



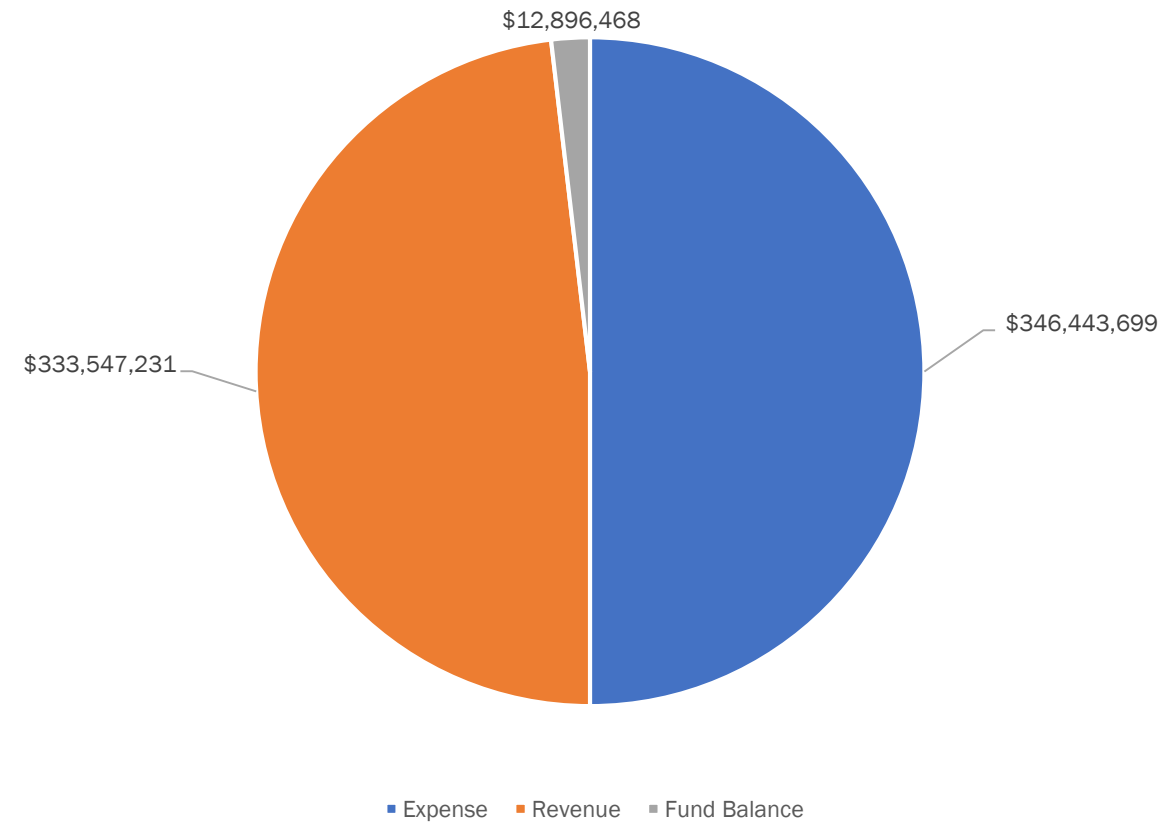
# FY23 Proposed Budget

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CLARKSVILLE-MONTGOMERY COUNTY SCHOOL SYSTEM

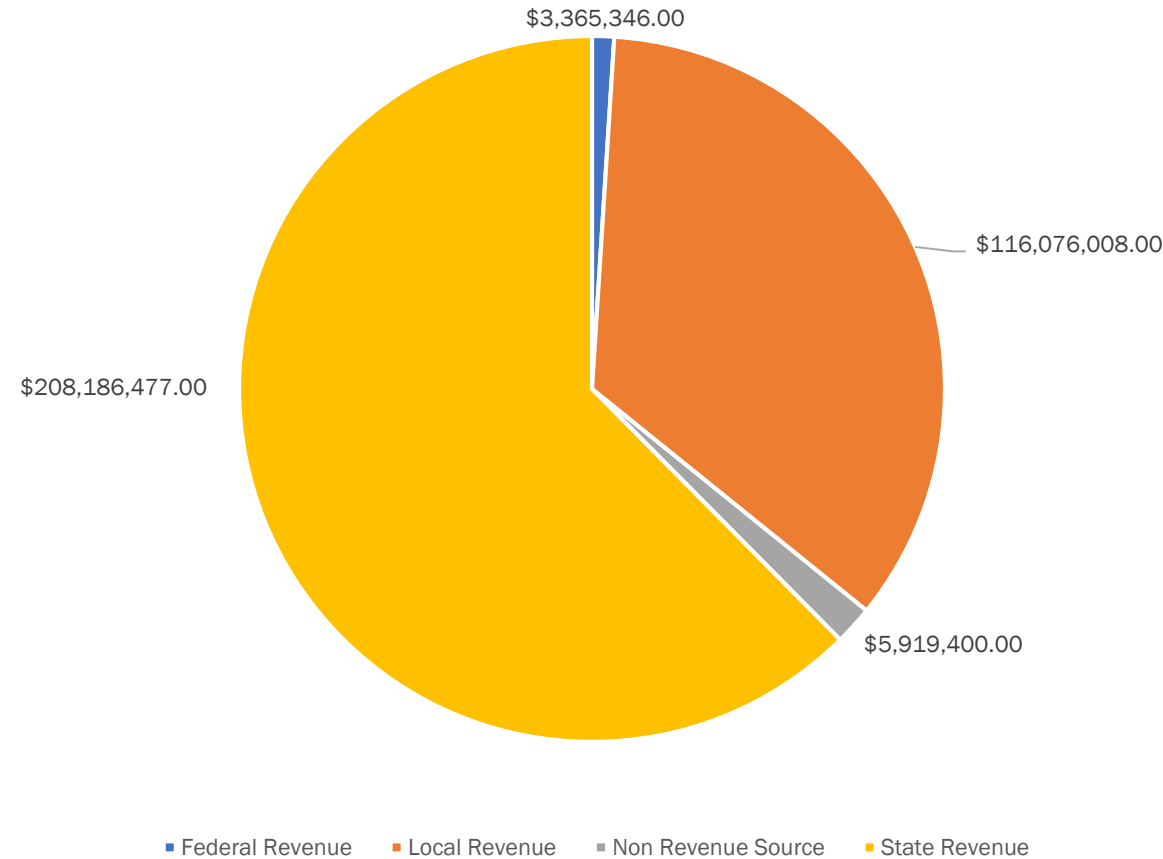
# General Purpose Budget

# FY23 General Purpose Budget

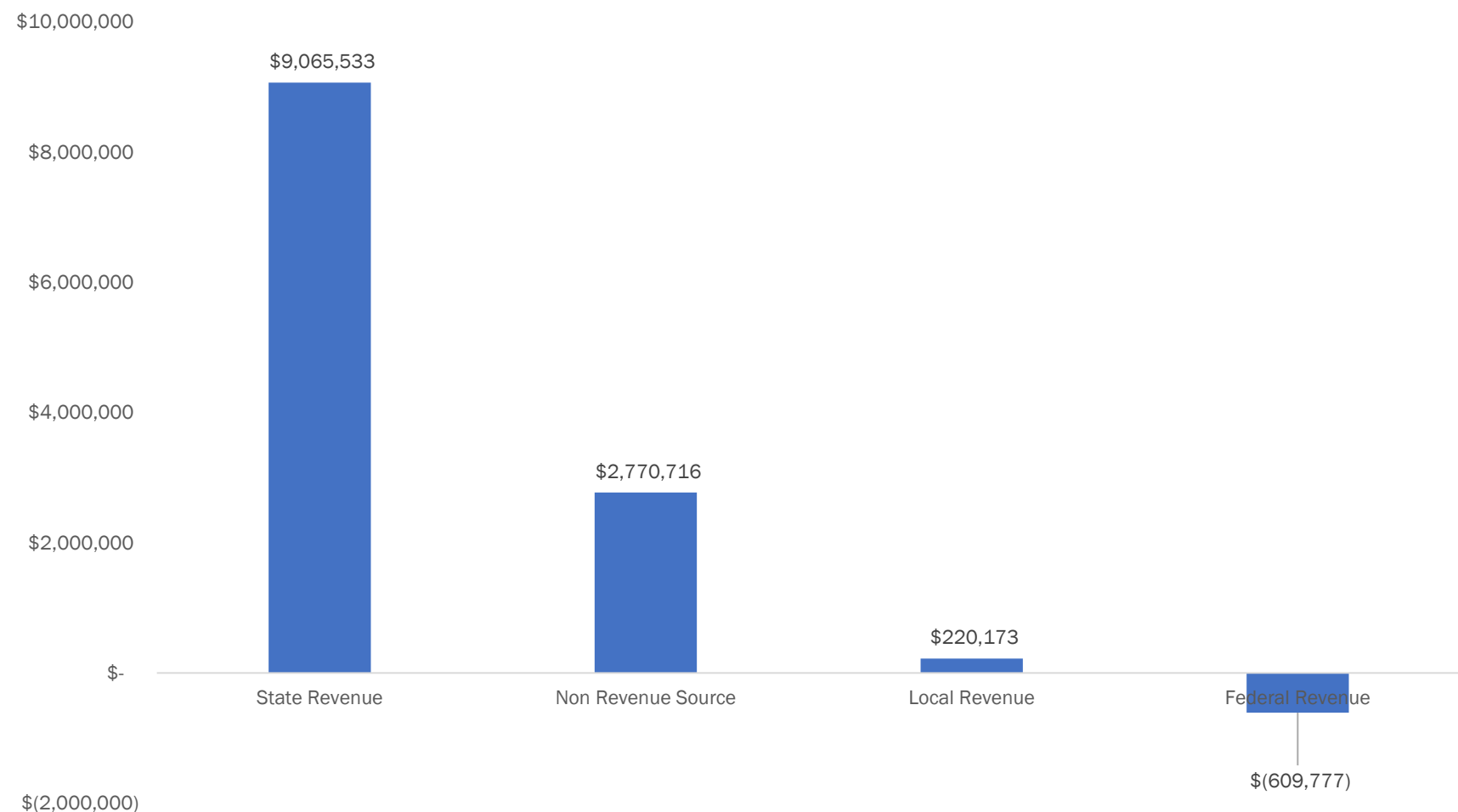


# FY23 General Purpose Budget - Revenue

\$333,547,231



# FY23 General Purpose Budget – Revenue YOY



# FY23 General Purpose Budget - Revenue

<b>General Purpose School Fund</b>					
		<b>2020-2021 Actual</b>	<b>2021-2022 With Amendments</b>	<b>2022-2023 Proposed</b>	<b>Percent Change Over/(Under) Amended Budget</b>
<b>Estimated Revenues</b>					
<b>Local Revenues</b>					
40110	Current Property Tax	28,881,711	28,002,813	28,002,813	- %
40120	Trustees Collection - Prior Years	588,721	500,000	500,000	- %
40125	Trustees Collection - Bankruptcy	18,583	10,000	10,000	- %
40130	Circuit Clerk/Clerk & Master Collection	239,100	316,245	316,245	- %
40140	Interest & Penalties	177,631	200,000	200,000	- %
40162	Payments in Lieu of Taxes (Utility)	597,492	577,492	577,492	0 %
40210	Local Option Sales Tax	69,577,402	75,392,747	78,408,456	4.00 %
40240	Wheel Tax	5,615,688	5,200,000	5,200,000	- %
40270	Business Tax	1,095,522	800,000	800,000	- %
40275	Mixed Drink Tax	482,468	400,000	400,000	- %
40320	Bank Excise Tax	162,721	161,000	161,000	- %
43365	Archives & Records Management Fee	5,447	7,800	7,800	- %
43517	Tuition - Other	21,650	28,000	28,000	- %
43551	School Based Health Program	122,257	62,900	62,900	- %
43583	Criminal Background Fee	29,298	36,300	36,300	- %
43990	Other Charges for Services	707,758	432,005	435,854	0.89 %
