789,250</b>	<b>\$ 43,971,813</b>	<b>\$ (817,437)</b>	-1.8%
<b>Expenses paid by ESSER Funds</b>	<b>2021-22 ESSER Expenses</b>			
Salaries	\$ 335,562			
Fringe Benefits/Insurances	\$ 124,935			
Contracted Services	\$ 2,919			
Repairs & Maintenance	\$ 99,090			
Transp, Student Tuitions, Other Svcs	\$ 8,361			
Supplies/Books/Software	\$ 509,264			
Utilities	\$ -			
Equipment/Property	\$ 631,297			
Fees	\$ -			
Other Expenses/Reserve	\$ -			
Transfers to Capital Reserve	\$ -			
Transfers to Debt Service	\$ -			
<b>EXPENDITURES</b>	<b>\$ 1,711,428</b>			



## **2022-23 PROPOSED FINAL BUDGET**

### **SUMMARY**

#### **Revenue Assumptions**

1. Real estate revenue projected with a one- mill or 1.4% tax increase for the proposed final budget. Millage rate would be 71.5 mills. Small 0.2% growth in overall real estate tax base. Reserve budgeted for outstanding real estate assessment appeals. Act 1 index allowable increase for 2022-23 is 4.4% or 3.1 mills.
2. Earned income taxes are budgeted with a 3.0% increase from 2021-22 projected totals.
3. Basic Education subsidy is budgeted with a 3.0% increase from 2021-22 allocation.
4. Special education subsidy is budgeted with a 2.0% increase from 2021-22 subsidy amount.
5. State share of retirement expenses based on the projected PSERS rate of 35.62%. District receives approximately half of the total cost in reimbursement.
6. Federal grants (Title I, Title II, and Title IV) are budgeted at the same amounts as 2021-22 budget pending federal award allocations.
7. ESSER COVID Relief funds of \$1.7 million are included in the general operating budget totals.
8. Total revenues estimated at \$47.5 million. An increase of \$716,700 or 1.5% from the projected 2021-22 budget amount (includes the projected ESSER funds spent in 2021-22).

#### **Expenditure Assumptions**

1. Salaries and Wages for teachers are based off the current collective bargaining agreement which has an average increase of 2.1%. An assistant elementary principal position is added back into the budget. Administrative salaries are based off the proposed Act 93 agreement. Total classified staff wages are increased by 3% and include a minimum rate of \$12 per hour. Actual increases are determined by job performance evaluation.

2. Medical insurance costs are budgeted with a premium increase of 5% for the PPO \$250 plan and 6% for the qualified high deductible plan.
3. Retiree medical insurance is projected with a net increase of 1 retiree on the plan. Total of 41 persons on the retiree medical plan.
4. Employer share of PSERS projected at 35.26% of payroll. An increase of 0.32 percentage points from the current rate of 34.94%.
5. Technology budget is at the same amount as the 2021-22 budget and is offset with ESSER funds.
6. Cyber charter tuition projected at \$1,500,000. This is projected based on costs from the first year of the pandemic.
7. Special education services purchased through the CSIU and out placement student tuition costs budgeted with a \$50,000 increase due to a projected increase in out placement student costs.
8. Transportation costs are budgeted with a 7% increase from 2021-22 budget amount based upon the PDE transportation cost index formula.
9. Facilities budget increased by \$116,600 or 11.5% from the 2021-22 amount due to increase in utility and repair costs.
10. Transfer out to the Debt Service Fund is budgeted with a \$200,000 increase to \$3.5 million. Debt service fund reserves will help fund debt payments for 2022-23.
11. Transfer out to the Capital Reserve Fund is budget at \$100,000 for 2022-23. It is projected there will be a general fund surplus transfer at the end of the 2021-22 fiscal year to help fund the account.
12. Total expenditure budget is \$47.5 million. An overall increase of \$1.8 million or 4.1% from the projected final 2021-22 budget. The operating budget includes \$1.7 million in ESSER funded expenses.

**2022-23 Budget Summary (with 1 mill tax increase)**

Beginning Total Fund Balance)		\$ 10,870,300
Revenues	\$ 47,533,677	
Expenditures	( \$ 47,533,677)	
Operating Surplus/(Deficit) to be covered		\$ 0
By fund balance reserves		
Ending Fund Balance		\$ 10,870,300
Total fund balance as a % of total expenses		22.9%

**Major budgetary changes from the 2021-22 projected final budget**

Category of Expense	\$ Change	% Change
Salaries/Wages	\$ 836,000	4.3% (asst elem princ, refilled teaching positions)
Medical Insurance	\$ 482,000	14.0% (5%-6% premium incr, funding holiday month in 21-22)
PSERS retirement expense	\$ 399,000	5.9%

**Projected Fund Balance Totals at 6/30/23**

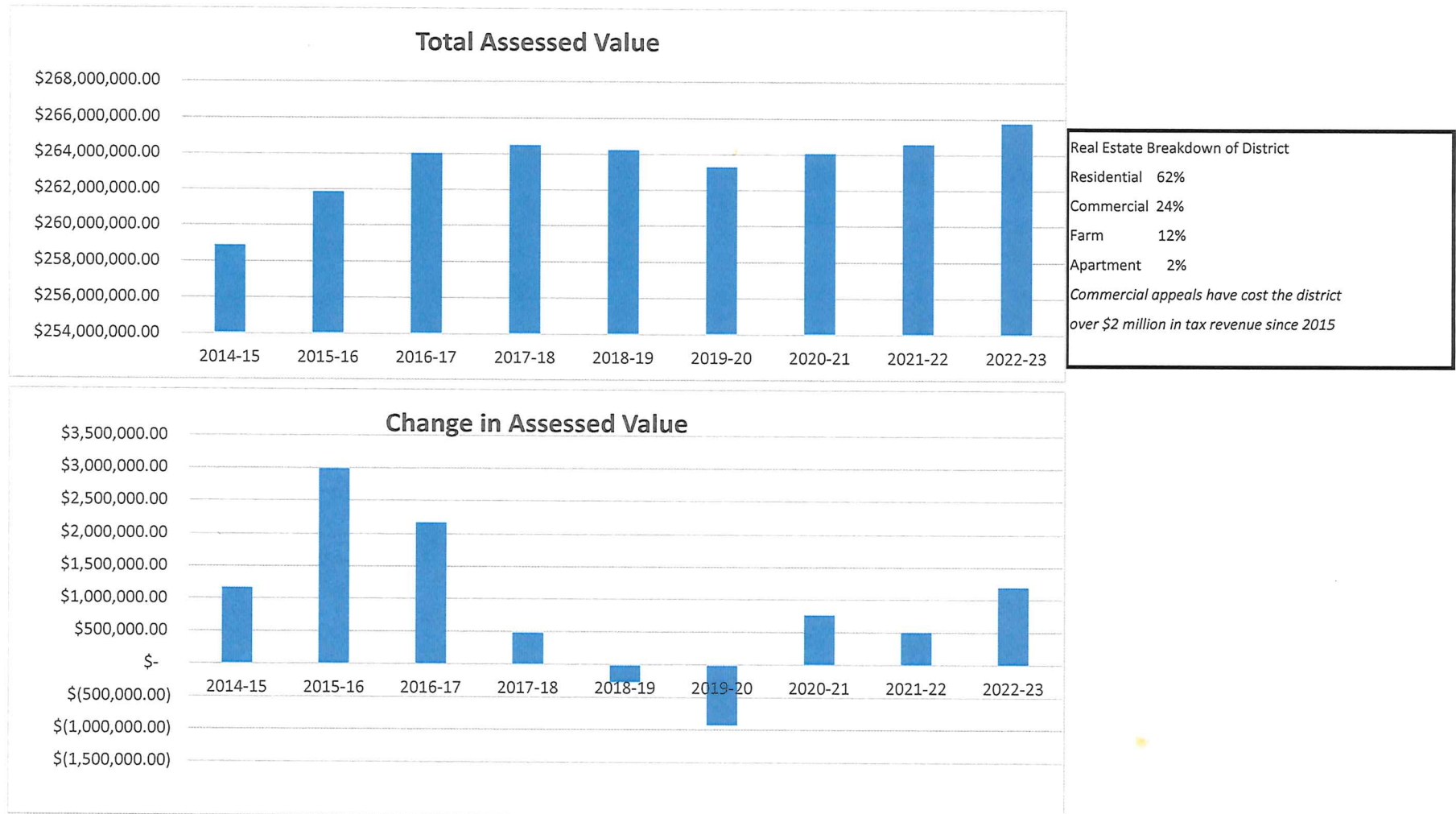
Designation of Fund Balance:

<b>General Fund</b>	Balance 6/30/2022	2022-23 Designation	Balance 6/30/2023
Assigned	\$ 92,008	\$	\$ 92,008
Restricted - Special Ed ACCESS Program	\$ 365,650	\$	\$ 365,650
Nonspendable - Inventory of Supplies	\$ 43,706	\$ -	\$ 43,706
Nonspendable - Prepaid Expenses	\$ 200,000	\$	\$ 200,000
Committed - Real Estate Tax Appeals	\$ 200,000	\$ -	\$ 200,000
Committed - Retiree Healthcare	\$ 2,570,371	\$ -	\$ 2,570,371
Committed - cybercharter school expenses	\$ -	\$	\$ -
Committed - PSERS	\$ 3,714,716	\$ -	\$ 3,714,716
Committed - Instructional support positions	\$ 737,638	\$	\$ 737,638
Unassigned	\$ 2,946,211	\$	\$ 2,946,211 (6.2%)
<b>Total Fund Balances</b>	<b>\$ 10,870,300</b>	<b>\$ 0</b>	<b>\$ 10,870,300 (22.9%)</b>

**Historical Table of Real Estate Tax Rates**

<b>Fiscal Year</b>	<b>Real estate mills</b>	<b>Change in mills from prior yr</b>	<b>% increase in mills Actual</b>	<b>Act 1 Adjusted index Allowable</b>	<b>Variance Between Actual and Act 1 index</b>	<b>Used Act 1 Exceptions</b>
2001-02	35.84	0.75	2.1%			
2002-03	37.50	1.66	4.6%			
2003-04	40.88	3.38	9.0%			
2004-05	42.75	1.88	4.6%			
2005-06	45.75	3.00	7.0%			
2006-07	47.25	1.50	3.3%	4.9%	(1.6%)	No –under index
2007-08	50.04	2.79	5.9%	4.3%	1.6%	Yes
2008-09	52.84	2.80	5.6%	5.6%	0	No-At index
2009-10	55.09	2.25	4.3%	5.2%	(0.9%)	No-under index
2010-11	57.18	2.09	3.8%	3.8%	0	No-At index
2011-12	59.18	2.00	3.5%	1.8%	1.7%	Yes
2012-13	60.48	1.30	2.2%	2.2%	0	No-At index
2013-14	61.75	1.27	2.1%	2.2%	0	No-At index
2014-15	63.41	1.66	2.7%	2.7%	0	No-At index
2015-16	64.99	1.58	2.5%	2.5%	0	No-At index
2016-17	64.99	0.00	0.0%	3.1%	(3.1%)	No tax increase
2017-18	65.99	1.00	1.5%	3.2%	(1.7%)	No –under index
2018-19	67.49	1.50	2.3%	3.1%	(0.8%)	No –under index
2019-20	69.00	1.51	2.2%	2.9%	(0.7%)	No –under index
2020-21	69.00	0.00	0.0%	3.3%	(3.3%)	No tax increase
2021-22	70.50	1.50	2.2%	3.9%	(1.7%)	No –under index
<b>2022-23</b>	<b>71.50</b>	<b>1.00</b>	<b>1.4%</b>	4.4%	(3.0%)	No –under index
<b>10 year avg incr</b>		<b>1.13</b>	<b>1.8%</b>			





# GENERAL FUND BUDGET PROJECTIONS

05/02/22

BUDGET SUMMARY	Budget 2021-22	Projected 2021-22	2021-22 Budget Variance	Budget 2022-23	Variance from 21/22 Projected	Notes
Beginning Total Fund Balance	\$ 10,223,972	\$ 10,536,534	\$ 312,562	\$ 10,870,300	\$ 333,766	
Real Estate Tax	\$ 17,402,174	\$ 17,448,754	\$ 46,580	\$ 17,575,722	\$ 126,968	assumes 1-mill tax increase
Earned Income Tax	\$ 7,579,381	\$ 7,844,659	\$ 265,278	\$ 8,079,999	\$ 235,340	3% increase
Other Taxes (realty transfer, p/c)	\$ 474,364	\$ 824,363	\$ 349,999	\$ 498,839	\$ (325,524)	realty transfer tax at average amounts
Delinquent Taxes	\$ 595,500	\$ 604,396	\$ 8,896	\$ 602,000	\$ (2,396)	
Investment Earnings	\$ 40,000	\$ 45,000	\$ 5,000	\$ 125,000	\$ 80,000	incr in interest rates
Other Local Revenue	\$ 693,772	\$ 693,442	\$ (330)	\$ 655,104	\$ (38,338)	
State Sources	\$ 16,556,575	\$ 16,710,478	\$ 153,903	\$ 17,402,783	\$ 692,305	3% BEF incr, PSERS subsidy, state tax relief
Federal Sources	\$ 995,487	\$ 934,487	\$ (61,000)	\$ 934,487	\$ -	
Other Sources - COVID Relief ESSER	\$ -	\$ 1,711,428	\$ 1,711,428	\$ 1,659,743	\$ (51,685)	ESSER funds
<b>REVENUES</b>	<b>\$ 44,337,253</b>	<b>\$ 46,817,007</b>	<b>\$ 2,479,754</b>	<b>\$ 47,533,677</b>	<b>\$ 716,670</b>	1.5%
Salaries	\$ 19,529,031	\$ 19,513,911	\$ (15,120)	\$ 20,350,252	\$ 836,341	contract incr 2.1%, asst princ, refilling postions
Fringe Benefits/Insurances	\$ 13,515,741	\$ 13,159,875	\$ (355,866)	\$ 14,068,037	\$ 908,162	medical ins, PSERS
Contracted Services	\$ 1,080,602	\$ 1,080,602	\$ -	\$ 1,102,501	\$ 21,899	
Repairs & Maintenance	\$ 228,175	\$ 386,000	\$ 157,825	\$ 302,935	\$ (83,065)	ESSER funds in 21/22 for flooring
Transp, Student Tuitions, Other Svcs	\$ 4,964,575	\$ 5,154,682	\$ 190,107	\$ 5,578,746	\$ 424,064	transp 7%, Votech incr
Supplies/Books/Software	\$ 895,400	\$ 1,362,998	\$ 467,598	\$ 992,739	\$ (370,259)	ESSER funds in 21/22
Utilities	\$ 519,850	\$ 519,850	\$ -	\$ 560,750	\$ 40,900	
Equipment/Property	\$ 313,125	\$ 893,732	\$ 580,607	\$ 419,629	\$ (474,103)	ESSER funds in 21/22 for Promethean boards
Fees	\$ 91,591	\$ 91,591	\$ -	\$ 92,516	\$ 925	
Other Expenses/Reserve	\$ 351,160	\$ 120,000	\$ (231,160)	\$ 465,572	\$ 345,572	budgetary reserve
Transfers to Capital Reserve	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
Transfers to Debt Service	\$ 3,300,000	\$ 3,300,000	\$ -	\$ 3,500,000	\$ 200,000	increase in transfer to debt service
<b>EXPENDITURES</b>	<b>\$ 44,789,250</b>	<b>\$ 45,683,241</b>	<b>\$ 893,991</b>	<b>\$ 47,533,677</b>	<b>\$ 1,850,436</b>	4.1%
*** Expenditures include ESSER funds						
Surplus/(Deficit)	\$ (451,997)	\$ 1,133,766	\$ 1,585,763	\$ -		
Extra Transfers to Cap Res/Debt Svcs		\$ (800,000)				
Proj change in budget		\$ 333,766				
Ending Fund Balance	\$ 9,771,975	\$ 10,870,300	\$ 1,098,325	\$ 10,870,300		

