



WEST SHORE SCHOOL DISTRICT

General Fund Expenditure Budget 2022-2023

Presented March 2022



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The background of the slide is a collage of financial and office-related items. In the top left, a portion of a silver calculator is visible, showing buttons for '6', '3', '00', '+', and '='. Below the calculator are two pencils, one black and one blue. In the bottom left, there is a blue and white bar chart. In the top right, a spiral-bound notebook with a green cover is partially shown. In the bottom right, a colorful pie chart with segments in blue, red, green, and purple is visible, along with two more pencils, one red and one yellow. The central text 'Budget Overview' is written in a bold, blue, sans-serif font.

Budget Overview

A vertical decorative image on the left side of the slide. It features a close-up of a calculator with a plus sign button, two pencils (one black, one blue), and a bar chart with blue bars on a white background.

Budget Overview

Major Budget “Commonalities”

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



Staffing

New Items in Budget

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

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

Expenditure Functions

1000 Instruction

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

2000 Support Services

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



Expenditure Functions

3000 Operation of Non-Instructional Services

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

4000 Facilities

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

5000 Other Expenditures & Financing Uses

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

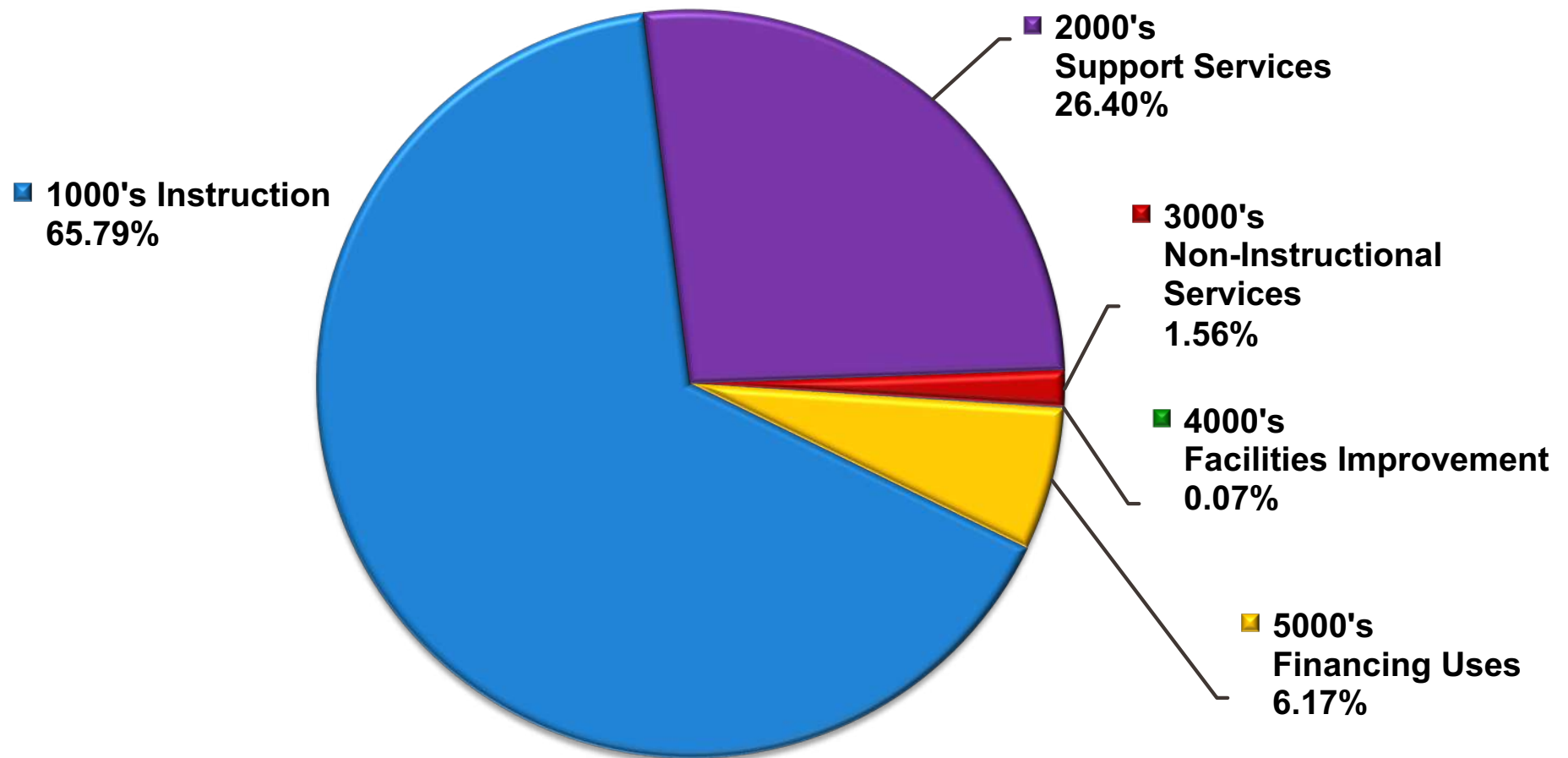


General Fund Budget Functions

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



General Fund Budget Functions Comparison



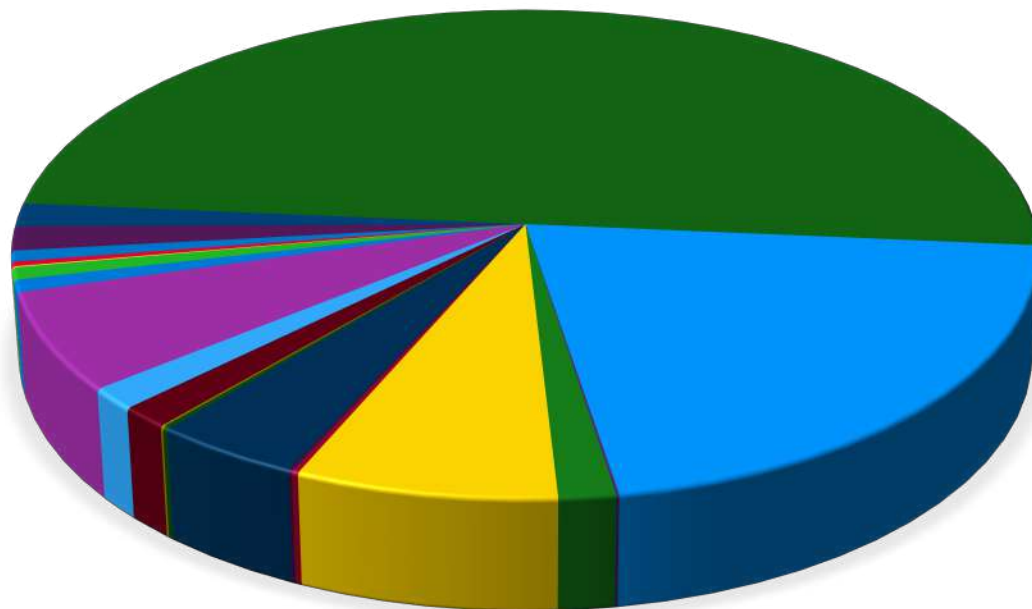


General Fund Budget Object Categories