44110	Interest Earned	3,025	1,565	1,565	- %
44120	Lease/Rentals	39,218	76,455	35,000	(54.22) %
44145	Sale of Recycled Materials	4,524	-	-	0 %
44146	E-Rate Funding	184,137	594,000	295,947	(50.18) %
44170	Misc. Refund - Procurement Cards	31,821	50,000	50,000	- %
44170	Misc. Refund - Other	279	2,000	2,000	- %
44530	Sale of Equipment	3,172,598	500,000	500,000	- %
44560	Damages from Individuals	570,705	3,435	3,435	0 %
44570	Contributions & Gifts	71,141	2,481,077	26,200	(98.94) %
44990	Other Local Revenue	23,456	20,000	15,000	(25.00) %
<b>Total Local Revenues</b>		<b>112,433,088</b>	<b>115,855,835</b>	<b>116,076,008</b>	<b>0.19 %</b>

## Local Revenue - \$221k

- \$3.0M increase in Local Sales Tax
- \$298k reduction in E-Rate refund
- \$2.4M reduction in Contributions and Gifts

# FY23 General Purpose Budget - Revenue

<b>General Purpose School Fund</b>	<b>2020-2021 Actual</b>	<b>2021-2022 With Amendments</b>	<b>2022-2023 Proposed</b>	<b>Percent Change Over/(Under) Amended Budget</b>
<b>State Revenues - BEP</b>				
46511 Basic Education Program	189,527,425	195,228,159	204,569,567	4.78 %
46515 Early Childhood Education	1,829,011	1,840,910	1,840,910	- %
46590 Other State Education Funds	19,710	1,206,875	931,000	(22.86) %
46610 Career Ladder Program	282,772	250,000	250,000	- %
46820 Income Tax	172,419	175,000	175,000	- %
46981 Safe Schools	-	420,000	420,000	- %
<b>Total State Revenues - BEP</b>	<b>191,831,338</b>	<b>199,120,944</b>	<b>208,186,477</b>	<b>4.55 %</b>

## State Revenue - \$9.1M

- \$9.3M increase in State BEP Funding
- \$275k reduction in Other State Education Funds