**2022-23 CONSOLIDATED DISTRICT BUDGET  
ALL GOVERNMENTAL FUNDS**

05/02/22

					<b>Total</b>
		<b>Debt Service</b>	<b>Capital</b>		<b>Governmental</b>
	<b>General</b>	<b>Fund</b>	<b>Reserve</b>		<b>Funds</b>
<b><u>Revenues</u></b>					
Local sources	\$ 27,536,664	\$ 7,533	\$ 2,000		\$ 27,546,197
State sources	\$ 17,402,783	\$ -	\$ -		\$ 17,402,783
Federal sources	\$ 2,594,230	\$ -	\$ -		\$ 2,594,230
Interfund Transfers In	\$ -	\$ 3,500,000	\$ 100,000		\$ 3,600,000
<b>Total Revenue</b>	<b>\$ 47,533,677</b>	<b>\$ 3,507,533</b>	<b>\$ 102,000</b>		<b>\$ 51,143,210</b>
<b><u>Expenditures</u></b>					
Instruction	\$ 27,911,676	\$ -	\$ -		\$ 27,911,676
Support services	\$ 14,528,652	\$ -			\$ 14,528,652
Operation of non-instructional services	\$ 1,035,937	\$ -	\$ -		\$ 1,035,937
Capital outlay	\$ -	\$ -	\$ 199,292		\$ 199,292
Debt service principal	\$ -	\$ 2,915,000	\$ -		\$ 2,915,000
Debt service interest	\$ -	\$ 761,538	\$ -		\$ 761,538
Debt service lease	\$ 120,000	\$ -	\$ -		\$ 120,000
Interfund Transfers Out	\$ 3,600,000	\$ -	\$ -		\$ 3,600,000
Budgetary Reserve	\$ 337,412	\$ -	\$ -		\$ 337,412
<b>Total Expenditures</b>	<b>\$ 47,533,677</b>	<b>\$ 3,676,538</b>	<b>\$ 199,292</b>		<b>\$ 51,409,507</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (169,005)</b>	<b>\$ (97,292)</b>		<b>\$ (266,297)</b>
<b>Beginning Fund Balances 7/1/22</b>	<b>\$ 10,870,300</b>	<b>\$ 1,506,682</b>	<b>\$ 2,184,991</b>		<b>\$ 14,561,973</b>
<b>Less Prior year Encumbrances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,226,619)</b>		<b>\$ (1,226,619)</b>
<b>Ending Fund Balances 6/30/23</b>	<b>\$ 10,870,300</b>	<b>\$ 1,337,677</b>	<b>\$ 861,080</b>		<b>\$ 13,069,057</b>



# REVENUE BREAKDOWN BY MAJOR SOURCE

05/02/22

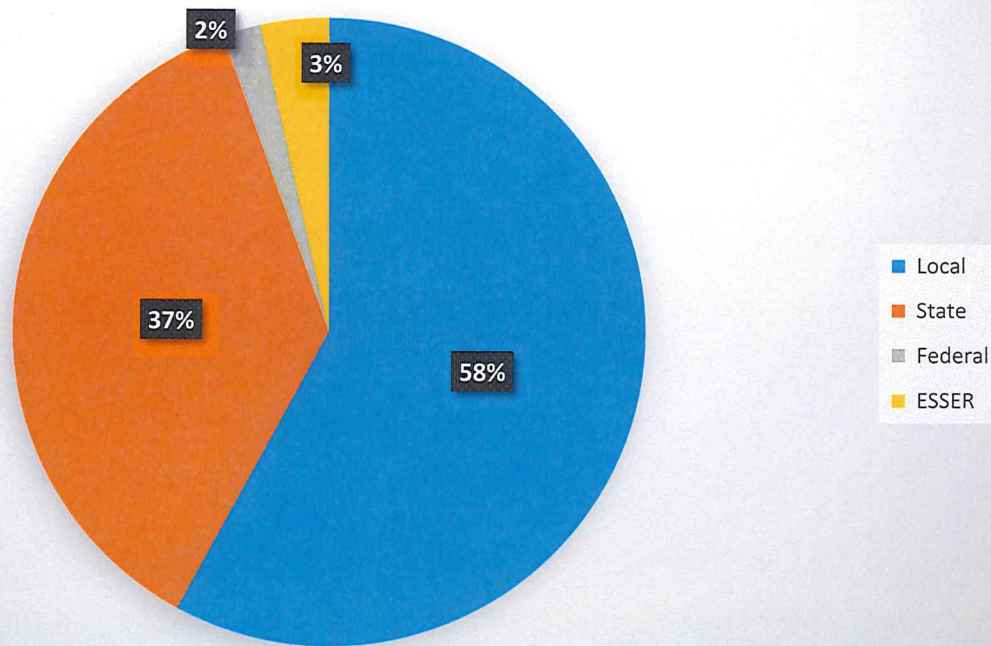
Sources	2020-21 Revenue	% of Total	2021-22 Revenue	% of Total	2022-23 Revenue	% of Total	Variance from Pr Yr	% Variance from Pr Yr		
Local	\$ 26,649,015	58.3%	\$ 26,785,191	60.4%	\$ 27,536,664	57.9%	\$ 751,473	2.8%		
State	\$ 17,247,473	37.7%	\$ 16,556,575	37.3%	\$ 17,402,783	36.6%	\$ 846,208	5.1%		
Federal	\$ 1,795,573	3.9%	\$ 995,487	2.2%	\$ 2,594,230	5.5%	\$ 1,598,743	160.6%		
<b>Total</b>	<b>\$ 45,692,061</b>	<b>100.0%</b>	<b>\$ 44,337,253</b>	<b>100.0%</b>	<b>\$ 47,533,677</b>	<b>100.0%</b>	<b>\$ 3,196,424</b>	<b>7.2%</b>		
<b>Description of Major Revenue Sources:</b>										
Local Sources: Made up of mostly real estate taxes and earned income taxes. The district also collects real estate transfer taxes										
and delinquent taxes. Other local sources would be interest/investment earnings, athletic admissions, student activity fees, and other										
miscellaneous revenues.										
State Sources: The largest item in this category is the basic education subsidy line item. Other sources would be the special education subsidy,										
transportation subsidy, reimbursement for debt service, accountability block grant, and property tax reduction allocation. The state										
also reimburses the district for 1/2 of our retirement and social security expenses. There are other smaller reimbursements.										
Federal Sources: The main revenues in this category are the Title I and II funds. Other federal sources are ACCESS funds										
for special education and the Perkins grant for agricultural education. ESSER COVID Relief funds would also fall under federal sources.										



## 2022-23 GENERAL FUND BUDGET CHARTS

Revenues	Amount	% of Total
Local	\$ 27,536,664	58.0%
State	\$ 17,402,783	37.0%
Federal	\$ 934,487	2.0%
ESSER	\$ 1,659,743	3.0%
Total	\$ 47,533,677	100%

### Revenue Breakdown by Source



2022-23 GENERAL FUND REVENUE

05/02/22

DESCRIPTION	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23
	Actual	Actual	Budget	Projected	Variance	Budget	Variance from 2021-22 Projected
Current Real Estate Taxes	\$ 16,769,162	\$ 16,904,337	\$ 17,314,418	\$ 17,360,998	\$ 46,580	\$ 17,498,826	\$ 137,828
Interim Real Estate Tax	\$ 71,783	\$ 62,767	\$ 87,756	\$ 87,756	\$ -	\$ 76,896	\$ (10,860)
Public Utility Realty Tax	\$ 22,389	\$ 24,420	\$ 24,424	\$ 25,173	\$ 749	\$ 24,424	\$ (749)
In Lieu Of Tax	\$ 156,415	\$ 156,415	\$ 156,415	\$ 156,415	\$ -	\$ 156,415	\$ -
Current Per Capita Tx,sect 679	\$ 59,977	\$ 61,820	\$ -	\$ 11	\$ 11	\$ -	\$ (11)
Current Act 511 Per Capita Tx	\$ 59,977	\$ 61,839	\$ -	\$ 11	\$ 11	\$ -	\$ (11)
Current Act 511 Earn Income Tx	\$ 7,321,305	\$ 7,592,814	\$ 7,579,381	\$ 7,844,659	\$ 265,278	\$ 8,079,999	\$ 235,340
Curnt Act 511 Real Est Tran Tx	\$ 298,194	\$ 468,857	\$ 293,525	\$ 642,753	\$ 349,228	\$ 318,000	\$ (324,753)
Delinquent Real Estate Taxes	\$ 635,988	\$ 598,458	\$ 589,500	\$ 600,000	\$ 10,500	\$ 600,000	\$ -
Delinquent Per Cap Tx, Sec 679	\$ 6,082	\$ 6,405	\$ 3,000	\$ 2,198	\$ (802)	\$ 1,000	\$ (1,198)
Delinquent Act 511 Per Cap Tx	\$ 6,082	\$ 6,405	\$ 3,000	\$ 2,198	\$ (802)	\$ 1,000	\$ (1,198)
Delinquent Occup Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Int/invest & Invest Bear Cks	\$ 240,971	\$ 53,697	\$ 40,000	\$ 45,000	\$ 5,000	\$ 125,000	\$ 80,000
Admissions	\$ 91,761	\$ 40,946	\$ 96,000	\$ 85,000	\$ (11,000)	\$ 92,000	\$ 7,000
Fees	\$ 19,075	\$ 17,245	\$ 22,500	\$ 16,000	\$ (6,500)	\$ 18,000	\$ 2,000
Technology Fees	\$ 38,033	\$ 2,103	\$ 1,186	\$ 1,186	\$ -	\$ 1,200	\$ 14
State Rev Rec'd thru other LEA's	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Fed Rev Rec'd Thru Pa Sch	\$ 335,662	\$ 345,918	\$ 340,697	\$ 403,071	\$ 62,374	\$ 345,000	\$ (58,071)
Fed Rev Rec'd Through CSIU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev Rec'd Through CSIU - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rentals	\$ 96,134	\$ 93,768	\$ 92,485	\$ 95,000	\$ 2,515	\$ 120,000	\$ 25,000
Contribution-donation-private	\$ 26,921	\$ 14,500	\$ 18,000	\$ 6,000	\$ (12,000)	\$ 6,000	\$ -
Contributions - other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gains/losses-sale Fixed Assets	\$ 6,002	\$ 25,350	\$ 7,000	\$ 10,500	\$ 3,500	\$ 7,000	\$ (3,500)
Regular Day Sch Tuition	\$ 79,122	\$ 17,555	\$ 50,000	\$ 1,247	\$ (48,753)	\$ -	\$ (1,247)
Summer School Tuition	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts From Other Leas	\$ 18,495	\$ 17,191	\$ 18,000	\$ 19,283	\$ 1,283	\$ 18,000	\$ (1,283)
Services For Lea's	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 13,483	\$ 18,605	\$ 10,500	\$ 18,000	\$ 7,500	\$ 10,500	\$ (7,500)
Refunds	\$ 20,343	\$ 42,044	\$ 37,404	\$ 37,404	\$ -	\$ 37,404	\$ -
Energy Efficiency Refunds (E-rate)	\$ -	\$ 15,556	\$ -	\$ 751	\$ 751	\$ -	\$ (751)
<b>TOTAL LOCAL SOURCES</b>	<b>\$ 26,393,486</b>	<b>\$ 26,649,015</b>	<b>\$ 26,785,191</b>	<b>\$ 27,460,614</b>	<b>\$ 675,423</b>	<b>\$ 27,536,664</b>	<b>\$ 76,050</b>