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



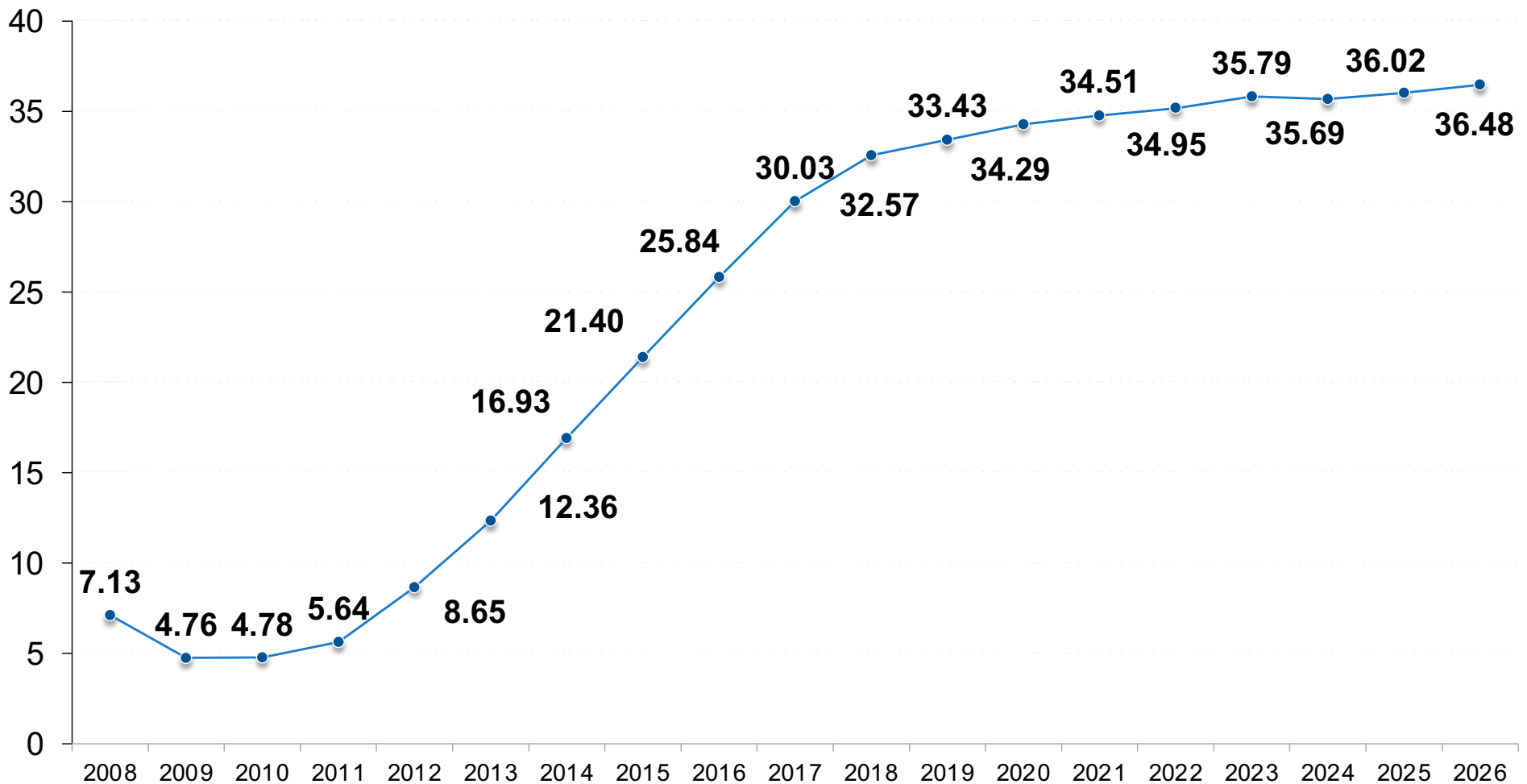
General Fund Object Code Comparison



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



PSERS Historical & Projected Employer Contribution Rates



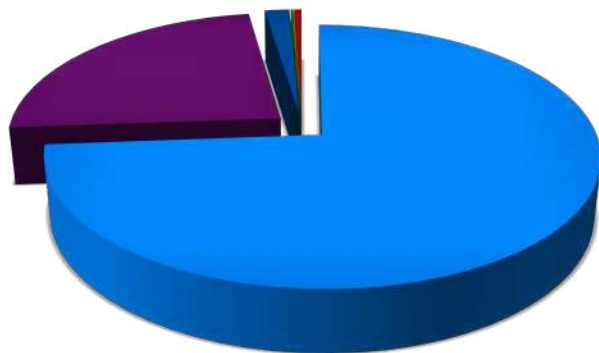
A collage of school supplies. In the top left, a portion of a white calculator with black buttons is visible. Below it, a black pencil and a blue pencil are positioned diagonally. To the right, a spiral-bound notebook with a green cover is partially shown. In the bottom right, a colorful geometric design with blue, red, green, and purple sections is visible, with a red pencil and a yellow pencil resting on it. The word "Curriculum" is centered in a bold blue font.

Curriculum



1000 Instruction

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

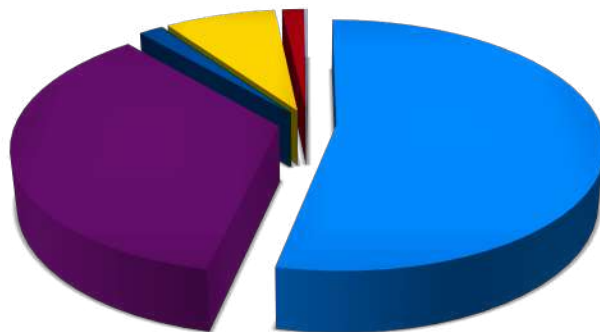


- Regular Instruction
- Special Education
- Vocational Education
- Instruction - Other
- Fed Non-Public
- Community College