# FY23 General Purpose Budget - Revenue

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>Federal Revenues</b>				
47143 Special Education - Grants to States	660,614	913,220	400,000	(56.20) %
47145 Preschool	11,703	-	-	- %
47302 TDOL Grant	88,889	-	-	- %
47304 Remote Technology Grant	1,507,974	-	-	- %
47305 Internet Connectivity Grant	498,750	-	-	- %
47590 Other Federal Funds	85,974	-	-	- %
47630 Impact Aid	2,014,747	1,790,633	1,790,633	- %
47640 JROTC	670,259	700,107	700,107	- %
48130 Contributions	19,300	474,670	425,411	(10.38) %
48140 Adult Literacy	29,721	31,494	31,494	- %
48990 Other Government and Citizens Groups	125,200	64,999	17,700	(72.77) %
<b>Total Federal Revenues</b>	<b>5,713,131</b>	<b>3,975,123</b>	<b>3,365,345</b>	<b>(15.34) %</b>

Federal Revenue - \$610k

- \$513k reduction in Special Education Grants, not awarded

# FY23 General Purpose Budget - Revenue

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>Non-Revenue Sources</b>				
49300 Capital Lease Proceeds	3,598,753	1,684,497	4,918,400	191.98 %
49700 Insurance Recovery	1,000	25,000	1,000	(96.15) %
49800 Operating Transfers	1,144,011	1,438,187	1,000,000	(30.47) %
<b>Total Non-Revenue Sources</b>	<b>4,743,774</b>	<b>3,148,684</b>	<b>5,919,400</b>	<b>88.00 %</b>

## Non-Revenue Sources – \$2.77M

- \$3.2M increase in Capital Lease – Computers
- \$438k reduction in Operating Transfers

# FY23 General Purpose Budget - Revenue

<i>General Purpose School Fund</i>	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>Total Revenues</b>	<b>314,721,331</b>	<b>322,100,586</b>	<b>333,547,230</b>	<b>3.55 %</b>
<b>Beginning Fund Balance</b>	<b>26,756,651</b>	<b>39,396,130</b>	<b>30,561,137</b>	<b>(22.43) %</b>
<b>Beginning Reserves</b>				
34291 Reserve for On-The Job Injury	402,218	402,218	702,218	74.59 %
34292 Reserve for Property and Liability Insurance	781,000	781,000	781,000	- %
34270 Reserve for Extended Contract	-	-	-	- %
34380 Reserve for Career Ladder	(826)	(225)	24,508	(10,992.44) %
34560 Basic Education Program	-	-	-	- %
34755 Assign for Education - CMCSS/County Efficiency Projects	-	-	2,000,000	100.00 %
34755 Assign for Education - School Bus Replacements	1,609,500	1,609,500	1,609,500	- %
34755 Assign for Education - Technology Equipment Purchases and Leases	1,033,000	5,078,683	6,419,971	26.41 %
34755 Assign for Education - TCRS	-	-	0	- %
<b>Total Reserves</b>	<b>3,824,892</b>	<b>7,871,176</b>	<b>11,537,197</b>	<b>46.58 %</b>
<b>Total Reserves and Fund Balance</b>	<b>30,581,543</b>	<b>47,267,306</b>	<b>42,098,334</b>	<b>(10.94) %</b>
<b>Total Available Funds</b>	<b>345,302,874</b>	<b>369,367,892</b>	<b>375,645,564</b>	<b>1.70 %</b>