**2022-23 GENERAL FUND REVENUE**

05/02/22

DESCRIPTION	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23
	Actual	Actual	Budget	Projected	Variance	Budget	Variance from 2021-
							22 Projected
Basic Instructional Subsidy	\$ 8,015,620	\$ 8,015,613	\$ 8,015,663	\$ 8,183,441	\$ 167,778	\$ 8,428,944	\$ 245,503
Charter School Reimb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition Section 1306	\$ 52,680	\$ 68,056	\$ 50,000	\$ 50,000	\$ -	\$ 50,750	\$ 750
Vocational Education	\$ 74,657	\$ 74,068	\$ 50,000	\$ 50,000	\$ -	\$ 50,750	\$ 750
Special Education Funding	\$ 1,552,993	\$ 1,552,957	\$ 1,552,993	\$ 1,552,993	\$ -	\$ 1,584,053	\$ 31,060
Other State Grants	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transport (reg & Additional)	\$ 944,860	\$ 901,294	\$ 901,294	\$ 901,294	\$ -	\$ 925,000	\$ 23,706
Rentals & Sink Fund Payments	\$ 571,395	\$ 1,303,461	\$ 586,792	\$ 586,792	\$ -	\$ 563,793	\$ (22,999)
Medical & Dental Services	\$ 47,168	\$ 46,999	\$ 47,469	\$ 44,591	\$ (2,878)	\$ 48,000	\$ 3,409
Property Tax Reduction Allocation	\$ 668,238	\$ 666,055	\$ 663,529	\$ 663,529	\$ -	\$ 831,554	\$ 168,025
Safe Schools Grant	\$ 393,437	\$ 26,199	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency School Health and Safety Grant			\$ -	\$ -	\$ -	\$ -	\$ -
Extra Grants	\$ 26,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pa Accountability Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ready to Learn Block Grant	\$ 418,661	\$ 418,661	\$ 418,661	\$ 418,661	\$ -	\$ 418,661	\$ -
State Share Of Soc Sec	\$ 714,067	\$ 792,110	\$ 746,990	\$ 745,544	\$ (1,446)	\$ 779,040	\$ 33,496
State Share Of Retirement	\$ 3,391,482	\$ 3,382,000	\$ 3,523,184	\$ 3,513,633	\$ (9,551)	\$ 3,722,238	\$ 208,605
Classrooms for the Future	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL STATE SOURCES</b>	<b>\$ 16,872,110</b>	<b>\$ 17,247,473</b>	<b>\$ 16,556,575</b>	<b>\$ 16,710,478</b>	<b>\$ 153,903</b>	<b>\$ 17,402,783</b>	<b>\$ 692,305</b>
Fed Rev-title I Suppl	\$ 695,642	\$ 680,562	\$ 711,074	\$ 711,074	\$ -	\$ 711,074	\$ -
Fed Rev - Title II	\$ 105,317	\$ 96,049	\$ 99,533	\$ 99,533	\$ -	\$ 99,533	\$ -
Fed Rev - Title III	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev - Drug Free Sch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev - Title V	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev - Title IV	\$ 18,466	\$ 37,026	\$ 38,880	\$ 38,880	\$ -	\$ 38,880	\$ -
Voc Ed-operating Expenditures	\$ 30,372	\$ 26,048	\$ 26,000	\$ -	\$ (26,000)	\$ -	\$ -
Other Fed Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Access Funds	\$ 41,557	\$ 55,358	\$ 110,000	\$ 75,000	\$ (35,000)	\$ 75,000	\$ -
Medical Assistance Admin Reimbursment	\$ 8,642	\$ 11,682	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
ESSER I Federal Funds		\$ 533,756		\$ 27,895	\$ 27,895		\$ (27,895)
ESSER II Federal Funds		\$ 3,480		\$ 957,429	\$ 957,429	\$ 735,844	\$ (221,585)
ESSER III Federal Funds		\$ 49,630		\$ 710,497	\$ 710,497	\$ 923,899	\$ 213,402
CARES Act Funds - PCCD		\$ 299,097			\$ -		\$ -

**2022-23 GENERAL FUND REVENUE**

05/02/22

DESCRIPTION	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23
	Actual	Actual	Budget	Projected	Variance	Budget	Variance from 2021-22 Projected
ESSER GEER Special Ed Federal Funds		\$ 2,885		\$ 15,607	\$ 15,607		\$ (15,607)
<b>TOTAL FEDERAL SOURCES</b>	<b>\$ 899,996</b>	<b>\$ 1,795,573</b>	<b>\$ 995,487</b>	<b>\$ 2,645,915</b>	<b>\$ 1,650,428</b>	<b>\$ 2,594,230</b>	<b>\$ (51,685)</b>
Proceeds from Lease Financing	\$ -						
Transfer In Capital Proj	\$ -						
<b>TOTAL OTHER SOURCES</b>	<b>\$ -</b>						
<b><u>TOTAL REVENUES:</u></b>	<b>\$ 44,165,592</b>	<b>\$ 45,692,061</b>	<b>\$ 44,337,253</b>	<b>\$ 46,817,007</b>	<b>\$ 2,479,754</b>	<b>\$ 47,533,677</b>	<b>\$ 716,670</b>



# PROPOSED FINAL BUDGET EXPENDITURE BREAKDOWN BY MAJOR OBJECT

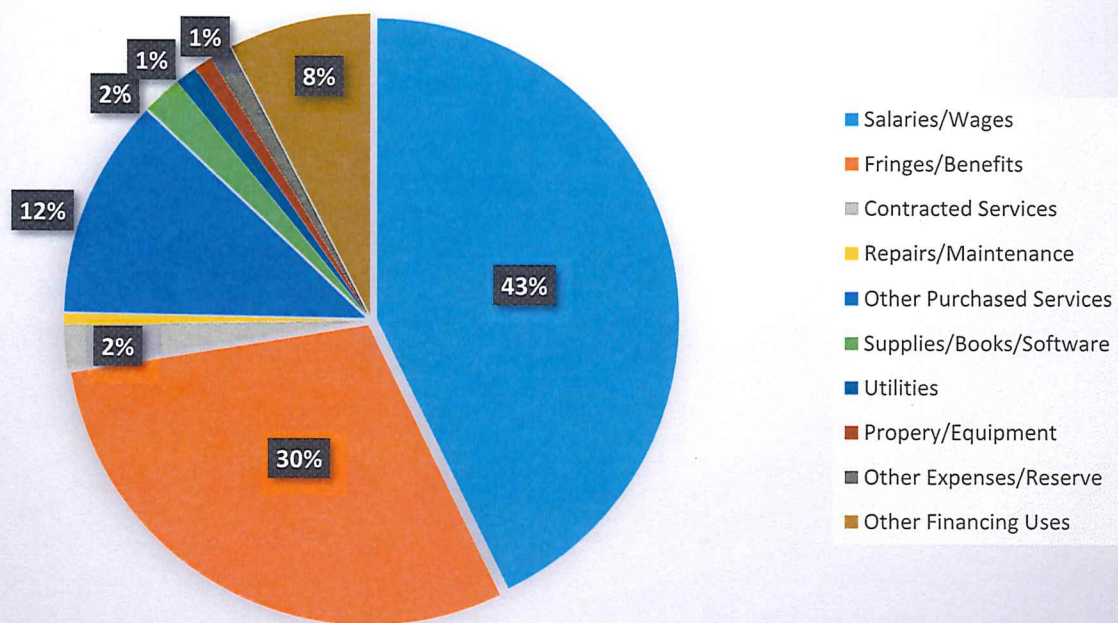
05/02/22

Description	2020-21 Actual	% of Budget	2021-22 Budget	% of Budget	2022-23 Budget	% of Budget	Variance from Pr Yr	% change from Pr Yr
Personnel -salaries/wages	\$ 18,941,233	41.7%	\$ 19,529,031	43.6%	\$ 20,350,252	42.8%	\$ 821,221	4.2%
Personnel -employee benefit	\$ 12,778,868	28.2%	\$ 13,515,741	30.2%	\$ 14,068,037	29.6%	\$ 552,296	4.1%
Purchased Profession & tech Svcs	\$ 1,092,675	2.4%	\$ 1,080,602	2.4%	\$ 1,102,501	2.3%	\$ 21,899	2.0%
Purchased Property Services	\$ 391,727	0.9%	\$ 566,735	1.3%	\$ 533,845	1.1%	\$ (32,890)	-5.8%
Other Purchased Svcs	\$ 4,728,658	10.4%	\$ 4,964,575	11.1%	\$ 5,578,746	11.7%	\$ 614,171	12.4%
Supplies	\$ 1,367,528	3.0%	\$ 1,204,850	2.7%	\$ 1,450,739	3.1%	\$ 245,889	20.4%
Property	\$ 748,886	1.7%	\$ 313,125	0.7%	\$ 419,629	0.9%	\$ 106,504	34.0%
Other Expenses	\$ 81,317	0.2%	\$ 91,591	0.2%	\$ 92,516	0.2%	\$ 925	1.0%
Other Financing Uses	\$ 5,248,629	11.6%	\$ 3,523,000	7.9%	\$ 3,937,412	8.3%	\$ 414,412	11.8%
<b>Total Expenditures</b>	<b>\$ 45,379,521</b>	<b>100.0%</b>	<b>\$ 44,789,250</b>	<b>100.0%</b>	<b>\$ 47,533,677</b>	<b>100.0%</b>	<b>\$ 2,744,427</b>	<b>6.0%</b>
<b>Note: COVID Relief ESSER funds are included in the 2022-23 budget but they were not included in the 2021-22 budget. This distorts some of the budget variances.</b>								
Personnel - Salaries and wages:	Salaries and wages for all district personnel - administrators, teachers, substitutes, and all support staff.							
Personnel - Employee benefits:	Benefits for all district personnel - includes fringes on salaries and wages such as social security, retirement, unemployment and workers compensation. This category also includes medical, dental, and life insurance.							
Purchased Professional Services:	This category includes all professional services that the district purchases. The largest expense would be special education services that are purchased through the CSIU. Other professional services would be tax collection expenses, legal and accounting services.							
Purchased Property Services:	Repairs and maintenance expenses for the district's facilities and equipment. Most of the facility utility expenses are included here such as natural gas, water/sewer, disposal, and telephone. Leasing of district equipment for printers and copiers is included here.							
Other Purchased services:	Transportation expenses make up the largest portion of this category. Also, all student tuition expenses are accounted for here such as cyber charter tuition, vo-tech tuition, tuition for alternative education, and for special education outplacement students.							
Supplies:	Classroom supplies, textbooks, software, videos, and annual software license expenses. Also electricity natural gas are included in in this category							
Property:	Furniture and equipment that is depreciable. All computer hardware and networking equipment. Vehicles and other tangible property.							
Other Expenses:	Dues/fees and memberships in organizations such as PSBA and PASBO. Other miscellaneous expenses that don't fit in other categories.							
Other Financing Uses:	Transfers out to other funds such as the capital reserve and debt service fund. The budgetary reserve amount is also included in this category.							

## 2022-23 GENERAL FUND BUDGET CHARTS

Expenses	Amount	% of Total
Salaries/Wages	\$ 20,350,252	42.8%
Fringes/Benefits	\$ 14,068,037	29.6%
Contracted Services	\$ 1,102,501	2.3%
Repairs/Maintenance	\$ 269,935	0.6%
Other Purchased Services	\$ 5,578,746	11.7%
Supplies/Books/Software	\$ 992,739	2.1%
Utilities	\$ 560,750	1.2%
Property/Equipment	\$ 452,629	1.0%
Other Expenses/Reserve	\$ 558,088	1.2%
Other Financing Uses	\$ 3,600,000	7.6%
Total	\$ 47,533,677	100%

### Expenditure Breakdown by Object





## 2022-23 GENERAL FUND EXPENDITURES

05/02/22

EXPENDITURES by Cost Center	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Budget Expenses Projected	2021-22 Expenses Projected	2021-22 Budget Variance	2022-23 Budget Expenses Projected	2022-23 Budget Variance from Proj 2021-22
			draft #2				
<b>Salaries/Wages</b>							
Administrators	\$ 1,276,176	\$ 1,130,692	\$ 1,275,025	\$ 1,233,787	\$ (41,238)	\$ 1,302,905	\$ 69,118
Administrators - ESSER					\$ -	\$ 93,000	\$ 93,000
Teachers-Regular	\$14,400,364	\$ 14,036,887	\$ 14,377,330	\$ 14,076,988	\$ (300,342)	\$ 14,342,004	\$ 265,016
Teachers - ESSER				\$ 305,322	\$ 305,322	\$ 378,250	\$ 72,928
Teachers-Extracurricular	\$ 119,578	\$ 135,401	\$ 136,940	\$ 136,940	\$ -	\$ 138,309	\$ 1,369
Teachers-Substitutes	\$ 156,418	\$ 172,998	\$ 225,000	\$ 185,000	\$ (40,000)	\$ 225,000	\$ 40,000
Professional - Other salaried	\$ 231,710	\$ 231,007	\$ 171,783	\$ 151,917	\$ (19,866)	\$ 120,667	\$ (31,250)
Professional - Other salaried ESSER					\$ -	\$ 65,000	\$ 65,000
Classified	\$ 2,851,640	\$ 2,777,301	\$ 2,945,800	\$ 2,996,564	\$ 50,764	\$ 3,200,152	\$ 203,588
Classified - ESSER				\$ 30,240	\$ 30,240	\$ 60,480	\$ 30,240
Insurance Waivers	\$ 55,292	\$ 56,052	\$ 31,500	\$ 31,500	\$ -	\$ 54,000	\$ 22,500
Athletic - A.D. & coaches	\$ 366,788	\$ 341,330	\$ 322,153	\$ 322,153	\$ -	\$ 326,985	\$ 4,832
Tax Collector-Comm	\$ 58,964	\$ 59,560	\$ 43,500	\$ 43,500	\$ -	\$ 43,500	\$ -
<b>Total Salaries/Wages</b>	<b>\$19,516,930</b>	<b>\$ 18,941,228</b>	<b>\$ 19,529,031</b>	<b>\$ 19,513,911</b>	<b>\$ (15,120)</b>	<b>\$ 20,350,252</b>	<b>\$ 836,341</b>
<b>Fringes/Benefits</b>							
Vision Reimbursement	\$ 23,407	\$ 22,877	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -
Employee Medical Insurance	\$ 3,895,159	\$ 3,825,361	\$ 3,829,591	\$ 3,399,380	\$ (430,211)	\$ 3,821,139	\$ 421,759
Employee Medical Insurance - ESSER			\$ -	\$ 43,620	\$ 43,620	\$ 104,191	\$ 60,571
Employee Medical Insurance - H.S.A. contr			\$ 83,000	\$ 90,000	\$ 7,000	\$ 90,000	\$ -
Retiree Medical Insurance	\$ 746,797	\$ 720,529	\$ 815,222	\$ 820,610	\$ 5,388	\$ 775,000	\$ (45,610)
Dental Insurance	\$ 110,315	\$ 114,686	\$ 130,913	\$ 130,913	\$ -	\$ 132,604	\$ 1,691
Dental Insurance - ESSER				\$ 3,000	\$ 3,000	\$ 4,200	\$ 1,200
Life Insurance	\$ 30,202	\$ 29,108	\$ 35,161	\$ 35,161	\$ -	\$ 38,924	\$ 3,763
Social Security	\$ 1,457,664	\$ 1,415,566	\$ 1,493,980	\$ 1,469,466	\$ (24,514)	\$ 1,511,153	\$ 41,687
Social Security - ESSER				\$ 23,357	\$ 23,357	\$ 45,652	\$ 22,295
Retirement	\$ 6,483,332	\$ 6,329,562	\$ 6,775,971	\$ 6,711,481	\$ (64,490)	\$ 7,058,713	\$ 347,232
Retirement - ESSER				\$ 53,431	\$ 53,431	\$ 105,205	\$ 51,774
Tuition - Employee	\$ 135,159	\$ 115,357	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ -
Other Employee Benefits	\$ 61,434	\$ 106,000	\$ 78,369	\$ 104,395	\$ 26,026	\$ 86,889	\$ (17,506)
Workers Compensation	\$ 102,980	\$ 99,825	\$ 98,534	\$ 98,534	\$ -	\$ 106,252	\$ 7,718
Workers Compensation - ESSER				\$ 1,527	\$ 1,527	\$ 2,984	\$ 1,457