1100 Regular Instruction

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



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

* Year-to-Date Figures as of February 2022



1100 Regular Instruction

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



Charter & Cyber Charter Enrollment and Costs

Regular Education

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

Special Education

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

| | | |
|--|--------------------|---------------------|
| Total Year-to-Date Expenditures | \$7,866,080 | \$4,389,083* |
|--|--------------------|---------------------|

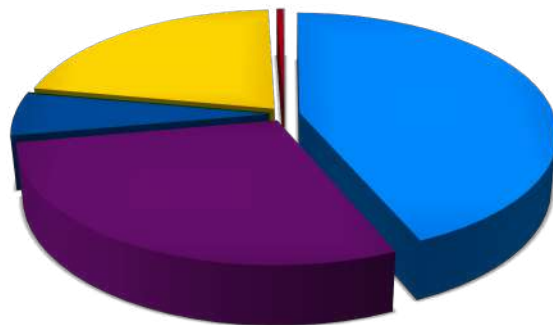
* Year-to-Date Figures as of February 2022

The background of the slide features a collection of school supplies arranged on a white surface. In the top left corner, a portion of a silver calculator is visible, showing buttons for '6', '3', '00', and a plus sign. To its right is a spiral-bound notebook with a light green cover. In the bottom left, there are two sharpened pencils, one blue and one teal, resting on a piece of paper with a blue and white striped pattern. In the bottom right, three more sharpened pencils in red, yellow, and green are positioned near a colorful geometric design consisting of various colored triangles and a large blue semi-circle. The central text is overlaid on this background.