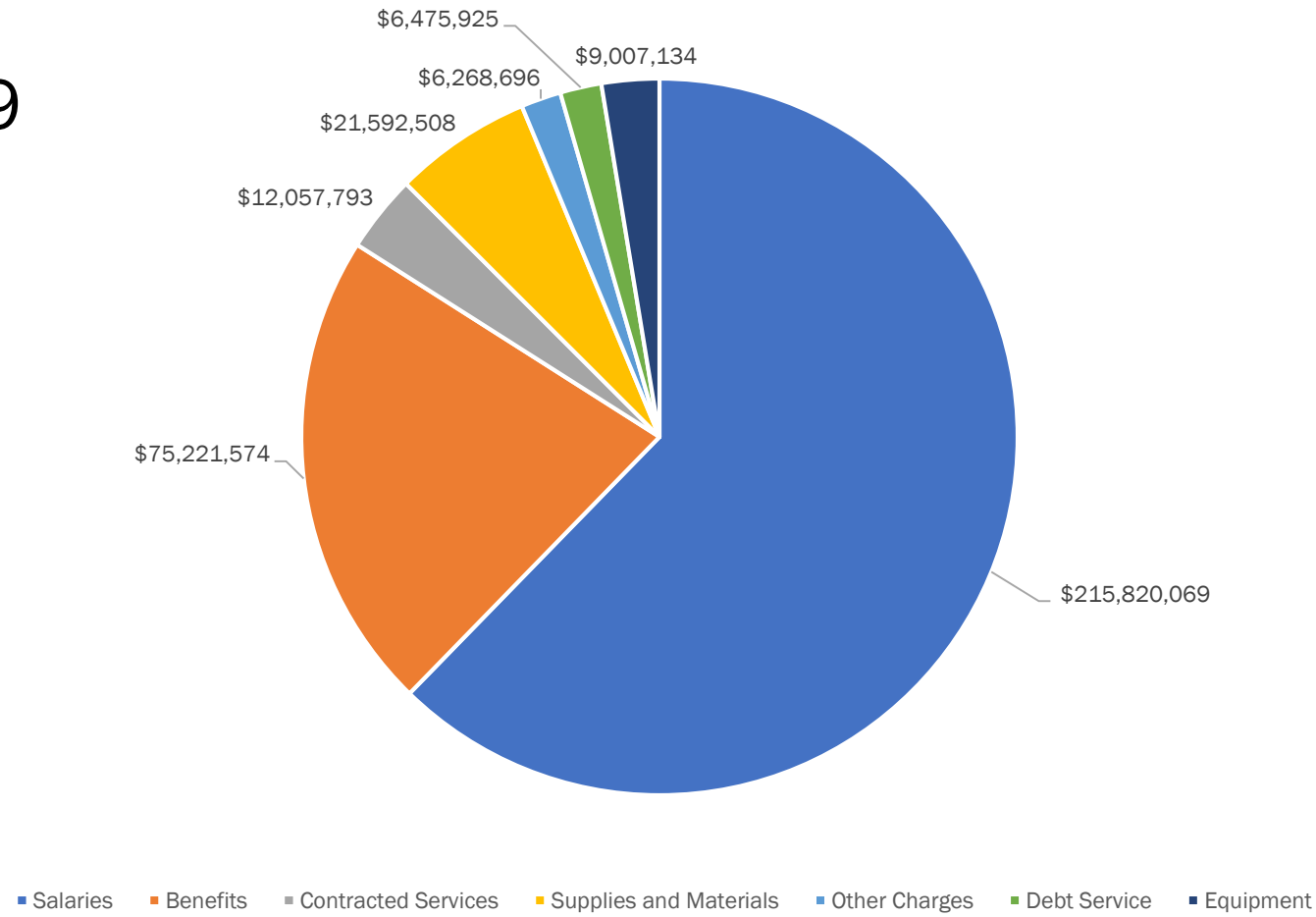
Beginning Fund Balance - \$30.5M

Reserve Accounts - \$3.6M

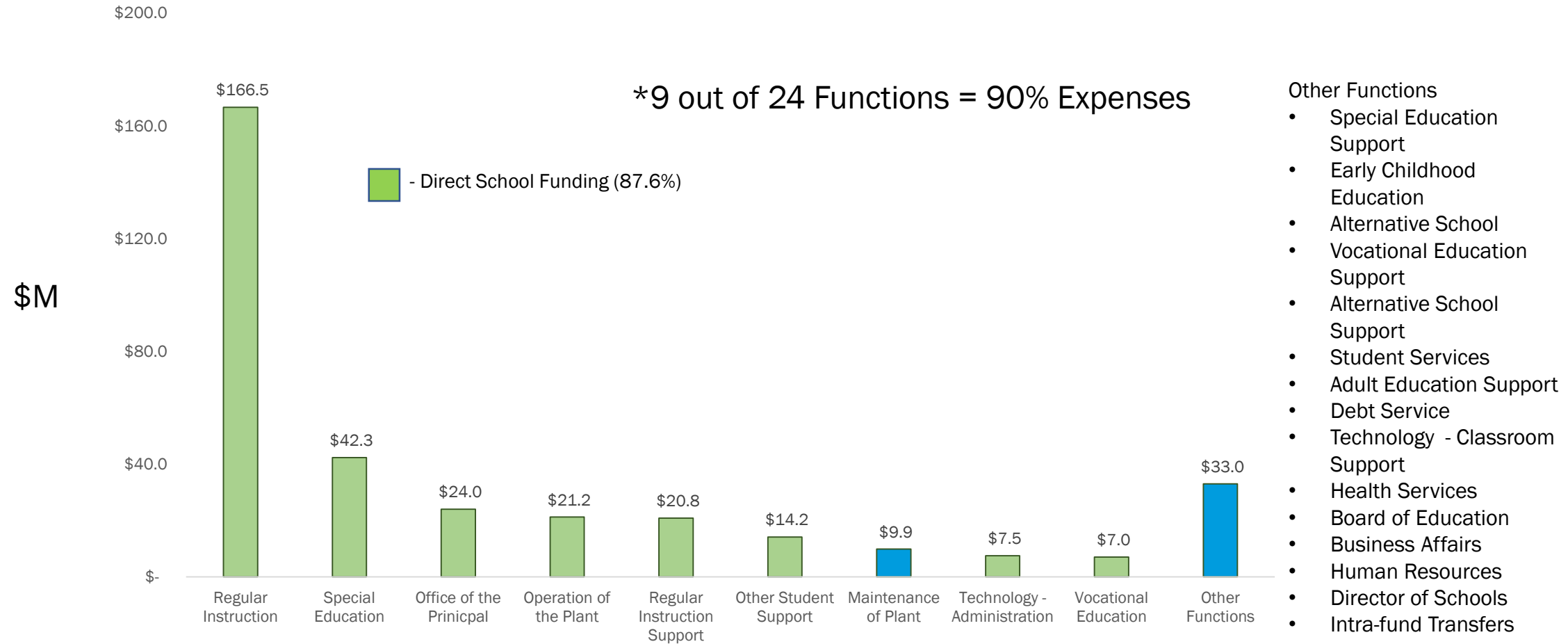
- \$300k increase in OJI
- \$24k increase in Career Ladder
- \$2M increase for ESSER Reserve
- \$1.3M increase for Computer Payment