## 2022-23 GENERAL FUND EXPENDITURES

05/02/22

EXPENDITURES by Cost Center	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Budget Expenses Projected	2021-22 Expenses Projected	2021-22 Budget Variance	2022-23 Budget Expenses Projected	2022-23 Budget Variance from Proj 2021-22
Unemploy Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,131	\$ 10,131
<b>Total Fringes/Benefits</b>	<b>\$13,046,449</b>	<b>\$ 12,778,871</b>	<b>\$ 13,515,741</b>	<b>\$ 13,159,875</b>	<b>\$ (355,866)</b>	<b>\$ 14,068,037</b>	<b>\$ 908,162</b>
<b>Total Personnel Costs</b>	<b>\$32,563,379</b>	<b>\$ 31,720,099</b>	<b>\$ 33,044,772</b>	<b>\$ 32,673,786</b>	<b>\$ (370,986)</b>	<b>\$ 34,418,289</b>	<b>\$ 1,744,503</b>
<b>Building Budgets</b>							
Elementary School	\$ 45,293	\$ 58,751	\$ 89,663	\$ 70,000	\$ (19,663)	\$ 89,663	\$ 19,663
Intermediate School	\$ 18,052	\$ 60,153	\$ 89,000	\$ 70,000	\$ (19,000)	\$ 89,000	\$ 19,000
Middle School	\$ 74,914	\$ 59,949	\$ 83,200	\$ 83,200	\$ -	\$ 83,200	\$ -
High School	\$ 190,026	\$ 174,320	\$ 224,383	\$ 224,383	\$ -	\$ 245,918	\$ 21,535
<b>Total Building Budgets</b>	<b>\$ 328,285</b>	<b>\$ 353,173</b>	<b>\$ 486,246</b>	<b>\$ 447,583</b>	<b>\$ (38,663)</b>	<b>\$ 507,781</b>	<b>\$ 60,198</b>
Vo-Tech	\$ 1,113,808	\$ 1,140,000	\$ 1,231,521	\$ 1,123,055	\$ (108,466)	\$ 1,392,271	\$ 269,216
CSIU Services	\$ 506,958	\$ 517,590	\$ 550,000	\$ 550,000	\$ -	\$ 575,000	\$ 25,000
Cyberschool tuition	\$ 917,804	\$ 1,493,243	\$ 1,200,000	\$ 1,730,000	\$ 530,000	\$ 1,500,000	\$ (230,000)
Institutional/other tuition	\$ 240,864	\$ 171,977	\$ 325,000	\$ 250,000	\$ (75,000)	\$ 350,000	\$ 100,000
<b>Total Tuition/CSIU Svcs</b>	<b>\$ 2,779,434</b>	<b>\$ 3,322,810</b>	<b>\$ 3,306,521</b>	<b>\$ 3,653,055</b>	<b>\$ 346,534</b>	<b>\$ 3,817,271</b>	<b>\$ 164,216</b>
<b>Support Services</b>							
Special Education	\$ 126,212	\$ 58,941	\$ 64,380	\$ 64,380	\$ -	\$ 71,288	\$ 6,908
Homebound	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Services	\$ 2,819	\$ 6,227	\$ 16,800	\$ 16,800	\$ -	\$ 16,800	\$ -
Attendance/Child Acctg	\$ 65,563	\$ 67,420	\$ 71,566	\$ 71,566	\$ -	\$ 73,770	\$ 2,204
Psychology	\$ 363	\$ 1,827	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -
Computer Technology	\$ 361,971	\$ 186,224	\$ 362,800	\$ 275,000	\$ (87,800)	\$ 227,530	\$ (47,470)
Curriculum Development	\$ 80,682	\$ 122,604	\$ 119,600	\$ 119,600	\$ -	\$ 119,600	\$ -
Staff Development	\$ 26,589	\$ 24,636	\$ 59,650	\$ 50,000	\$ (9,650)	\$ 59,650	\$ 9,650
Institutional Services	\$ 2,562	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
Board Services	\$ 100,196	\$ 89,758	\$ 94,727	\$ 94,727	\$ -	\$ 121,094	\$ 26,367
Tax Collections	\$ 182,368	\$ 178,173	\$ 164,000	\$ 164,000	\$ -	\$ 164,000	\$ -
Legal Services	\$ 23,325	\$ 32,063	\$ 33,500	\$ 33,500	\$ -	\$ 43,500	\$ 10,000
Superintendent	\$ 13,666	\$ 11,668	\$ 13,783	\$ 13,783	\$ -	\$ 16,900	\$ 3,117
Business Services	\$ 44,755	\$ 50,986	\$ 55,000	\$ 55,000	\$ -	\$ 44,953	\$ (10,047)
Plant/Maintenance	\$ 841,885	\$ 856,325	\$ 1,015,522	\$ 1,015,522	\$ -	\$ 1,132,154	\$ 116,632
Transportation	\$ 1,710,838	\$ 1,661,100	\$ 1,800,000	\$ 1,800,000	\$ -	\$ 1,926,000	\$ 126,000
Athletics	\$ 276,682	\$ 305,486	\$ 299,115	\$ 299,115	\$ -	\$ 304,697	\$ 5,582



## 2022-23 GENERAL FUND EXPENDITURES

05/02/22

EXPENDITURES by Cost Center	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Budget Expenses Projected	2021-22 Expenses Projected	2021-22 Budget Variance	2022-23 Budget Expenses Projected	2022-23 Budget Variance from Proj 2021-22
Central Support	\$ 20,000	\$ 23,897	\$ 28,000	\$ 28,000	\$ -	\$ 30,000	\$ 2,000
<b>Total Support Services</b>	<b>\$ 3,880,475</b>	<b>\$ 3,677,335</b>	<b>\$ 4,202,443</b>	<b>\$ 4,104,993</b>	<b>\$ (97,450)</b>	<b>\$ 4,355,936</b>	<b>\$ 250,943</b>
<b>Other Expenses</b>							
<b>Library Contribution</b>							
Safe Schools	\$ 18,499	\$ 23,304	\$ 18,500	\$ 18,500	\$ -	\$ 18,500	\$ -
Crossing Guards	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Business & Ed (SVCC)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
ESL Expenses	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Bonds							
Computer Leases -Prior Yr	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Computer Leases - New	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Copier Leases/Print Mngt Services	\$ 121,401	\$ 100,626	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	\$ -
Other Debt		\$ -	\$ -	\$ -		\$ -	\$ -
<b>Total Debt Service</b>	<b>\$ 121,401</b>	<b>\$ 100,626</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>
<b>Transfers Out</b>							
Athletic Fund							
Capital Reserve Fund	\$ 133,000	\$ 1,200,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Debt Service Fund	\$ 3,100,000	\$ 4,048,629	\$ 3,300,000	\$ 3,300,000	\$ -	\$ 3,500,000	\$ 200,000
<b>Total Transfers Out</b>	<b>\$ 3,233,000</b>	<b>\$ 5,248,629</b>	<b>\$ 3,300,000</b>	<b>\$ 3,400,000</b>	<b>\$ 100,000</b>	<b>\$ 3,600,000</b>	<b>\$ 200,000</b>
<b>Federal Programs/ACCESS Program</b>							
Discretionary Expenses	\$ 116,412	\$ 47,515	\$ 72,768	\$ 20,000	\$ (52,768)	\$ 14,282	\$ (5,718)
<b>State/Local Grants (Extra)</b>							
Discretionary Expenses/ Computer 1:1 repa	\$ 37,708	\$ 5,201	\$ 15,000	\$ 10,000	\$ (5,000)	\$ 15,000	\$ 5,000
Safe Schools Grant	\$ 393,437	\$ 26,199	\$ -	\$ 24,000	\$ 24,000		
PA Smart Grant	\$ 27,232						
Encumbered expenses from prior yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other - E Rate Project	\$ 10,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From Fund Balance							
After School tutoring program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Budgetary Reserve	\$ -	\$ -	\$ 223,000	\$ -	\$ (223,000)	\$ 337,412	\$ 337,412
Contingency Fund							
<b>Total Expenses</b>	<b>\$ 43,509,319</b>	<b>\$ 44,524,891</b>	<b>\$ 44,789,250</b>	<b>\$ 44,447,917</b>	<b>\$ (341,333)</b>	<b>\$ 47,204,471</b>	<b>\$ 2,756,554</b>
<b>Federal Stimulus Funds - Discretionary</b>							



## 2022-23 GENERAL FUND EXPENDITURES

05/02/22

EXPENDITURES by Cost Center	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Budget Expenses Projected	2021-22 Expenses Projected	2021-22 Budget Variance	2022-23 Budget Expenses Projected	2022-23 Budget Variance from Proj 2021-22
ESSER I		\$ 533,756		\$ 27,895	\$ 27,895		\$ (27,895)
ESSER II - discretionary non-personnel		\$ 3,480		\$ 957,429	\$ 957,429	\$ 254,206	\$ (703,223)
ESSER III - discretionary non-personnel		\$ 15,390		\$ 250,000	\$ 250,000	\$ 75,000	\$ (175,000)
ESSER PCCD		\$ 299,097					
GEER - Special Ed		\$ 2,885					
Grand Total Expenses	\$ 43,509,319	\$ 45,379,499	\$ 44,789,250	\$ 45,683,241	\$ 893,991	\$ 47,533,677	\$ 1,850,436
Payment of SUN Tech project							
Personnel Expenses as						\$ 0	
a % of total expenses	74.8%	69.9%	73.8%	71.5%			
Total Revenues	\$44,165,592	\$ 45,692,061	\$ 44,337,253	\$ 46,817,007		\$ 47,533,677	
ESSER III Funds for Personnel			\$ -	\$ 460,497		\$ 858,961	
Surplus/(Deficit)	\$ 656,273	\$ 312,562	\$ (451,997)	\$ 1,133,766		\$ (0)	
Personnel Costs as a % of Total Expenses	74.8%	69.9%	73.8%	71.5%		72.4%	

## 2022-23 PROPOSED FINAL GENERAL FUND BUDGET

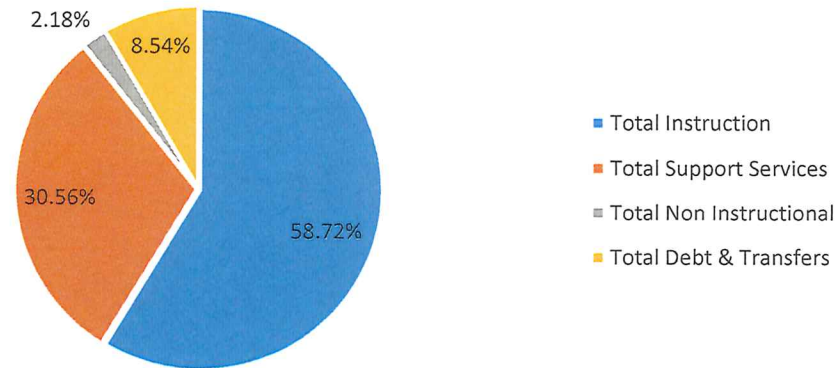
### Expenditure Summary by Functional Area

The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas: 1) Instruction, 2) Support Services, 3) Operation of Non-instructional Services, 4) Facilities Acquisition, Construction and Improvement Services, and 5) Other Financing Uses. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.) Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive.