Special Education & Student Services

1200 Special Education

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



* Year-to-Date Figures as of February 2022



1200 Special Education

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



1300 Vocational Education

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

* Year-to-Date Figures as of February 2022



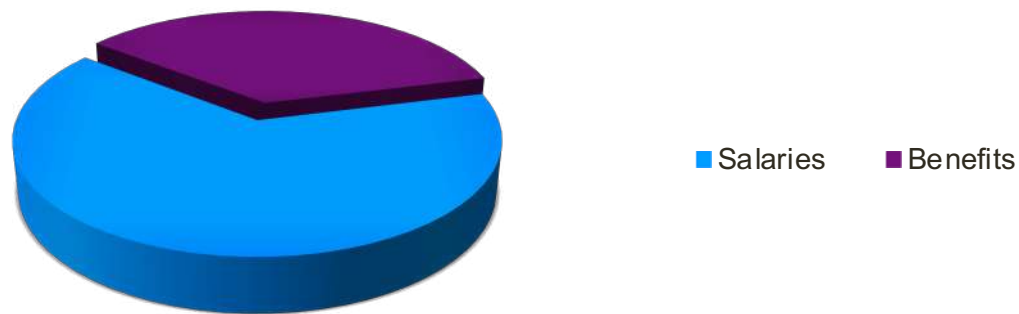
1300 Vocational Education

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



1400 Other Instruction

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



* Year-to-Date Figures as of February 2022



1400 Other Instruction

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



1700 Community College Education

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

* Year-to-Date Figures as of February 2022



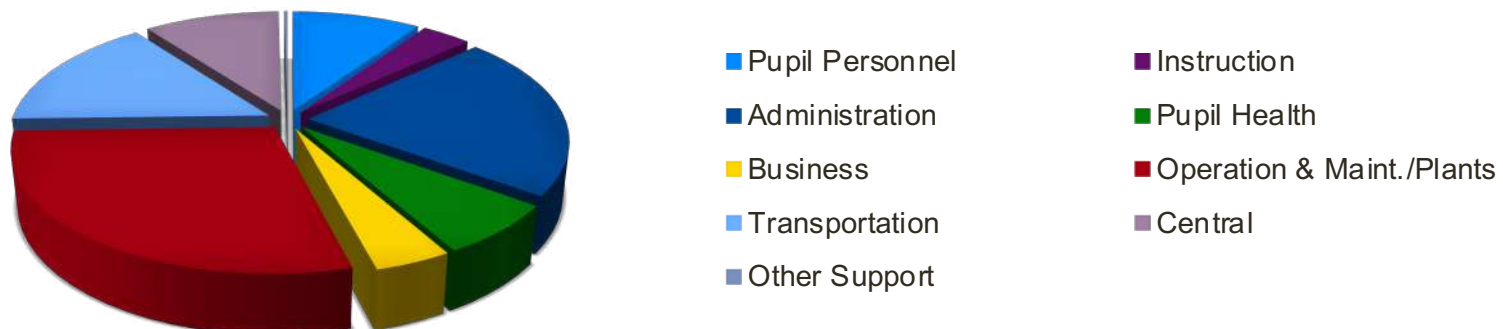
1700 Community College Education

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



2000 Support Services

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



2100 Pupil Personnel

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



* Year-to-Date Figures as of February 2022



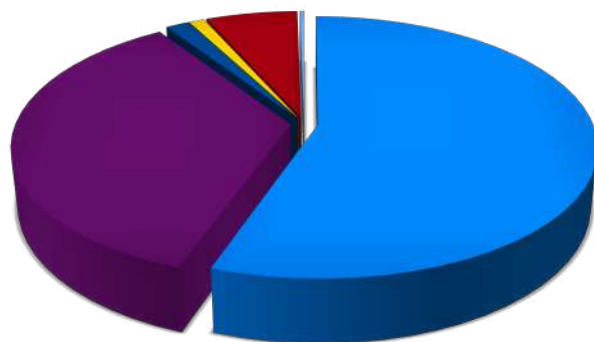
2100 Pupil Personnel

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



2200 Instruction - Staff

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



* Year-to-Date Figures as of February 2022



2200 Instruction - Staff

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

2300 Administration

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



* Year-to-Date Figures as of February 2022

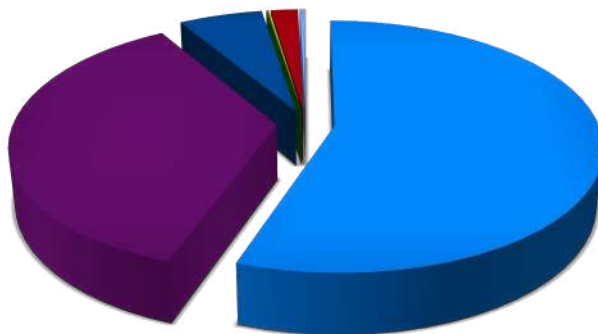


2300 Administration

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

2400 Pupil Health

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



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

* Year-to-Date Figures as of February 2022



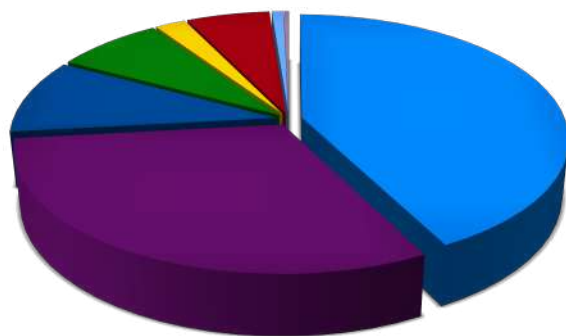
2400 Pupil Health

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



2500 Business

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



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

* Year-to-Date Figures as of February 2022



2500 Business

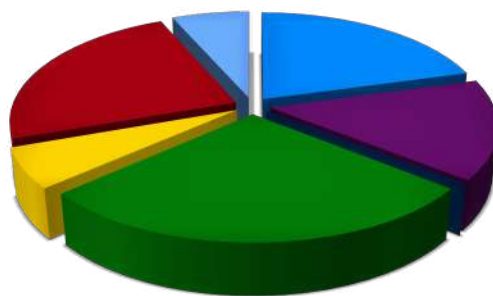
| Category | Change | % Inc./Dec. | Impact |
|--------------------------------------|-----------|-------------|--|
| Salaries | \$26,574 | 4.23% | Reflects salaries for anticipated staffing needs |
| Benefits | \$47,189 | 11.08% | Reflects adjustments for insurance & retirement rate increases |
| Purchased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