# FY23 General Purpose Budget - Expenses

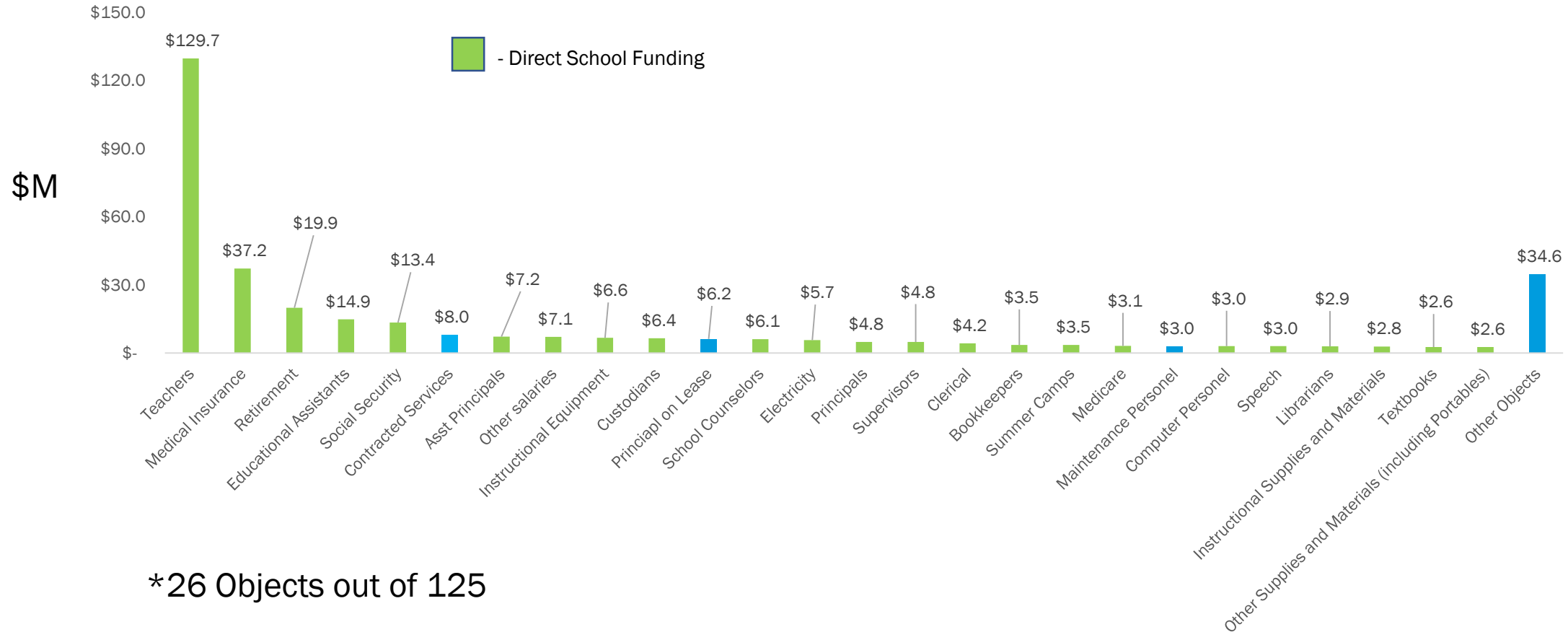
\$346,443,699



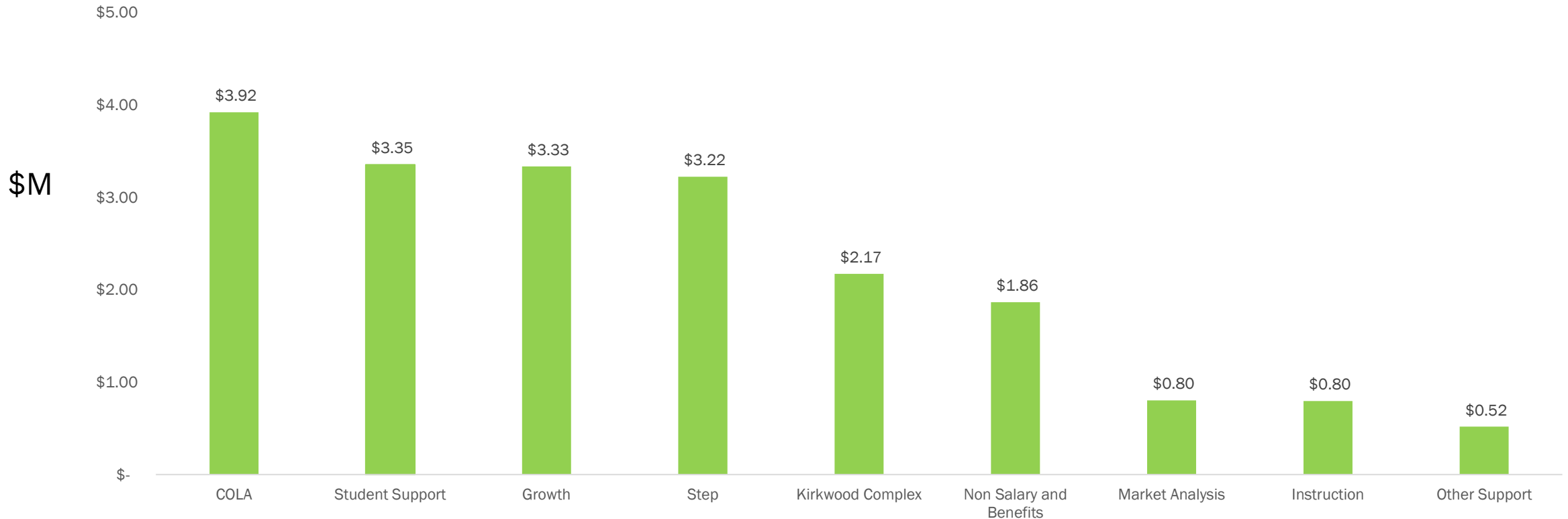
# FY23 General Purpose Budget - Expenses



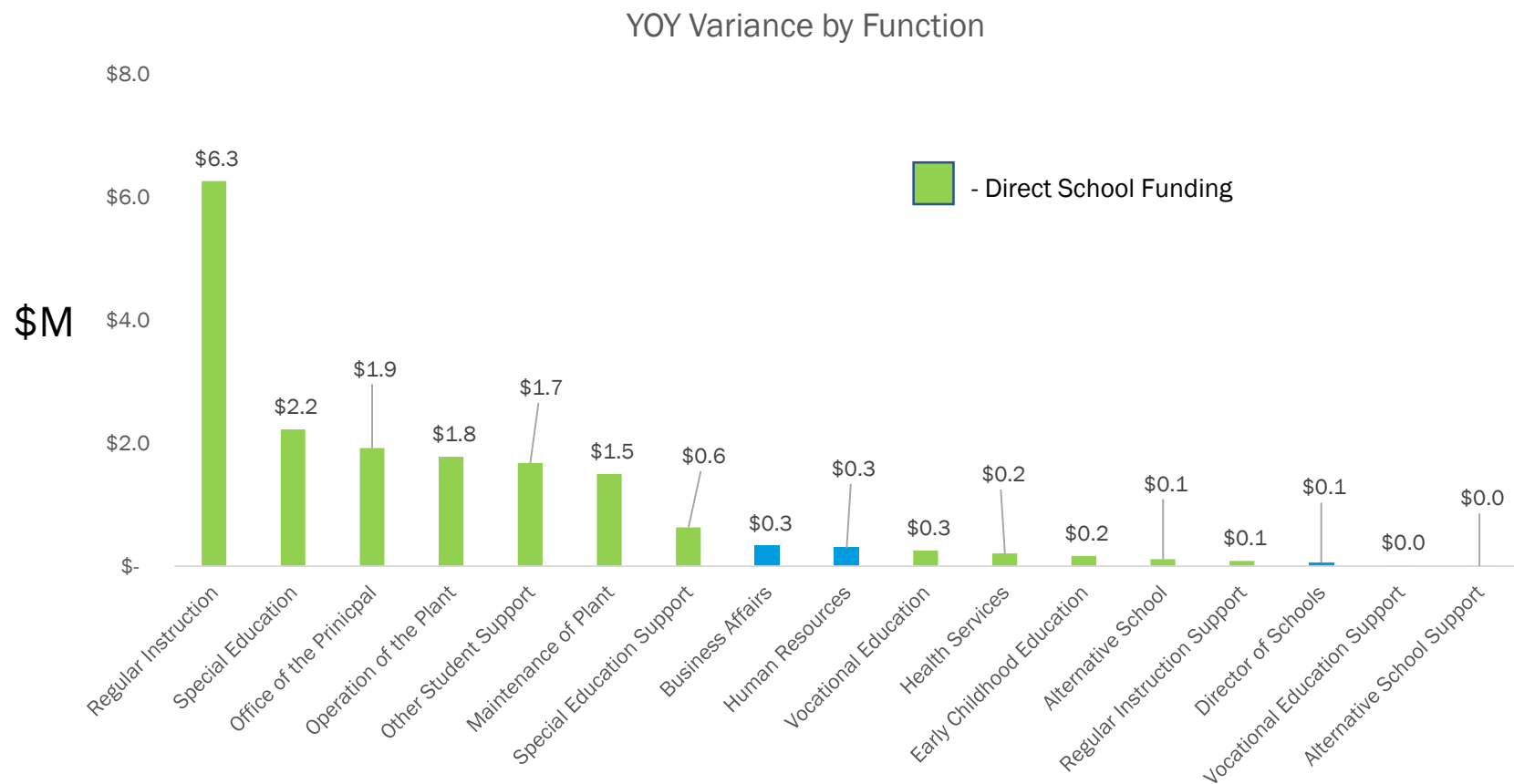
# FY23 General Purpose Budget - Expenses