	<u>DESCRIPTION</u>	<u>20/21 ACTUAL</u>	<u>21/22 BUDGET</u>	<u>22/23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>
<b>1100</b>	Regular Programs	\$ 18,581,081	\$ 18,521,410	\$ 19,558,530	\$ 1,037,120	5.60%	41.15%
<b>1200</b>	Special Programs - Elem/sec	\$ 4,641,213	\$ 5,044,489	\$ 5,308,104	\$ 263,615	5.23%	11.17%
<b>1300</b>	Vocational Education Programs	\$ 2,508,291	\$ 2,681,750	\$ 2,865,690	\$ 183,940	6.86%	6.03%
<b>1400</b>	Other Instruction Prog-ele/sec	\$ 70,390	\$ 143,000	\$ 171,160	\$ 28,160	19.69%	0.36%
<b>1500</b>	Nonpublic School Programs	\$ 2,773	\$ 8,192	\$ 8,192	\$ -	0.00%	0.02%
<b>1800</b>	Pre-Kindergarten Services	\$ -	\$ -	\$ -	\$ -		0.00%
	<b>Total Instruction</b>	<b>\$ 25,803,748</b>	<b>\$ 26,398,841</b>	<b>\$ 27,911,676</b>	<b>\$ 1,512,835</b>	<b>5.73%</b>	<b>58.72%</b>
<b>2100</b>	Support Svcs-pupil personnel	\$ 2,276,139	\$ 2,384,965	\$ 2,690,360	\$ 305,395	12.81%	5.66%
<b>2200</b>	Support Services-instruc staff	\$ 2,031,388	\$ 2,057,330	\$ 1,823,068	\$ (234,262)	-11.39%	3.84%
<b>2300</b>	Support Services-admin	\$ 2,293,557	\$ 2,210,121	\$ 2,471,486	\$ 261,365	11.83%	5.20%
<b>2400</b>	Support Services-pupil health	\$ 467,711	\$ 493,249	\$ 601,445	\$ 108,196	21.94%	1.27%
<b>2500</b>	Support Services-business	\$ 477,805	\$ 504,700	\$ 516,561	\$ 11,861	2.35%	1.09%
<b>2600</b>	Operation & Maint Plant Svcs	\$ 3,282,829	\$ 3,302,457	\$ 3,540,842	\$ 238,385	7.22%	7.45%
<b>2700</b>	Student Transportation Service	\$ 1,757,534	\$ 1,898,750	\$ 2,027,273	\$ 128,523	6.77%	4.26%
<b>2800</b>	Support Services - Central	\$ 804,090	\$ 894,095	\$ 857,617	\$ (36,478)	-4.08%	1.80%
	<b>Total Support Services</b>	<b>\$ 13,391,053</b>	<b>\$ 13,745,667</b>	<b>\$ 14,528,652</b>	<b>\$ 782,985</b>	<b>5.70%</b>	<b>30.56%</b>
<b>3200</b>	Student Activities	\$ 908,912	\$ 958,856	\$ 992,943	\$ 34,087	3.55%	2.09%
<b>3300</b>	Community Services	\$ 27,159	\$ 42,886	\$ 42,994	\$ 108	0.25%	0.09%
	<b>Total Non Instructional</b>	<b>\$ 936,071</b>	<b>\$ 1,001,742</b>	<b>\$ 1,035,937</b>	<b>\$ 34,195</b>	<b>3.41%</b>	<b>2.18%</b>
<b>5100</b>	Debt Service	\$ -	\$ 120,000	\$ 120,000	\$ -	0.00%	0.25%
<b>5200</b>	Fund Transfers	\$ 5,248,629	\$ 3,300,000	\$ 3,600,000	\$ 300,000	9.09%	7.57%
<b>5900</b>	Budgetary Reserve	\$ -	\$ 223,000	\$ 337,412	\$ 114,412	51.31%	0.71%
	<b>Total Debt &amp; Transfers</b>	<b>\$ 5,248,629</b>	<b>\$ 3,643,000</b>	<b>\$ 4,057,412</b>	<b>\$ 414,412</b>	<b>11.38%</b>	<b>8.54%</b>
	<b>Grand Total:</b>	<b>\$ 45,379,501</b>	<b>\$ 44,789,250</b>	<b>\$ 47,533,677</b>	<b>\$ 2,744,427</b>	<b>6.13%</b>	<b>100.00%</b>

**Note: COVID Relief ESSER funds are included in the 2022-23 budget but they were not included in the 2021-22 budget.  
This distorts some of the budget variances.**

### 2022-2023 PROPOSED GENERAL FUND BUDGET





## 2022-23 PROPOSED GENERAL FUND BUDGET

### Expenditures by Functional Area - Expanded View

This summarizes the activities for detail area where services are delivered. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational. etc.) Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive. The expenditure and expense accounting system has been so structured that all the costs within the particular subdivision of that function can be combined to form a summary total of related costs. Costs are recorded only once so that they are mutually exclusive.

	<u>DESCRIPTION</u>	<u>20/21 ACTUAL</u>	<u>21/22 BUDGET</u>	<u>22/23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>
<b><u>1000</u></b>	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. Included here are the activities of aides or classroom assistance of any type that assist in the instructional process.						
1100	Regular Programs	\$ 18,013,859	\$ 18,051,936	\$ 18,567,859	\$ 515,923	2.86%	39.06%
1190	Regular Programs - Federal Funds	\$ 567,222	\$ 469,474	\$ 990,671	\$ 521,197	111.02%	2.08%
<b>1100</b>	<b>Regular Instruction</b>	<b>\$ 18,581,081</b>	<b>\$ 18,521,410</b>	<b>\$ 19,558,530</b>	<b>\$ 1,037,120</b>	<b>5.60%</b>	<b>41%</b>
1200	Special Programs - Elem/sec	\$ 637,353	\$ 910,318	\$ 53,120	\$ (857,198)	-94.16%	0.11%
1210	Life Skills	\$ 381,276	\$ 406,603	\$ 815,913	\$ 409,310	100.67%	1.72%
1221	Hearing Impaired	\$ 16,535	\$ -	\$ 500	\$ 500	100.00%	0.00%
1225	Speech & Language Impaired	\$ 205,527	\$ 208,467	\$ 218,477	\$ 10,010	4.80%	0.46%
1230	Emotionally Disturbed	\$ 242,118	\$ 79,600	\$ 233,219	\$ 153,619	192.99%	0.49%
1233	Autistic Support	\$ 60,554	\$ 178,269	\$ 198,075	\$ 19,806	11.11%	0.42%
1241	Learning Support	\$ 1,477,065	\$ 1,645,691	\$ 1,932,953	\$ 287,262	17.46%	4.07%
1243	Gifted Support	\$ 309,987	\$ 327,589	\$ 272,083	\$ (55,506)	-16.94%	0.57%
1270	Multi-handicapped Support	\$ -			\$ -		0.00%
1290	Other Services	\$ 1,310,800	\$ 1,287,948	\$ 1,583,764	\$ 295,816	0.00%	3.33%
<b>1200</b>	<b>Special Education</b>	<b>\$ 4,641,215</b>	<b>\$ 5,044,485</b>	<b>\$ 5,308,104</b>	<b>\$ 263,619</b>	<b>5.23%</b>	<b>11%</b>
1310	Agricultural Education	\$ 300,771	\$ 329,348	\$ 326,622	\$ (2,726)	-0.83%	0.69%
1341	Home Economics Ed	\$ 270,063	\$ 286,029	\$ 293,207	\$ 7,178	2.51%	0.62%
1350	Industrial Arts Education	\$ 426,749	\$ 449,325	\$ 462,921	\$ 13,596	3.03%	0.97%
1360	Business Education	\$ 370,707	\$ 385,527	\$ 390,669	\$ 5,142	1.33%	0.82%
1390	Other Vocational Ed Programs	\$ 1,140,000	\$ 1,231,521	\$ 1,392,271	\$ 160,750	13.05%	2.93%
<b>1300</b>	<b>Vocational Education</b>	<b>\$ 2,508,290</b>	<b>\$ 2,681,750</b>	<b>\$ 2,865,690</b>	<b>\$ 183,940</b>	<b>6.86%</b>	<b>6%</b>
1420	Summer School	\$ 44,541	\$ -	\$ 78,160	\$ 78,160	100.00%	0.16%



1430	Homebound Instruction	\$ 790	\$ -	\$ -	\$ -	0.00%	0.00%
1441	Adjudicated/court Placed Programs	\$ 11,432	\$ 35,000	\$ 35,000	\$ -	0.00%	0.07%
1442	Alternative Education Programs	\$ 13,463	\$ 108,000	\$ 58,000	\$ (50,000)	-46.30%	0.12%
1450	Instructional Prog - outside sch day	\$ 162	\$ -	\$ -	\$ -		0.00%
	<b>DESCRIPTION</b>	<b>20/21 ACTUAL</b>	<b>21/22 BUDGET</b>	<b>22/23 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% OF BUDGET</b>
1400	Other Instructional Programs	\$ 70,388	\$ 143,000	\$ 171,160	\$ 28,160	19.69%	0%
1500	Nonpublic School Programs	\$ 2,773	\$ 8,192	\$ 8,192	\$ -	0.00%	0.02%
1500	Non Public Programs	\$ 2,773	\$ 8,192	\$ 8,192	\$ -	0.00%	0%
1801	Pre-Kindergarten	\$ -	\$ -	\$ -	\$ -		0.00%
1806	Pre-Kindergarten	\$ -	\$ -	\$ -	\$ -		0.00%
1800	Pre-Kindergarten Programs	\$ -	\$ -	\$ -	\$ -		0%
<b>Total Instruction</b>		<b>\$ 25,803,747</b>	<b>\$ 26,398,837</b>	<b>\$ 27,911,676</b>	<b>\$ 1,512,839</b>	<b>5.73%</b>	<b>59%</b>
<b>2000</b>	Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction.						
2100	Support Svcs-pupil Personnel	\$ -	\$ -	\$ -	\$ -		0.00%
2110	Supv Of Pupil Personnel Svcs	\$ 19,257	\$ 31,609	\$ 32,517	\$ 908	2.87%	0.07%
2120	Guidance Services	\$ 1,306,530	\$ 1,385,123	\$ 1,570,566	\$ 185,443	13.39%	3.30%
2130	Attendance Service	\$ 72,212	\$ 71,601	\$ 73,805	\$ 2,204	3.08%	0.16%
2140	Psychological Services	\$ 295,791	\$ 306,226	\$ 294,279	\$ (11,947)	-3.90%	0.62%
2152	Speech Pathology Services	\$ 389,128	\$ 393,899	\$ 401,303	\$ 7,404	1.88%	0.84%
2160	Social Work Services	\$ 115,960	\$ 118,082	\$ 238,492	\$ 120,410	101.97%	0.50%
2170	Student Accounting Services	\$ 61,947	\$ 77,925	\$ 78,898	\$ 973	1.25%	0.17%
2190	Other Student Services	\$ 15,313	\$ 500	\$ 500	\$ -	0.00%	0.00%
2100	Student Services	\$ 2,276,138	\$ 2,384,965	\$ 2,690,360	\$ 305,395	12.81%	6%
2200	Support Services-instruc Staff	\$ -	\$ -	\$ -	\$ -		0.00%
2220	Audiovisual Services	\$ 1,700	\$ 1,700	\$ 1,400	\$ (300)	-17.65%	0.00%
2240	Computer-assisted Instruc Svcs	\$ 797,912	\$ 678,914	\$ 559,991	\$ (118,923)	-17.52%	1.18%
2250	School Library Services	\$ 685,858	\$ 747,553	\$ 618,558	\$ (128,995)	-17.26%	1.30%
2260	Instruc & Curriculum Dev Svcs	\$ 237,443	\$ 237,850	\$ 241,650	\$ 3,800	1.60%	0.51%
2270	Instructional Staff Dev Svcs	\$ 142,545	\$ 177,714	\$ 181,514	\$ 3,800	2.14%	0.38%
2271	Instructional Staff - Tuition	\$ 91,802	\$ 137,898	\$ 137,898	\$ -	0.00%	0.29%
2290	Other Instructional Staff Svcs	\$ 74,129	\$ 75,701	\$ 82,057	\$ 6,356	8.40%	0.17%
2200	Support Services Instructional St	\$ 2,031,389	\$ 2,057,330	\$ 1,823,068	\$ (234,262)	-11.39%	4%
2310	Board Services	\$ 89,758	\$ 94,727	\$ 121,094	\$ 26,367	27.83%	0.25%

2330	Tax Assessment & Collect Svcs	\$ 242,336	\$ 213,559	\$ 226,505	\$ 12,946	6.06%	0.48%
2350	Legal Services	\$ 32,063	\$ 33,500	\$ 43,500	\$ 10,000	29.85%	0.09%
2360	Office Of Supt (ex.dir.)svcs	\$ 402,776	\$ 367,697	\$ 388,809	\$ 21,112	5.74%	0.82%
2380	Office Of The Principal Svcs	\$ 1,526,621	\$ 1,500,638	\$ 1,691,578	\$ 190,940	12.72%	3.56%
<b>2300</b>	<b>Administrative Services</b>	<b>\$ 2,293,554</b>	<b>\$ 2,210,121</b>	<b>\$ 2,471,486</b>	<b>\$ 261,365</b>	<b>11.83%</b>	<b>5%</b>
	<b>DESCRIPTION</b>	<b>20/21 ACTUAL</b>	<b>21/22 BUDGET</b>	<b>22/23 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% OF BUDGET</b>
2400	Support Services-pupil Health	\$ 467,712	\$ 493,249	\$ 601,445	\$ 108,196	21.94%	1.27%
<b>2400</b>	<b>Medical Services</b>	<b>\$ 467,712</b>	<b>\$ 493,249</b>	<b>\$ 601,445</b>	<b>\$ 108,196</b>	<b>21.94%</b>	<b>1%</b>
2500	Support Services-business	\$ 477,806	\$ 504,700	\$ 516,561	\$ 11,861	2.35%	1.09%
<b>2500</b>	<b>Fiscal Services</b>	<b>\$ 477,806</b>	<b>\$ 504,700</b>	<b>\$ 516,561</b>	<b>\$ 11,861</b>	<b>2.35%</b>	<b>1%</b>
2600	Operation & Maint Plant Svcs	\$ 3,175,321	\$ 3,214,559	\$ 3,441,110	\$ 226,551	7.05%	7.24%
2660	Security Services	\$ 107,509	\$ 87,898	\$ 99,732	\$ 11,834	13.46%	0.21%
<b>2600</b>	<b>Operation &amp; Maintenance Svcs</b>	<b>\$ 3,282,830</b>	<b>\$ 3,302,457</b>	<b>\$ 3,540,842</b>	<b>\$ 238,385</b>	<b>7.22%</b>	<b>7%</b>
2700	Student Transportation Service	\$ 1,532,905	\$ 1,648,750	\$ 1,777,273	\$ 128,523	7.80%	3.74%
2750	Nonpublic Transportation	\$ 224,628	\$ 250,000	\$ 250,000	\$ -	0.00%	0.53%
<b>2700</b>	<b>Pupil Transportation</b>	<b>\$ 1,757,533</b>	<b>\$ 1,898,750</b>	<b>\$ 2,027,273</b>	<b>\$ 128,523</b>	<b>6.77%</b>	<b>4%</b>
2800	Support Services - Central	\$ 23,897	\$ 28,000	\$ 30,000	\$ 2,000	7.14%	0.06%
2830	Staff Services	\$ 1,836	\$ -	\$ -	\$ -	0.00%	0.00%
2834	Non Instructional - Tuition	\$ 23,555	\$ 12,102	\$ 12,102	\$ -	0.00%	0.03%
2835	Health Insurance for Retirees	\$ 721,127	\$ 815,222	\$ 775,000	\$ (40,222)	-4.93%	1.63%
2850	State & Federal Agency Liaison	\$ 33,675	\$ 38,771	\$ 40,515	\$ 1,744	4.50%	0.09%
<b>2800</b>	<b>Support Services Central</b>	<b>\$ 804,090</b>	<b>\$ 894,095</b>	<b>\$ 857,617</b>	<b>\$ (36,478)</b>	<b>-4.08%</b>	<b>2%</b>
<b>Total Support Services</b>		<b>\$ 13,391,052</b>	<b>\$ 13,745,667</b>	<b>\$ 14,528,652</b>	<b>\$ 782,985</b>	<b>5.70%</b>	<b>31%</b>
<b>3000</b>	Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.						
3200	Student Activities	\$ 132,372	\$ 144,365	\$ 140,869	\$ (3,496)	-2.42%	0.30%
3250	School Sponsored Athletics	\$ 776,541	\$ 814,491	\$ 852,074	\$ 37,583	4.61%	1.79%
<b>3200</b>	<b>Student Activities</b>	<b>\$ 908,913</b>	<b>\$ 958,856</b>	<b>\$ 992,943</b>	<b>\$ 34,087</b>	<b>3.55%</b>	<b>2%</b>
3300	Community Services	\$ 27,158	\$ 42,886	\$ 42,994	\$ 108	0.25%	0.09%
<b>3300</b>	<b>Community Services</b>	<b>\$ 27,158</b>	<b>\$ 42,886</b>	<b>\$ 42,994</b>	<b>\$ 108</b>	<b>0.25%</b>	<b>0%</b>
<b>Total Non Instructional</b>		<b>\$ 936,071</b>	<b>\$ 1,001,742</b>	<b>\$ 1,035,937</b>	<b>\$ 34,195</b>	<b>3.41%</b>	<b>2%</b>