Operation & Maintenance

2600 Operation & Maintenance

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



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

* Year-to-Date Figures as of February 2022



2600 Operation & Maintenance

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



Operations & Maintenance

Heating Oil Costs

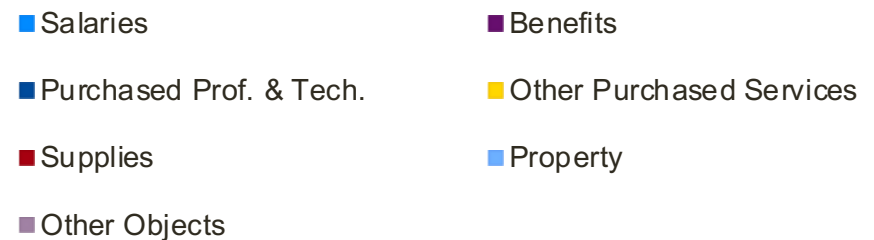
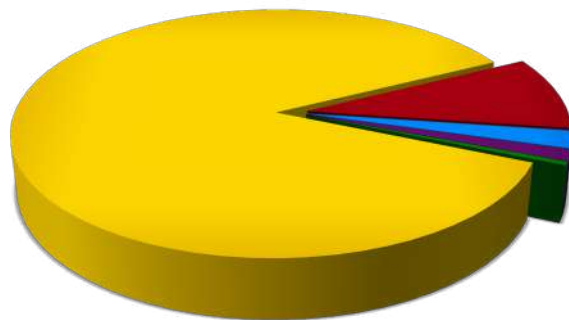
| School Year | Cost Per Gallon | Total Budget |
|-------------|-----------------|--------------|
| 2016-2017 | \$1.48 | \$444,249 |
| 2017-2018 | \$1.62 | \$368,329 |
| 2018-2019 | \$1.85 | \$325,633 |
| 2019-2020 | \$2.08 | \$327,010 |
| 2020-2021 | \$1.57 | \$192,060 |
| 2021-2022 | \$1.99 | \$223,170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

A collage of school supplies including a calculator, spiral notebook, pencils, and a colorful geometric design. The word "Transportation" is written in a bold, blue, sans-serif font in the center of the image.

Transportation

2700 Transportation

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



* Year-to-Date Figures as of February 2022



2700 Transportation

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



Transportation

Fuel Costs

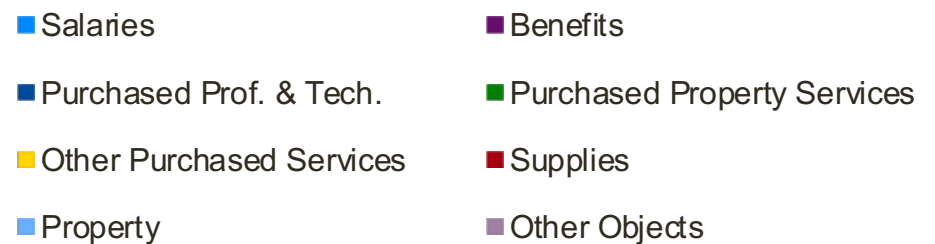
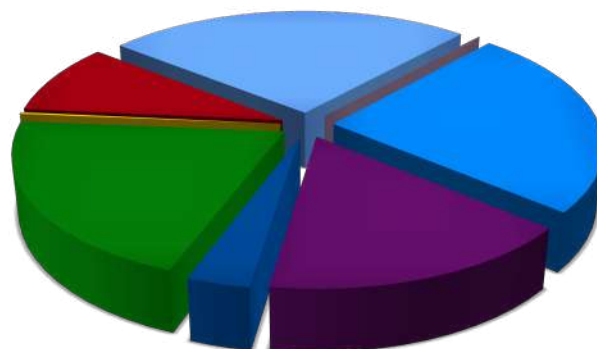
| School Year | Cost Per Gallon | | Total Budget |
|-------------|-----------------|--------|--------------|
| | Gas | Diesel | |
| 2016-2017 | \$1.42 | \$1.51 | \$314,172 |
| 2017-2018 | \$1.47 | \$1.57 | \$317,529 |
| 2018-2019 | \$1.80 | \$2.01 | \$398,235 |
| 2019-2020 | \$1.65 | \$2.08 | \$400,960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

A collage of school supplies including a calculator, pencils, a spiral notebook, and a colorful geometric pattern.