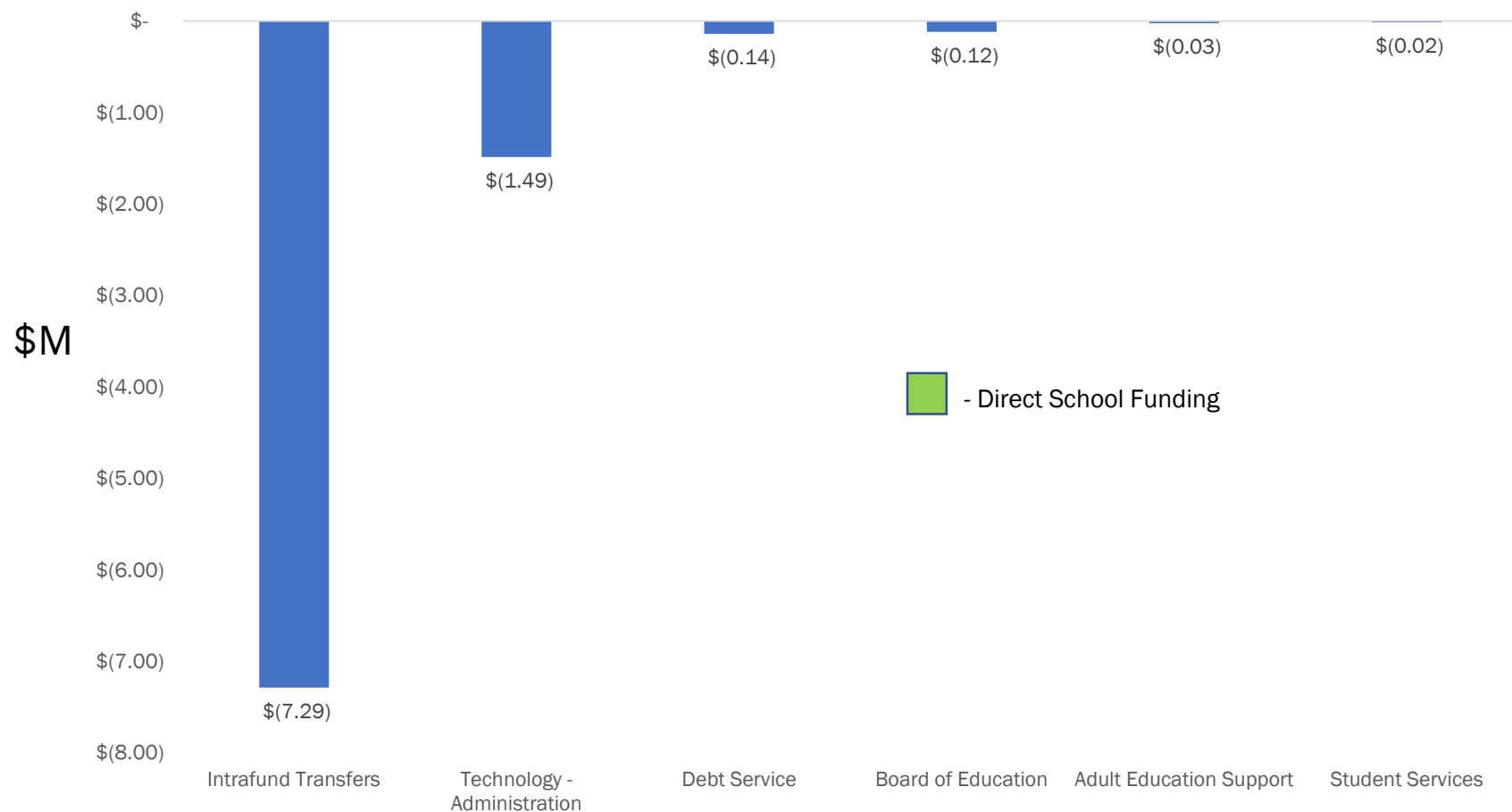
# FY23 General Purpose Budget – Expenses



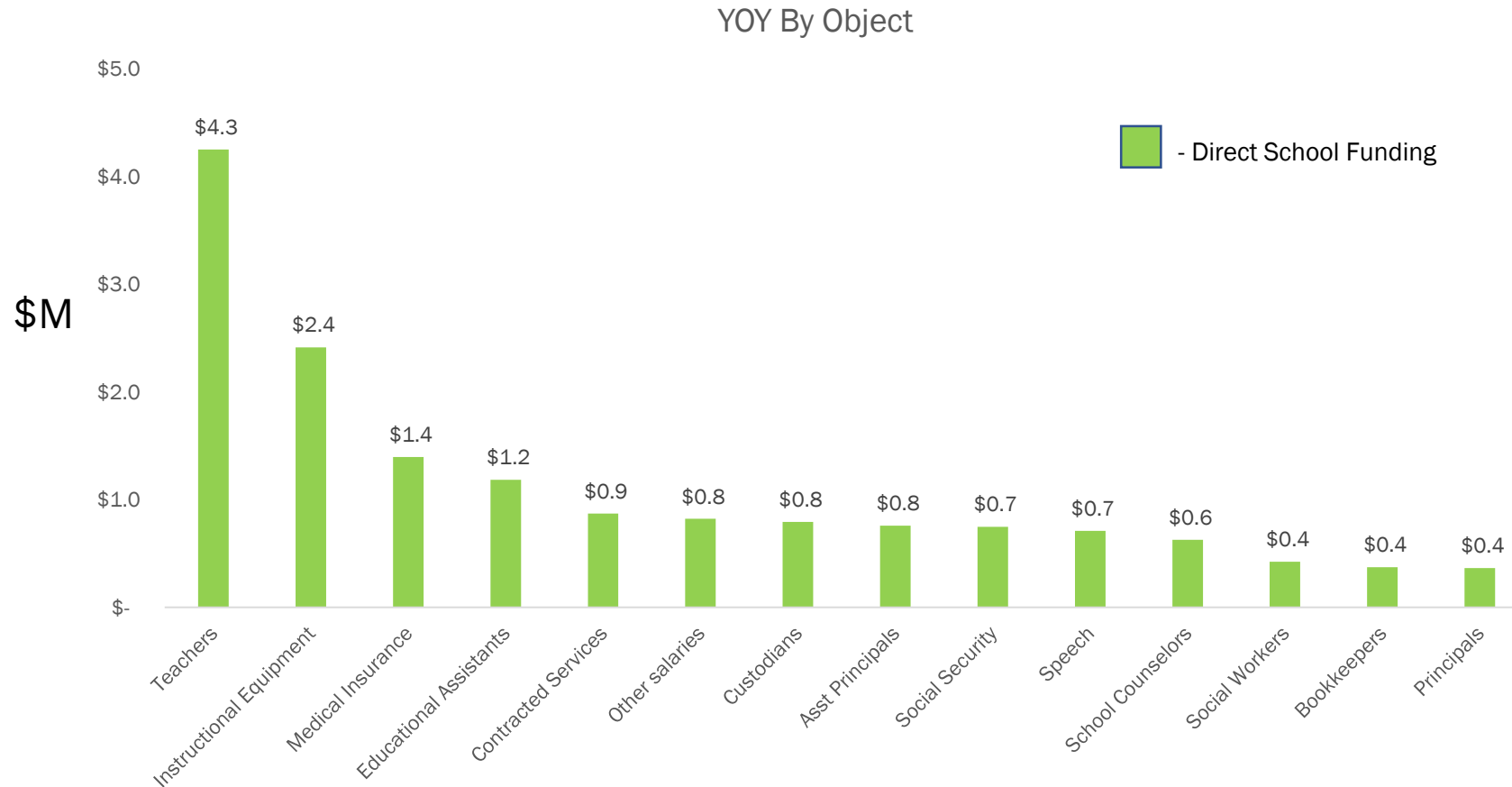
# FY23 General Purpose Budget – Expenses



# FY23 General Purpose Budget – Expenses



# FY23 General Purpose Budget - Expenses



# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>71100 - Regular Instruction</b>				
Salaries	101,916,900	109,458,136	112,858,144	3.11 %
Employee Benefits	35,910,308	37,675,038	37,740,146	0.17 %
Supplies and Materials	5,200,456	6,574,346	6,442,636	(2.00) %
Contracted Services	1,566,637	2,267,447	2,535,479	11.82 %
Equipment	30,668	4,218,197	6,633,100	57.25 %
Student Fee Waivers	24,298	66,954	313,210	367.80 %
<b>Total 71100 - Regular Instruction</b>	<b>144,649,267</b>	<b>160,260,118</b>	<b>166,522,715</b>	<b>3.91 %</b>