## 2022-2023 PROPOSED FINAL GENERAL FUND BUDGET

### Expenditures by Major Category

The object view categorizes the service or commodity bought. This dimension identifies nine (9) major object categories: (1) Personnel Services - Salaries, (2) Personnel Services - Employee Benefits, (3) Purchased Professional and Technical Services, (4) Purchased Property Services, (5) Other Purchased Services, (6) Supplies, (7) Property, (8) Other Objects, (9) Other Financing Uses.

	DESCRIPTION	20/21 ACTUAL	21/22 BUDGET	22/23 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
100: Gross salaries paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.							
	DESCRIPTION	20/21 ACTUAL	21/22 BUDGET	22/23 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
110	Administrator Salaries	\$ 1,130,692	\$ 1,275,025	\$ 1,395,905	\$ 120,880	9.48%	2.94%
116	Insurance Opt Out	\$ 56,052	\$ 31,500	\$ 54,000	\$ 22,500	71.43%	0.11%
120	Teacher Salaries	\$ 14,036,885	\$ 14,377,330	\$ 14,720,254	\$ 342,924	2.39%	30.97%
121	Substitute Teacher Salaries	\$ 172,998	\$ 225,000	\$ 225,000	\$ -	0.00%	0.47%
123	Extracurricular/Co-curricular Salaries	\$ 48,738	\$ 46,591	\$ 52,000	\$ 5,409	11.61%	0.11%
125	Extracurricular/Co-curricular Salaries	\$ 86,662	\$ 90,349	\$ 86,309	\$ (4,040)	-4.47%	0.18%
130	Professional Salaries - Other	\$ 231,008	\$ 171,783	\$ 185,667	\$ 13,884	8.08%	0.39%
140	Tax Collector Commissions	\$ 59,560	\$ 43,500	\$ 43,500	\$ -	0.00%	0.09%
150	Office Clerical/Support Salaries	\$ 1,059,449	\$ 1,107,716	\$ 1,181,757	\$ 74,041	6.68%	2.49%
160	Athletic Fund Salaries	\$ 341,330	\$ 322,153	\$ 326,985	\$ 4,832	1.50%	0.69%
180	Custodial/Maintenance Salaries	\$ 1,087,334	\$ 1,115,360	\$ 1,141,795	\$ 26,435	2.37%	2.40%
181	Custodial/Maintenance Overtime Pay	\$ 47,678	\$ 40,000	\$ 50,000	\$ 10,000	25.00%	0.11%
190	Paraprofessional/Tutors Salaries	\$ 582,847	\$ 682,724	\$ 887,080	\$ 204,356	29.93%	1.87%
	<b>Salaries</b>	<b>\$ 18,941,233</b>	<b>\$ 19,529,031</b>	<b>\$ 20,350,252</b>	<b>\$ 821,221</b>	<b>4.21%</b>	<b>43%</b>
200: Amounts paid by the district on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees are part of the personnel cost.							
	DESCRIPTION	20/21 ACTUAL	21/22 BUDGET	22/23 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
210	Vision Insurance	\$ 22,876	\$ 25,000	\$ 25,000	\$ -	0.00%	0.05%
211	Medical Insurance	\$ 3,825,358	\$ 3,829,591	\$ 3,925,330	\$ 95,739	2.50%	8.26%
212	Dental Insurance	\$ 114,683	\$ 130,913	\$ 136,804	\$ 5,891	4.50%	0.29%
213	Life Insurance	\$ 29,109	\$ 35,161	\$ 38,924	\$ 3,763	10.70%	0.08%
220	Social Security Contributions	\$ 1,415,566	\$ 1,493,980	\$ 1,556,805	\$ 62,825	4.21%	3.28%
230	Retirement Contributions	\$ 6,329,563	\$ 6,775,971	\$ 7,163,918	\$ 387,947	5.73%	15.07%



240	Tuition Reimbursement	\$ 115,357	\$ 150,000	\$ 150,000	\$ -	0.00%	0.32%
	<b>DESCRIPTION</b>	<b>20/21 ACTUAL</b>	<b>21/22 BUDGET</b>	<b>22/23 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% OF BUDGET</b>
250	Unemployment Compensation	\$ -	\$ -	\$ 10,131	\$ 10,131	100.00%	0.02%
260	Workmen's Compensation	\$ 99,826	\$ 98,534	\$ 109,236	\$ 10,702	10.86%	0.23%
281	Other Post Employment Benefits	\$ 720,529	\$ 815,222	\$ 775,000	\$ (40,222)	-4.93%	1.63%
290	Other Benefits - Severance pay	\$ 106,001	\$ 78,369	\$ 86,889	\$ 8,520	10.87%	0.18%
292	Health Savings Account Contributions	\$ -	\$ 83,000	\$ 90,000	\$ 7,000	8.43%	0.19%
	<b>Benefits</b>	<b>\$ 12,778,868</b>	<b>\$ 13,515,741</b>	<b>\$ 14,068,037</b>	<b>\$ 552,296</b>	<b>4.09%</b>	<b>30%</b>
300: Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc.							
	<b>DESCRIPTION</b>	<b>20/21 ACTUAL</b>	<b>21/22 BUDGET</b>	<b>22/23 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% OF BUDGET</b>
300	Purchased Profession&tech Svcs	\$ 561,650	\$ 455,240	\$ 442,139	\$ (13,101)	-2.88%	0.93%
301	Security	\$ -	\$ 8,670	\$ 4,170	\$ (4,500)	-51.90%	0.01%
322	Prof Svcs - I.U.	\$ 517,590	\$ 550,000	\$ 575,000	\$ 25,000	4.55%	1.21%
323	Professional Educational Svcs - Other Educational	\$ -	\$ 8,092	\$ 8,092	\$ -	0.00%	0.02%
330	Other Professional Svcs	\$ 6,015	\$ 53,500	\$ 63,500	\$ 10,000	18.69%	0.13%
350	Other Prof Svcs - Special Ed	\$ -	\$ -	\$ -	\$ -		0.00%
390	Other Purch Prof & Tech Svcs	\$ 7,420	\$ 5,100	\$ 9,600	\$ 4,500	88.24%	0.02%
	<b>Prof &amp; Tech Svcs</b>	<b>\$ 1,092,675</b>	<b>\$ 1,080,602</b>	<b>\$ 1,102,501</b>	<b>\$ 21,899</b>	<b>2.03%</b>	<b>2%</b>
400: Services purchased to operate, repair, maintain and rent property owned and/or used by the district. These services are performed by persons other than district employees.							
	<b>DESCRIPTION</b>	<b>20/21 ACTUAL</b>	<b>21/22 BUDGET</b>	<b>22/23 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% OF BUDGET</b>
411	Disposal Services	\$ 15,747	\$ 14,000	\$ 17,500	\$ 3,500	25.00%	0.04%
412	Snow Plowing Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%	0.01%
421	Natural Gas	\$ 768	\$ 111,200	\$ -	\$ (111,200)	-100.00%	0.00%
424	Water/sewage	\$ 33,726	\$ 50,000	\$ 50,000	\$ -	0.00%	0.11%
425	Telephone	\$ 28,621	\$ 30,200	\$ 30,250	\$ 50	0.17%	0.06%
430	Repairs & Maint Svcs	\$ 204,080	\$ 228,175	\$ 302,935	\$ 74,760	32.76%	0.64%
441	Rental Of Land & Buildings	\$ 8,160	\$ 8,160	\$ 8,160	\$ -	0.00%	0.02%
442	Rental Of Equip & Vehicles	\$ 100,625	\$ 120,000	\$ 120,000	\$ -	0.00%	0.25%
	<b>Purch Property Svcs</b>	<b>\$ 391,727</b>	<b>\$ 566,735</b>	<b>\$ 533,845</b>	<b>\$ (32,890)</b>	<b>-5.80%</b>	<b>1%</b>
500: Amounts paid for services rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.							

	<u>DESCRIPTION</u>	<u>20/21 ACTUAL</u>	<u>21/22 BUDGET</u>	<u>22/23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>	
510	Student Transportation Svcs	\$ 54,766	\$ 106,250	\$ 109,900	\$ 3,650	3.44%	0.23%	
513	Contracted Carriers	\$ 1,658,109	\$ 1,792,300	\$ 1,918,700	\$ 126,400	7.05%	4.04%	
516	Student Transportation Services From The Lu	\$ -	\$ -	\$ -	\$ -		0.00%	
521	Fire Insurance	\$ 49,491	\$ 47,279	\$ 63,590	\$ 16,311	34.50%	0.13%	
522	Automotive Liability Insurance	\$ 4,651	\$ 4,838	\$ 5,363	\$ 525	10.85%	0.01%	
523	Gen Property & Liability Ins	\$ 5,217	\$ 53,490	\$ 6,701	\$ (46,789)	-87.47%	0.01%	
529	Other Insurance	\$ 61,806	\$ 50,027	\$ 76,776	\$ 26,749	53.47%	0.16%	
532	Postage	\$ 23,897	\$ 28,000	\$ 30,000	\$ 2,000	7.14%	0.06%	
538	Transport / Telecommunication Services	\$ 17,035	\$ 22,500	\$ 22,350	\$ (150)	-0.67%	0.05%	
540	Advertising	\$ 7,034	\$ 8,000	\$ 8,500	\$ 500	6.25%	0.02%	
550	Printing & Binding	\$ 6,443	\$ 8,200	\$ 7,200	\$ (1,000)	-12.20%	0.02%	
561	Tuition To Oth Lea In State	\$ 65,034	\$ 45,000	\$ 45,000	\$ -	0.00%	0.09%	
562	Tuition To Charter Schools	\$ 1,493,243	\$ 1,200,000	\$ 1,500,000	\$ 300,000	25.00%	3.16%	
564	Tuition To Avts	\$ 1,140,000	\$ 1,231,521	\$ 1,392,271	\$ 160,750	13.05%	2.93%	
567	Tuition To Approved Private Schools (aps), Private R	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	
568	Tuition to Institutions/Rehabilitation Facilities	\$ 25,371	\$ 158,000	\$ 108,000	\$ (50,000)	-31.65%	0.23%	
569	Tuition - Other Special Education	\$ 81,570	\$ 122,000	\$ 197,000	\$ 75,000	61.48%	0.41%	
580	Travel/conference Expense	\$ 6,552	\$ 66,670	\$ 66,895	\$ 225	0.34%	0.14%	
581	Travel	\$ 1,959	\$ 4,500	\$ 4,500	\$ -	0.00%	0.01%	
590	Misc Purchased Services	\$ -	\$ -	\$ -	\$ -		0.00%	
594	Svc Pur Fr Lu For Sp Classes	\$ 4,135	\$ -	\$ -	\$ -		0.00%	
599	Other Misc Purchased Svcs	\$ 22,345	\$ 16,000	\$ 16,000	\$ -	0.00%	0.03%	
	<b>Other Purchased Svcs</b>	<b>\$ 4,728,658</b>	<b>\$ 4,964,575</b>	<b>\$ 5,578,746</b>	<b>\$ 614,171</b>	<b>12.37%</b>	<b>12%</b>	

600: Expenditures for all operational supplies, including freight and handling. Consumable teaching and office items and other supplies necessary for instruction and/or administration are included in this category. Electricity and natural gas for buildings is also in this category.