Technology & Media Services

2800 Central Support Services

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



* Year-to-Date Figures as of February 2022



2800 Central Support Services

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



2900 Other Support Services

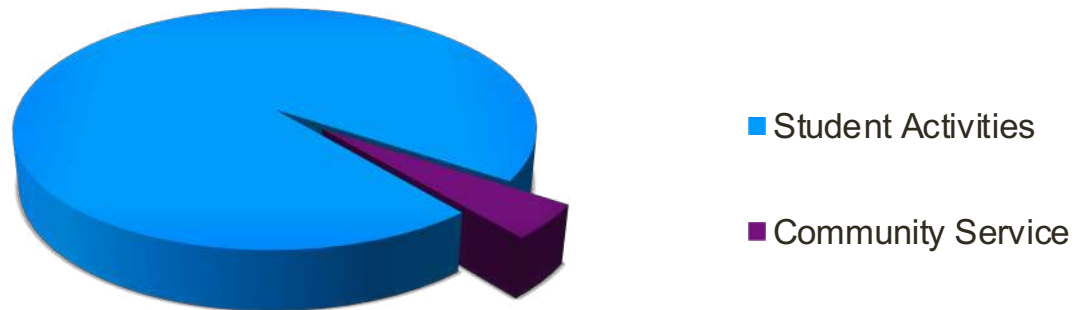
| Description | 2022-23 Budget | 2021-22 Budget | 2021-22 Year-to-Date* | Budget to Budget | % Inc. /Dec. |
|-----------------------------|----------------|----------------|-----------------------|------------------|---------------|
| Salaries | - | - | - | - | 0.00% |
| Benefits | - | - | - | - | 0.00%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

* Year-to-Date Figures as of February 2022



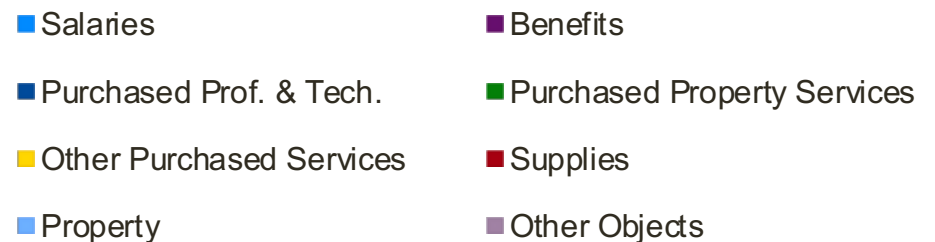
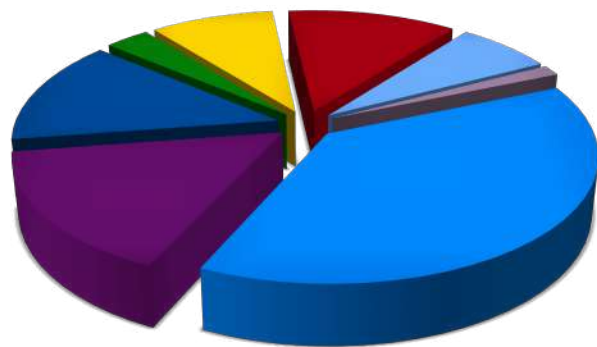
3000 Operation of Noninstructional Services