## Regular Instruction – \$6.2M

- Equipment - \$2.4M – Computers
- Growth - \$1.4M – Teachers
- Instruction Staffing - \$503k – ELL, Spanish Immersion, EBS, and Fine Arts Teachers
- Kirkwood Staffing - \$402k, Teachers and Education Assistants
- Contracted Services – \$200k - Mental Health and Assessment Testing
- Student Fee Waivers - \$246k

# FY23 General Purpose Budget - Expenses

	<u>2020-2021 Actual</u>	<u>2021-2022 With Amendments</u>	<u>2022-2023 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
<b>71150 - Alternative School</b>				
Salaries	889,156	949,015	1,053,338	10.99 %
Employee Benefits	345,227	357,921	366,805	2.48 %
Supplies and Materials	5,177	3,000	3,000	- %
Contracted Services	954	4,600	4,600	- %
<b>Total 71150 - Alternative School</b>	<b>1,240,515</b>	<b>1,314,536</b>	<b>1,427,743</b>	<b>8.61 %</b>

Alternative School - \$113k

- Salaries & Benefits - \$101k – Additional Teachers

# FY23 General Purpose Budget - Expenses

	<u>2020-2021 Actual</u>	<u>2021-2022 With Amendments</u>	<u>2022-2023 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
<b>71200 - Special Education</b>				
Salaries	23,865,025	28,432,272	30,678,933	7.90 %
Employee Benefits	8,882,114	10,010,957	10,763,855	7.52 %
Supplies and Materials	290,780	288,941	247,196	(14.45) %
Contracted Services	482,647	1,364,250	612,447	(55.11) %
Equipment	113,174	24,400	35,000	43.44 %
Staff Development	15,125	3,000	10,000	233.33 %
<b>Total 71200 - Special Education</b>	<b>33,648,864</b>	<b>40,123,820</b>	<b>42,347,431</b>	<b>5.54 %</b>

## Special Education - \$2.2M

- Salaries & Benefits- \$1.98M
  - \$1.34M– Growth Teachers and Educational Assistants
  - \$346k – EBS Teachers
  - \$294k – Kirkwood Teachers and Educational Assistants
- Contracted Services - \$752k
  - EBS Contract - \$691k

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>71300 - Vocational Education</b>				
Salaries	4,303,107	4,549,420	4,708,723	3.50 %
Employee Benefits	1,495,620	1,550,575	1,506,718	(2.83) %
Supplies and Materials	477,028	520,000	667,950	28.45 %
Contracted Services	27,866	6,500	9,431	45.09 %
Equipment	139,887	120,000	110,000	(8.33) %
Interfund Transfers	-	-	603	100.00 %
<b>Total 71300 - Vocational Education</b>	<b>6,443,507</b>	<b>6,746,495</b>	<b>7,003,425</b>	<b>3.81 %</b>

Vocational Education - \$257k

- Supplies and Materials - \$140k - Inflation

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72110 - Student Services</b>				
Salaries	707,393	729,000	728,752	(0.03) %
Employee Benefits	226,635	231,222	208,565	(9.80) %
Supplies and Materials	4,911	11,500	13,000	13.04 %
Contracted Services	2,057	7,360	10,317	40.18 %
Staff Development	820	7,000	8,200	17.14 %
<b>Total 72110 - Student Services</b>	<b>941,817</b>	<b>986,082</b>	<b>968,834</b>	<b>(1.75) %</b>

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72120 - Health Services</b>				
Salaries	1,347,704	1,648,982	1,836,881	11.39 %
Employee Benefits	561,146	662,885	677,773	2.25 %
Supplies and Materials	30,872	33,795	33,795	- %
Contracted Services	1,397	1,500	1,500	- %
Equipment	28,983	33,893	36,943	9.00 %
Staff Development	-	-	4,743	100.00 %
<b>Total 72120 - Health Services</b>	<b>1,970,102</b>	<b>2,381,055</b>	<b>2,591,635</b>	<b>8.84 %</b>

Health Services - \$210k

- Salaries & Benefits- \$132k - Market Analysis for School Nurses

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72130 - Other Student Support</b>				
Salaries	8,194,745	8,935,094	10,150,709	13.60 %
Employee Benefits	2,652,283	2,856,858	3,191,696	11.72 %
Supplies and Materials	1,444	48,420	6,700	(86.16) %
Contracted Services	215,361	610,216	620,916	1.75 %
Equipment	18,374	20,000	182,440	812.20 %
Staff Development	673	11,350	11,350	- %
<b>Total 72130 - Other Student Support</b>	<b>11,082,879</b>	<b>12,481,938</b>	<b>14,163,811</b>	<b>13.47 %</b>

## Other Student Support - \$1.68M

- Salaries and Benefits- \$1.139M
  - Student Support Resources - \$605k – Social Workers and Counselors
  - Kirkwood Support Staff - \$335k – Nurses, Monitors, and Counselors
  - EBS Social Worker - \$81k
  - Growth - \$118k – Consulting Teacher and Coordinator
- Middle School Football - \$162k

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72210 - Regular Instruction Support</b>				
Salaries	10,832,960	12,160,484	12,682,017	4.29 %
Employee Benefits	3,719,365	4,072,146	3,961,628	(2.71) %
Supplies and Materials	1,061,227	1,465,314	1,179,449	(19.51) %
Contracted Services	293,408	1,171,106	1,150,765	(1.74) %
Equipment	1,224	426,048	238,191	(44.09) %
Staff Dev, High Schoold Grad	600,891	1,445,672	1,612,672	11.55 %
<b>Total 72210 - Regular Instruction Support</b>	<b>16,509,076</b>	<b>20,740,770</b>	<b>20,824,722</b>	<b>0.40 %</b>

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72215 - Alternative School Support</b>				
Salaries	21,648	24,267	25,281	4.18 %
Employee Benefits	5,795	5,165	5,379	4.14 %
<b>Total 72215 - Alternative School Support</b>	<b>27,443</b>	<b>29,432</b>	<b>30,660</b>	<b>4.17 %</b>

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72220 - Special Education Support</b>				
Salaries	2,142,428	2,253,360	2,922,123	29.68 %
Employee Benefits	679,369	776,458	935,839	20.53 %
Supplies and Materials	198,004	498,121	295,301	(40.72) %
Contracted Services	77,476	197,854	204,705	3.46 %
Staff Development	6,995	18,000	18,000	- %
<b>Total 72220 - Special Education Support</b>	<b>3,104,272</b>	<b>3,743,793</b>	<b>4,375,968</b>	<b>16.89 %</b>

Special Education Support - \$632k

- Salaries and Benefits- \$506k, Special Population Teacher, Psychologists, Occupational Therapists, and Special Population Coordinator

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72230 - Vocation Education Support</b>				
Salaries	131,753	134,626	139,017	3.26 %
Employee Benefits	24,358	24,795	23,809	(3.98) %
Supplies and Materials	7	600	600	- %
Staff Development	830	2,000	12,000	500.00 %
<b>Total 72230 - Vocation Education Support</b>	<b>156,948</b>	<b>162,021</b>	<b>175,426</b>	<b>8.27 %</b>