	<u>DESCRIPTION</u>	<u>20/21 ACTUAL</u>	<u>21/22 BUDGET</u>	<u>22/23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>	
610	General Supplies-education	\$ 698,965	\$ 560,164	\$ 600,904	\$ 40,740	7.27%	1.26%	
621	Natural Gas	\$ 104,301	\$ -	\$ 121,200	\$ 121,200	0.00%	0.25%	
622	Electricity	\$ 241,044	\$ 301,200	\$ 326,000	\$ 24,800	8.23%	0.69%	
626	Gasoline	\$ 1,317	\$ 8,250	\$ 10,800	\$ 2,550	30.91%	0.02%	
631	Food	\$ 169	\$ 2,000	\$ 2,000	\$ -	0.00%	0.00%	
640	Books & Periodicals	\$ 45,702	\$ 64,675	\$ 65,195	\$ 520	0.80%	0.14%	



641	Software	\$ 1,624	\$ -	\$ -	\$ -	0.00%	0.00%
648	Technology Software	\$ 274,406	\$ 268,561	\$ 324,640	\$ 56,079	20.88%	0.68%
	<b>Books &amp; Materials/Supplies</b>	<b>\$ 1,367,528</b>	<b>\$ 1,204,850</b>	<b>\$ 1,450,739</b>	<b>\$ 245,889</b>	<b>20.41%</b>	<b>3%</b>
700: Expenditures for the acquisition of fixed/capital assets including land, buildings, and equipment.							
	<b>DESCRIPTION</b>	<b>20/21 ACTUAL</b>	<b>21/22 BUDGET</b>	<b>22/23 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% OF BUDGET</b>
710	Land & Improvements	\$ 13,144	\$ 19,402	\$ 19,402	\$ -	0.00%	0.04%
750	Equipment-orig & Additional	\$ 76,038	\$ 55,313	\$ 36,721	\$ (18,592)	-33.61%	0.08%
758	Equipment-new Technology	\$ 435,756	\$ 108,900	\$ 35,000	\$ (73,900)	-67.86%	0.07%
760	Equipment-replacement	\$ 34,585	\$ 45,171	\$ 59,644	\$ 14,473	32.04%	0.13%
768	Equipment-replace Technology	\$ 189,343	\$ 84,339	\$ 268,862	\$ 184,523	218.79%	0.57%
	<b>Equipment</b>	<b>\$ 748,866</b>	<b>\$ 313,125</b>	<b>\$ 419,629</b>	<b>\$ 106,504</b>	<b>34.01%</b>	<b>1%</b>
800: Expenditures for membership dues, bond interest payments and judgments.							
	<b>DESCRIPTION</b>	<b>20/21 ACTUAL</b>	<b>21/22 BUDGET</b>	<b>22/23 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% OF BUDGET</b>
810	Dues And Fees	\$ 81,317	\$ 91,591	\$ 92,516	\$ 925	1.01%	0.19%
	<b>Other Expenditures</b>	<b>\$ 81,317</b>	<b>\$ 91,591</b>	<b>\$ 92,516</b>	<b>\$ 925</b>	<b>1.01%</b>	<b>0%</b>
900: Transfers from current funds to retire principal of debt service and to set aside funds for future capital purchases. Also funds set aside as a contingency for the current budget.							
	<b>DESCRIPTION</b>	<b>20/21 ACTUAL</b>	<b>21/22 BUDGET</b>	<b>22/23 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% OF BUDGET</b>
932	Cap Rs Fd Trans-act 145,1943	\$ 1,200,000	\$ -	\$ 100,000	\$ 100,000	100.00%	0.21%
939	Debt Service Fund Transfer	\$ 4,048,629	\$ 3,300,000	\$ 3,500,000	\$ 200,000	6.06%	7.36%
990	Budgetary Reserve	\$ -	\$ 223,000	\$ 337,412	\$ 114,412	51.31%	0.71%
	<b>Debt Pmts &amp; Transfers</b>	<b>\$ 5,248,629</b>	<b>\$ 3,523,000</b>	<b>\$ 3,937,412</b>	<b>\$ 414,412</b>	<b>11.76%</b>	<b>8%</b>
	<b>GRAND TOTAL:</b>	<b>\$ 45,379,501</b>	<b>\$ 44,789,250</b>	<b>\$ 47,533,677</b>	<b>\$ 2,744,427</b>	<b>6.13%</b>	<b>100%</b>
<b>Note: COVID Relief ESSER funds are included in the 2022-23 budget but they were not included in the 2021-22 budget.</b> <b>This distorts some of the budget variances.</b>							

**2022-23 PROPOSED FINAL GENERAL FUND BUDGET  
FUNCTION BY OBJECT**

05/02/22

	<u>Description</u>	<u>20/21 ACTUAL</u>	<u>21/22 BUDGET</u>	<u>22/23 BUDGET</u>	<u>VARIANCE</u>	<u>CHANGE</u>
	<b>Regular Education</b>					
100	Personal Services-salaries	\$ 10,446,954	\$ 10,581,023	\$ 10,956,949	\$ 375,926	3.55%
200	Personal Svcs-employee Benefit	\$ 6,541,404	\$ 6,701,676	\$ 6,967,848	\$ 266,172	3.97%
300	Purchased Profession&tech Svcs	\$ 84,757	\$ 13,486	\$ 13,486	\$ -	0.00%
400	Purchased Property Services	\$ 3,048	\$ 10,185	\$ 11,685	\$ 1,500	14.73%
500	Other Purchased Svcs	\$ 1,030,703	\$ 962,620	\$ 1,078,020	\$ 115,400	11.99%
600	Supplies	\$ 190,214	\$ 206,641	\$ 255,826	\$ 49,185	23.80%
700	Property	\$ 283,397	\$ 45,134	\$ 274,071	\$ 228,937	507.24%
800	Other Objects	\$ 603	\$ 645	\$ 645	\$ -	0.00%
	<b>1100 Regular Education Total</b>	<b>\$ 18,581,080</b>	<b>\$ 18,521,410</b>	<b>\$ 19,558,530</b>	<b>\$ 1,037,120</b>	<b>5.60%</b>
	<b>Special Education</b>					
100	Personal Services-salaries	\$ 2,170,905	\$ 2,460,224	\$ 2,459,120	\$ (1,104)	-0.04%
200	Personal Svcs-employee Benefit	\$ 1,277,959	\$ 1,498,405	\$ 1,499,324	\$ 919	0.06%
300	Purchased Profession&tech Svcs	\$ 536,038	\$ 586,425	\$ 601,700	\$ 15,275	2.60%
400	Purchased Property Services	\$ 12,096	\$ 9,560	\$ 8,610	\$ (950)	-9.94%
500	Other Purchased Svcs	\$ 617,429	\$ 452,150	\$ 711,600	\$ 259,450	57.38%
600	Supplies	\$ 18,018	\$ 32,425	\$ 26,450	\$ (5,975)	-18.43%
700	Property	\$ 8,500	\$ 5,000	\$ 1,000	\$ (4,000)	-80.00%
800	Other Objects	\$ 270	\$ 300	\$ 300	\$ -	0.00%
	<b>1200 Special Education Total</b>	<b>\$ 4,641,215</b>	<b>\$ 5,044,489</b>	<b>\$ 5,308,104</b>	<b>\$ 263,615</b>	<b>5.23%</b>
	<b>Vocational Education</b>					
100	Personal Services-salaries	\$ 801,034	\$ 834,681	\$ 858,374	\$ 23,693	2.84%
200	Personal Svcs-employee Benefit	\$ 486,341	\$ 516,148	\$ 529,845	\$ 13,697	2.65%
300	Purchased Profession&tech Svcs	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
400	Purchased Property Services	\$ 359	\$ 1,000	\$ 1,000	\$ -	0.00%
500	Other Purchased Svcs	\$ 1,140,000	\$ 1,250,821	\$ 1,410,571	\$ 159,750	12.77%
600	Supplies	\$ 74,172	\$ 62,100	\$ 60,900	\$ (1,200)	-1.93%
700	Property	\$ 6,384	\$ 15,000	\$ 3,000	\$ (12,000)	-80.00%
800	Other Objects	\$ -	\$ -	\$ -	\$ -	
	<b>1300 Vocational Education Total</b>	<b>\$ 2,508,290</b>	<b>\$ 2,681,750</b>	<b>\$ 2,865,690</b>	<b>\$ 183,940</b>	<b>6.86%</b>
	<b>Other Instruction</b>					



**2022-23 PROPOSED FINAL GENERAL FUND BUDGET  
FUNCTION BY OBJECT**

05/02/22

	<u>Description</u>	<u>20/21 ACTUAL</u>	<u>21/22 BUDGET</u>	<u>22/23 BUDGET</u>	<u>VARIANCE</u>	<u>CHANGE</u>
100	Personal Services-salaries	\$ 35,294	\$ -	\$ 54,500	\$ 54,500	100.00%
200	Personal Svcs-employee Benefit	\$ 10,199	\$ -	\$ 23,660	\$ 23,660	100.00%
500	Other Purchased Svcs	\$ 24,895	\$ 143,000	\$ 93,000	\$ (50,000)	-34.97%
800	Other Objects	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>1400 Other Instruction Total</b>	<b>\$ 70,388</b>	<b>\$ 143,000</b>	<b>\$ 171,160</b>	<b>\$ 28,160</b>	<b>19.69%</b>
	<b>Non Public Programs</b>					
300	Purchased Profession&tech Svcs	\$ 2,773	\$ 8,092	\$ 8,092	\$ -	0.00%
400	Purchased Property Services	\$ -	\$ 100	\$ 100	\$ -	0.00%
	<b>1500 Non Public Programs Total</b>	<b>\$ 2,773</b>	<b>\$ 8,192</b>	<b>\$ 8,192</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Pre-Kindergarten</b>					
100	Personal Services-salaries	\$ -	\$ -	\$ -	\$ -	0.00%
200	Personal Svcs-employee Benefit	\$ -	\$ -	\$ -	\$ -	0.00%
300	Purchased Profession&tech Svcs	\$ -	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ -	\$ -	\$ -	\$ -	0.00%
600	Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>1800 Pre-Kindergarten Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Student Services</b>					
100	Personal Services-salaries	\$ 1,274,897	\$ 1,331,692	\$ 1,509,665	\$ 177,973	13.36%
200	Personal Svcs-employee Benefit	\$ 898,193	\$ 952,594	\$ 1,072,266	\$ 119,672	12.56%
300	Purchased Profession&tech Svcs	\$ 75,985	\$ 75,966	\$ 80,420	\$ 4,454	5.86%
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ 278	\$ 5,050	\$ 5,325	\$ 275	5.45%
600	Supplies	\$ 8,093	\$ 18,113	\$ 21,034	\$ 2,921	16.13%
700	Property	\$ 18,060	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 632	\$ 1,550	\$ 1,650	\$ 100	6.45%
	<b>2100 Student Services Total</b>	<b>\$ 2,276,138</b>	<b>\$ 2,384,965</b>	<b>\$ 2,690,360</b>	<b>\$ 305,395</b>	<b>12.81%</b>
	<b>Support Services</b>					
100	Personal Services-salaries	\$ 783,037	\$ 822,461	\$ 749,713	\$ (72,748)	-8.85%
200	Personal Svcs-employee Benefit	\$ 567,772	\$ 643,719	\$ 617,905	\$ (25,814)	-4.01%
300	Purchased Profession&tech Svcs	\$ 20,667	\$ 11,050	\$ 11,550	\$ 500	4.52%
400	Purchased Property Services	\$ 17,072	\$ 34,300	\$ 11,775	\$ (22,525)	-65.67%
500	Other Purchased Svcs	\$ 4,974	\$ 39,100	\$ 39,200	\$ 100	0.26%
600	Supplies	\$ 288,072	\$ 311,461	\$ 314,619	\$ 3,158	1.01%

## 2022-23 PROPOSED FINAL GENERAL FUND BUDGET

05/02/22

## FUNCTION BY OBJECT

	Description	20/21 ACTUAL	21/22 BUDGET	22/23 BUDGET	VARIANCE	CHANGE
700	Property	\$ 345,966	\$ 190,439	\$ 73,506	\$ (116,933)	-61.40%
800	Other Objects	\$ 3,829	\$ 4,800	\$ 4,800	\$ -	0.00%
	<b>2200 Support Services Instr Total</b>	<b>\$ 2,031,389</b>	<b>\$ 2,057,330</b>	<b>\$ 1,823,068</b>	<b>\$ (234,262)</b>	<b>-11.39%</b>
	<b>Administration</b>					
100	Personal Services-salaries	\$ 1,113,862	\$ 1,123,669	\$ 1,247,187	\$ 123,518	10.99%
200	Personal Svcs-employee Benefit	\$ 752,621	\$ 739,744	\$ 839,307	\$ 99,563	13.46%
300	Purchased Profession&tech Svcs	\$ 241,505	\$ 242,483	\$ 252,600	\$ 10,117	4.17%
400	Purchased Property Services	\$ 87,840	\$ 975	\$ 975	\$ -	0.00%
500	Other Purchased Svcs	\$ 61,994	\$ 62,027	\$ 87,194	\$ 25,167	40.57%
600	Supplies	\$ 10,997	\$ 15,350	\$ 17,350	\$ 2,000	13.03%
700	Property	\$ 2,411	\$ 1,900	\$ 2,400	\$ 500	26.32%
800	Other Objects	\$ 22,324	\$ 23,973	\$ 24,473	\$ 500	2.09%
	<b>2300 Administration Total</b>	<b>\$ 2,293,554</b>	<b>\$ 2,210,121</b>	<b>\$ 2,471,486</b>	<b>\$ 261,365</b>	<b>11.83%</b>
	<b>Nursing/Medical Services</b>					
100	Personal Services-salaries	\$ 275,029	\$ 286,445	\$ 360,880	\$ 74,435	25.99%
200	Personal Svcs-employee Benefit	\$ 185,206	\$ 196,674	\$ 230,135	\$ 33,461	17.01%
300	Purchased Profession&tech Svcs	\$ 530	\$ 1,845	\$ 1,845	\$ -	0.00%
400	Purchased Property Services	\$ 104	\$ 200	\$ 200	\$ -	0.00%
500	Other Purchased Svcs	\$ -	\$ -	\$ -	\$ -	0.00%
600	Supplies	\$ 6,323	\$ 7,420	\$ 7,720	\$ 300	4.04%
700	Property	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 520	\$ 665	\$ 665	\$ -	0.00%
	<b>2400 Medical Services Total</b>	<b>\$ 467,712</b>	<b>\$ 493,249</b>	<b>\$ 601,445</b>	<b>\$ 108,196</b>	<b>21.94%</b>
	<b>Business Services</b>					
100	Personal Services-salaries	\$ 249,835	\$ 267,708	\$ 282,042	\$ 14,334	5.35%
200	Personal Svcs-employee Benefit	\$ 172,345	\$ 181,992	\$ 189,566	\$ 7,574	4.16%
300	Purchased Profession&tech Svcs	\$ 40,831	\$ 40,047	\$ 30,000	\$ (10,047)	-25.09%
400	Purchased Property Services	\$ 4,640	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ 74	\$ 1,000	\$ 1,000	\$ -	0.00%
600	Supplies	\$ 1,432	\$ 3,100	\$ 3,100	\$ -	0.00%
700	Property	\$ 1,620	\$ 3,000	\$ 3,000	\$ -	0.00%
800	Other Objects	\$ 7,029	\$ 7,853	\$ 7,853	\$ -	0.00%
	<b>2500 Business Services Total</b>	<b>\$ 477,806</b>	<b>\$ 504,700</b>	<b>\$ 516,561</b>	<b>\$ 11,861</b>	<b>2.35%</b>