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



3200 Student Activities

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



* Year-to-Date Figures as of February 2022



3200 Student Activities

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



3300 Community Services

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

* Year-to-Date Figures as of February 2022



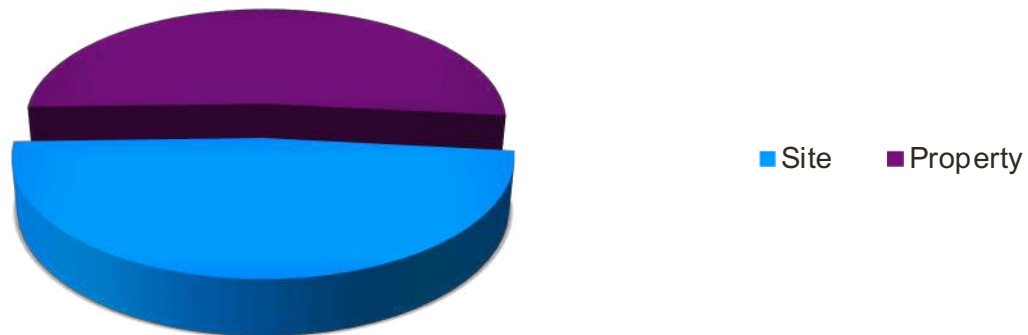
3300 Community Services

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



4000 Facilities Acquisition

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





4200-4600 Facilities Acquisition

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

* Year-to-Date Figures as of February 2022



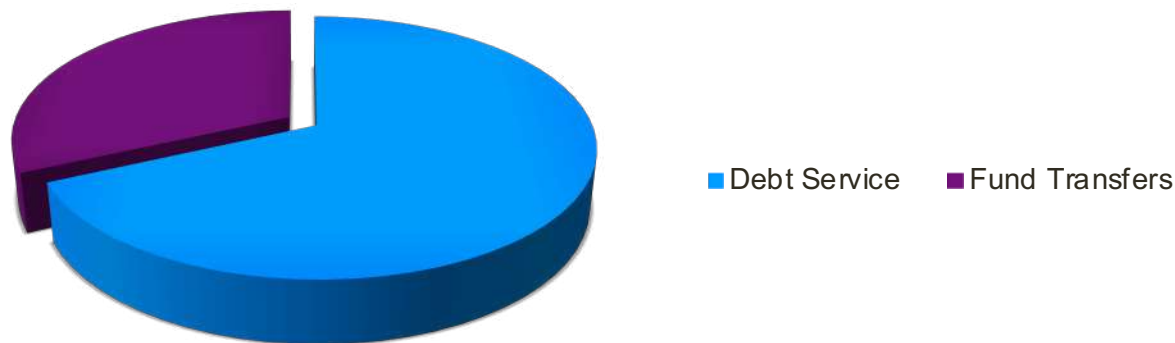
4000 Facilities Acquisition

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



5000 Other Expenditures & Financing

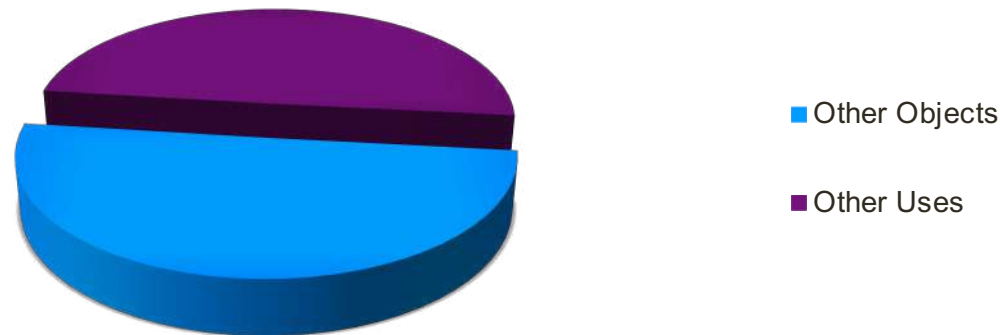
| Description | 2022-23 Budget | 2021-22 Budget | Budget to Budget | % Inc. /Dec. |
|-------------------|------------------|------------------|------------------|--------------|
| Debt Service | 7,353,542 | 7,399,203 | (45,661) | -0.62% |
| Fund Transfers | 1,500,000 | 994,971 | 505,029 | 50.76% |
|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





5100-5200-5900 Other Financing Uses

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



* Year-to-Date Figures as of February 2022



5100 Debt Services

5200 Fund Transfers

5900 Budgetary Reserve

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



Current Status

2022-2023 Expenditures

| | |
|--------------------|----------------------|
| Expenditure Budget | \$143,387,183 |
|--------------------|----------------------|

2022-2023 Revenues

| | |
|----------------|----------------------|
| Revenue Budget | \$135,223,411 |
|----------------|----------------------|

Difference (Revenue to Expenditures) as of March 7, 2022 = \$8,163,772

2021-2022 Capital Reserve Analysis

| | |
|--------------------------------|--------------|
| Balance as of June 30, 2021 | \$23,045,117 |
|--------------------------------|--------------|

| | |
|----------------------------|-----------|
| Transfer from General Fund | 1,500,000 |
|----------------------------|-----------|

| | |
|---|-----------|
| Estimated Expenditures during 2021-2022: | 3,500,000 |
|---|-----------|

| | |
|---|---------------------|
| June 30, 2022 Estimated Ending Balance | \$21,045,117 |
|---|---------------------|

2021-2022 Fund Balance

| | |
|----------------------------------|--------------|
| 2021-2022 Beginning Fund Balance | \$15,311,768 |
|----------------------------------|--------------|

| | |
|--|------------|
| Fund Balance Used to Balance 2021-2022 Budget | -1,432,490 |
|--|------------|

| | |
|----------------------------------|------------|
| Non-spend, restricted, assigned: | -4,489,603 |
|----------------------------------|------------|

| | |
|--|---|
| Transfer to Capital Reserve or commit or assign (estimated) | 0 |
|--|---|

| | |
|---|--------------------|
| June 30, 2022 Estimated Ending Fund Balance* | \$9,389,675 |
|---|--------------------|

* Includes Athletic Fund