**2022-23 PROPOSED FINAL GENERAL FUND BUDGET**  
**FUNCTION BY OBJECT**

05/02/22

	<u>Description</u>	<u>20/21 ACTUAL</u>	<u>21/22 BUDGET</u>	<u>22/23 BUDGET</u>	<u>VARIANCE</u>	<u>CHANGE</u>
	<b>Operation of Facilities</b>					
100	Personal Services-salaries	\$ 1,237,879	\$ 1,258,228	\$ 1,303,271	\$ 45,043	3.58%
200	Personal Svcs-employee Benefit	\$ 954,561	\$ 1,010,207	\$ 1,036,917	\$ 26,710	2.64%
300	Purchased Profession&tech Svcs	\$ 24,349	\$ 21,400	\$ 21,400	\$ -	0.00%
400	Purchased Property Services	\$ 248,000	\$ 376,415	\$ 365,500	\$ (10,915)	-2.90%
500	Other Purchased Svcs	\$ 76,441	\$ 131,607	\$ 101,654	\$ (29,953)	-22.76%
600	Supplies	\$ 671,689	\$ 488,000	\$ 685,500	\$ 197,500	40.47%
700	Property	\$ 68,651	\$ 15,000	\$ 25,000	\$ 10,000	66.67%
800	Other Objects	\$ 1,260	\$ 1,600	\$ 1,600	\$ -	0.00%
	<b>2600 Operation of Facilities Total</b>	<b>\$ 3,282,830</b>	<b>\$ 3,302,457</b>	<b>\$ 3,540,842</b>	<b>\$ 238,385</b>	<b>7.22%</b>
	<b>Pupil Transportation</b>					
100	Personal Services-salaries	\$ 52,710	\$ 53,560	\$ 55,167	\$ 1,607	3.00%
200	Personal Svcs-employee Benefit	\$ 43,723	\$ 45,190	\$ 46,106	\$ 916	2.03%
300	Purchased Profession&tech Svcs	\$ 4,689	\$ 4,900	\$ 6,500	\$ 1,600	32.65%
400	Purchased Property Services	\$ 2,246	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ 1,658,109	\$ 1,790,800	\$ 1,916,700	\$ 125,900	7.03%
600	Supplies	\$ (4,144)	\$ 4,000	\$ 2,500	\$ (1,500)	-37.50%
700	Property	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 200	\$ 300	\$ 300	\$ -	0.00%
	<b>2700 Pupil Transportation Total</b>	<b>\$ 1,757,533</b>	<b>\$ 1,898,750</b>	<b>\$ 2,027,273</b>	<b>\$ 128,523</b>	<b>6.77%</b>
	<b>Other Support Services</b>					
100	Personal Services-salaries	\$ 23,596	\$ 24,428	\$ 25,576	\$ 1,148	4.70%
200	Personal Svcs-employee Benefit	\$ 754,762	\$ 841,667	\$ 802,041	\$ (39,626)	-4.71%
500	Other Purchased Svcs	\$ 25,732	\$ 28,000	\$ 30,000	\$ 2,000	7.14%
800	Other Objects	\$ -	\$ -	\$ -		
	<b>2800 Support Services Total</b>	<b>\$ 804,090</b>	<b>\$ 894,095</b>	<b>\$ 857,617</b>	<b>\$ (36,478)</b>	<b>-4.08%</b>
	<b>Student Activities</b>					
100	Personal Services-salaries	\$ 453,374	\$ 459,182	\$ 462,078	\$ 2,896	0.63%
200	Personal Svcs-employee Benefit	\$ 130,949	\$ 176,659	\$ 201,943	\$ 25,284	14.31%
300	Purchased Profession&tech Svcs	\$ 60,550	\$ 72,908	\$ 72,908	\$ -	0.00%
400	Purchased Property Services	\$ 16,320	\$ 14,000	\$ 14,000	\$ -	0.00%
500	Other Purchased Svcs	\$ 88,028	\$ 98,400	\$ 104,482	\$ 6,082	6.18%
600	Supplies	\$ 101,164	\$ 50,150	\$ 49,650	\$ (500)	-1.00%



## 2022-23 PROPOSED FINAL GENERAL FUND BUDGET

05/02/22

## FUNCTION BY OBJECT

	Description	20/21 ACTUAL	21/22 BUDGET	22/23 BUDGET	VARIANCE	CHANGE
700	Property	\$ 13,879	\$ 37,652	\$ 37,652	\$ -	0.00%
800	Other Objects	\$ 44,650	\$ 49,905	\$ 50,230	\$ 325	0.65%
	<b>3200 Student ActivitiesTotal</b>	<b>\$ 908,914</b>	<b>\$ 958,856</b>	<b>\$ 992,943</b>	<b>\$ 34,087</b>	<b>3.55%</b>
	<b>Community Services</b>					
100	Personal Services-salaries	\$ 22,822	\$ 25,730	\$ 25,730	\$ -	0.00%
200	Personal Svcs-employee Benefit	\$ 2,835	\$ 11,066	\$ 11,174	\$ 108	0.98%
600	Supplies	\$ 1,501	\$ 6,090	\$ 6,090	\$ -	0.00%
	<b>3300 Community Services Total</b>	<b>\$ 27,158</b>	<b>\$ 42,886</b>	<b>\$ 42,994</b>	<b>\$ 108</b>	<b>0.25%</b>
	<b>Short term debt</b>					
400	Purchased Property Services	\$ -	\$ 120,000	\$ 120,000	\$ -	0.00%
	<b>5100 Debt Service Total</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Fund Transfers</b>					
900	Other Financing Uses	\$ 5,248,629	\$ 3,300,000	\$ 3,600,000	\$ 300,000	9.09%
	<b>5200 Fund Transfers</b>	<b>\$ 5,248,629</b>	<b>\$ 3,300,000</b>	<b>\$ 3,600,000</b>	<b>\$ 300,000</b>	<b>9.09%</b>
900	Other Financing Uses	\$ -	\$ 223,000	\$ 337,412	\$ 114,412	51.31%
	<b>5900 Budgetary Reserve</b>	<b>\$ -</b>	<b>\$ 223,000</b>	<b>\$ 337,412</b>	<b>\$ 114,412</b>	<b>51.31%</b>
	<b>GRAND TOTAL:</b>	<b>\$ 45,379,499</b>	<b>\$ 44,789,250</b>	<b>\$ 47,533,677</b>	<b>\$ 2,744,427</b>	<b>6.13%</b>
	<b>Note: \$1.7 million of COVID Relief ESSER funds are budgeted in 2022-23. ESSER funds were not included in the original 2021-22 budget. This distorts some of the budget variances.</b>					

**2022-23 DEBT SERVICE BUDGET**

05/02/22

		<b>2020-21 actual</b>	<b>2021-22 projected</b>	<b>2022-23 budget</b>		
<b>Debt Service Fund</b>						
	<b>Beginning Fund Balance 07/01</b>	<b>\$ 1,252,260</b>	<b>\$ 1,600,095</b>	<b>\$ 1,506,682</b>		
<b>Revenues</b>						
	Interest Earned	\$ 5,544	\$ 8,875	\$ 7,533		
	Transfer in from Capital Projects	\$ -	\$ -	\$ -		
	Transfer from General Fund	\$ 3,200,000	\$ 3,300,000	\$ 3,500,000		
	Transfer from General Surplus	\$ 848,629	\$ 300,000	\$ -		
<b>Total</b>		<b>\$ 4,054,173</b>	<b>\$ 3,608,875</b>	<b>\$ 3,507,533</b>		
<b>Expenses</b>		<b>2020-21 actual</b>	<b>2021-22 budget</b>	<b>2022-23 budget</b>	<b>Outstanding principal balance as of 6/30/22</b>	
	2012 Series A bonds	\$ -	\$ -	\$ -	\$ -	
	2012 Series B bonds	\$ -	\$ -	\$ -	\$ -	
	2013 Series	\$ -	\$ -	\$ -	\$ -	
	2014 Series A bonds	\$ -	\$ -	\$ -	\$ -	
	2016 Series A bonds	\$ 2,072,200	\$ 2,075,800	\$ 2,072,600	\$ 3,880,000	
	2018 Series	\$ 563,838	\$ 558,438	\$ 562,838	\$ 9,435,000	
	2019 Series A bonds	\$ 294,600	\$ 363,750	\$ 431,400	\$ 1,520,000	
	2019 Series B bonds	\$ 259,400	\$ 276,100	\$ 237,200	\$ 4,740,000	
	2019 Serires C bonds	\$ 516,300	\$ 428,200	\$ 372,500	\$ 7,150,000	
<b>Total</b>		<b>\$ 3,706,338</b>	<b>\$ 3,702,288</b>	<b>\$ 3,676,538</b>	<b>\$ 26,725,000</b>	<i>debt paid off 2029/30</i>
	Operating Surplus/(Deficit)	\$ 347,835	\$ (93,413)	\$ (169,005)		
	<b>Ending Fund Balance 06/30</b>	<b><u>\$ 1,600,095</u></b>	<b><u>\$ 1,506,682</u></b>	<b><u>\$ 1,337,677</u></b>		

**PROJECTED ANNUAL DEBT SERVICE PAYMENTS**  
FY 21 - FY 30

(State Reimbursements)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Projected Revenue										
2011 Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2012A Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2012B Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2013 Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2014 Issue										
2016 Issue	\$ 297,004	\$ 297,520	\$ 297,062	\$ 275,577						
2018 Issue	\$ -	\$ -	\$ -	\$ -						
2019A Issue	\$ 42,224	\$ 52,136	\$ 61,832	\$ 94,016	\$ -	\$ -	\$ -	\$ -		
2019B Issue	\$ 120,781	\$ 128,557	\$ 110,445	\$ 71,868	\$ 621,088	\$ 1,046,733	\$ 618,667	\$ -		
2019C Issue	\$ 130,919	\$ 108,579	\$ 94,455	\$ 87,051	\$ 489,354	\$ 489,291	\$ 722,170	\$ 160,358	\$ -	
Total Revenue	\$ 590,929	\$ 586,792	\$ 563,793	\$ 528,512	\$ 1,110,442	\$ 1,536,023	\$ 1,340,837	\$ 160,358		
Annual Debt Service										
2011 Issue	\$ -	\$ -	\$ -	\$ -						
2012A Issue	\$ -	\$ -	\$ -	\$ -	\$ -					
2012B Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2013 Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2014 Issue										
2016 Issue	\$ 2,072,200	\$ 2,075,800	\$ 2,072,600	\$ 1,922,700						
2018 Issue	\$ 563,838	\$ 558,438	\$ 562,838	\$ 561,638	\$ 504,750	\$ 473,750	\$ 277,300	\$ 2,656,550	\$ 3,134,400	\$ 3,115,750
2019A Issue	\$ 294,600	\$ 363,750	\$ 431,400	\$ 655,950	\$ 479,800					
2019B Issue	\$ 259,400	\$ 276,100	\$ 237,200	\$ 154,350	\$ 1,333,900	\$ 2,248,050	\$ 1,328,700			
2019C Issue	\$ 516,300	\$ 428,200	\$ 372,500	\$ 343,300	\$ 1,929,850	\$ 1,929,600	\$ 2,848,000	\$ 632,400		
Total Expenses	\$ 3,706,338	\$ 3,702,288	\$ 3,676,538	\$ 3,637,938	\$ 4,248,300	\$ 4,651,400	\$ 4,454,000	\$ 3,288,950	\$ 3,134,400	\$ 3,115,750
Local Effort	\$ 3,115,409	\$ 3,115,496	\$ 3,112,745	\$ 3,109,426	\$ 3,137,858	\$ 3,115,377	\$ 3,113,163	\$ 3,128,592	\$ 3,134,400	\$ 3,115,750
Annual Increase	\$ 300,166	\$ 87	\$ (2,751)	\$ (3,319)	\$ 28,432	\$ (22,481)	\$ (2,214)	\$ 15,429	\$ 5,808	\$ (18,650)
% State Reimb										
2011 Issue	14.33%	14.33%	14.33%	14.33%						
2012A Issue	14.33%	14.33%	14.33%	14.33%						
2012B Issue	46.56%	46.56%	46.56%	46.56%	46.56%	46.56%	46.56%			
2013 Issue	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%		
2014 Issue										
2016 Issue	14.33%	14.33%	14.33%	14.33%						
2018 Issue	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2019A Issue	14.33%	14.33%	14.33%	14.33%						
2019B Issue	46.56%	46.56%	46.56%	46.56%	46.56%	46.56%	46.56%			
2019C Issue	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%		



## 2022-23 CAPITAL RESERVE BUDGET UPDATE

05/02/22

<b>Beginning Cash Balance 7/1/22</b>	<b>\$ 2,184,991.00</b>			
<b>Encumbered Funds - 2022-23 Projected Expenditures</b>				
Tremco - HS roof project	\$ 519,456.47			
Hadfield Elevator - MS elevator replacement	\$ 49,200.00			
Bartush - electronic sign	\$ 35,069.38			
Johnson Controls - IS chiller	\$ 159,763.00			
Kubota tractor	\$ 26,039.00			
Elevator - electrical work	\$ 20,000.00			
Prior year encumbrance balance	\$ 57,000.00			
Qualite Sports Lighting - football stadium lights	\$ 360,091.00			
<b>Total Encumbered Costs</b>	<b>\$ 1,226,618.85</b>			
Cost for Stadium Sound System	\$ 166,855.00			
Johnson Controls Maintenance contract for 22-23	\$ 99,292.00			
<b>Total Expenditures</b>	<b>\$ 1,492,765.85</b>			
<b>Revenues</b>				
Interest Earnings	\$ 2,000.00			
<u>Transfer in from General Fund</u>	<u>\$ 100,000.00</u>			
<b>Total Revenues</b>	<b>\$ 102,000.00</b>			
<b>Ending Cash Balance 6/30/23 (Unencumbered funds)</b>	<b>\$ 794,225.15</b>			