Vocation Education Support - \$13k

- Staff Development - \$10k

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72250 - Technology - Administration</b>				
Salaries	1,344,877	1,492,643	1,621,588	8.64 %
Employee Benefits	460,454	492,005	504,051	2.45 %
Supplies and Materials	353,876	346,214	346,214	- %
Contracted Services	640,283	792,986	795,433	0.31 %
Equipment	552,192	1,340,245	485,000	(63.81) %
Staff Development	868	7,460	7,460	- %
<b>Total 72250 - Technology - Administration</b>	<b>3,352,550</b>	<b>4,471,553</b>	<b>3,759,746</b>	<b>(15.92) %</b>

Technology – (\$712k)

- Equipment – (\$855k) – Grants Awarded/Received
- Salaries and Benefits- \$73k, Computer Programmer

# FY23 General Purpose Budget - Expenses

	<u>2020-2021 Actual</u>	<u>2021-2022 With Amendments</u>	<u>2022-2023 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
<b>72250 - Technology Classroom Instruction</b>				
Supplies and Materials	2,418,282	2,482,163	2,482,163	- %
Contracted Services	1,662,437	2,026,797	1,212,233	(40.19) %
Equipment	4,399,507	-	40,000	100.00 %
Staff Development	-	27,000	24,000	(11.11) %
<b>Total 72250 - Technology Classroom Instruction</b>	<b>8,480,226</b>	<b>4,535,960</b>	<b>3,758,396</b>	<b>(17.14) %</b>

Technology – (\$777k)

- Contracted Services – (\$814k) – Grants Awarded/Received
- Equipment - \$40k

# FY23 General Purpose Budget - Expenses

	<u>2020-2021 Actual</u>	<u>2021-2022 With Amendments</u>	<u>2022-2023 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
<b>72260 - Adult Education Support</b>				
Salaries	194,103	200,498	186,167	(7.15) %
Employee Benefits	47,761	49,731	39,045	(21.49) %
<b>Total 72260 - Adult Education Support</b>	<b>241,863</b>	<b>250,229</b>	<b>225,212</b>	<b>(10.00) %</b>

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72310 - Board of Education</b>				
Salaries	69,141	103,394	73,331	(29.08) %
Employee Benefits	1,330,017	1,397,866	1,509,657	8.00 %
Contracted Services	342,297	382,800	383,150	0.09 %
Insurance Premiums	735,906	1,676,133	1,134,929	(32.29) %
Trustee's Commission	1,410,420	1,505,000	1,807,000	20.07 %
Staff Development	55,482	115,000	152,575	32.67 %
<b>Total 72310 - Board of Education</b>	<b>3,943,263</b>	<b>5,180,193</b>	<b>5,060,642</b>	<b>(2.31) %</b>

Board of Education – (\$120k)

- Insurance Premiums – (\$542k)
- Trustee commission – \$302k
- Staff Development - \$36k, Background Check (Rapback)

# FY23 General Purpose Budget - Expenses

	<u>2020-2021 Actual</u>	<u>2021-2022 With Amendments</u>	<u>2022-2023 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
<b>72320 - Director of Schools</b>				
Salaries	610,981	869,151	880,741	1.33 %
Employee Benefits	174,629	254,479	267,725	5.21 %
Supplies and Materials	2,032	3,650	4,375	19.86 %
Contracted Services	52,585	78,512	78,623	0.14 %
Equipment	1,119	1,500	1,500	- %
Staff Development	2,925	21,250	21,250	- %
<b>Total 72320 - Director of Schools</b>	<b>844,270</b>	<b>1,228,542</b>	<b>1,254,214</b>	<b>2.09 %</b>

# FY23 General Purpose Budget - Expenses

	<u>2020-2021 Actual</u>	<u>2021-2022 With Amendments</u>	<u>2022-2023 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
<b>72320 - Printing and Communications</b>				
Salaries	557,435	589,433	606,714	2.93 %
Employee Benefits	213,621	223,697	235,608	5.32 %
Supplies and Materials	38,932	60,776	60,776	- %
Contracted Services	77,966	79,650	75,139	(5.66) %
Equipment	19,083	21,037	26,000	23.59 %
Staff Development	3,654	27,982	27,982	- %
<b>Total 72320 - Printing and Communications</b>	<b>910,690</b>	<b>1,002,575</b>	<b>1,032,219</b>	<b>2.96 %</b>

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72410 - Office of the Principal</b>				
Salaries	14,969,068	15,952,174	17,524,849	9.86 %
Employee Benefits	5,698,013	6,014,675	6,352,490	5.62 %
Contracted Services	30,167	30,795	43,950	10.46 %
Equipment	19,695	36,000	36,000	- %
Staff Development	39,000	40,000	42,000	5.00 %
<b>Total 72410 - Office of the Principal</b>	<b>20,755,943</b>	<b>22,079,644</b>	<b>23,999,295</b>	<b>8.69 %</b>

Office of the Principal - \$1.91M

- Salaries & Benefits - \$1.56M
  - Kirkwood - \$591k, Principals, Assistant Principals and Office Personnel's
  - Principals and Assistant Principals Additions - \$396k
  - School Administrative Assistants - \$251k

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72510 - Business Affairs</b>				
Salaries	1,716,338	1,783,583	2,044,951	14.65 %
Employee Benefits	612,240	628,955	689,856	9.68 %
Supplies and Materials	13,428	19,680	21,685	10.19 %
Contracted Services	248,798	157,413	140,157	(10.96) %
Equipment	6,651	5,300	11,760	121.89 %
Staff Development	8,066	32,296	49,969	54.72 %
<b>Total 72510 - Business Affairs</b>	<b>2,605,519</b>	<b>2,627,227</b>	<b>2,958,378</b>	<b>12.60 %</b>

Business Affairs - \$331k

- Salaries and Benefits- \$228k, Accountants, Auditors, and Payroll Officer
- Staff Development - \$17k
- Equipment - \$6k

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72510 - Textbook Processing &amp; Distribution</b>				
Salaries	180,182	194,169	194,467	0.15 %
Employee Benefits	81,848	81,230	81,957	0.89 %
Supplies and Materials	1,971	2,000	2,000	- %
Contracted Services	331	550	550	- %
Equipment	-	500	500	- %
<b>Total 72510 - Textbook Processing &amp; Distribution</b>	<b>264,331</b>	<b>278,449</b>	<b>279,474</b>	<b>0.37 %</b>

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72520 - Human Resources</b>				
Salaries	2,008,197	2,075,799	2,164,105	4.25 %
Employee Benefits	635,486	655,808	681,052	3.85 %
Supplies and Materials	29,595	40,500	40,500	- %
Contracted Services	24,925	108,230	298,350	175.66 %
Equipment	221	181,200	181,200	- %
Staff Development	9,679	34,650	29,650	(14.43) %
<b>Total 72520 - Human Resources</b>	<b>2,708,105</b>	<b>3,096,187</b>	<b>3,394,857</b>	<b>9.65 %</b>

Human Resources - \$298k

- Contracted Services - \$184k, Upbeat

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72610 - Operation of Plant</b>				
Salaries	6,087,559	6,634,398	7,466,703	12.55 %
Employee Benefits	2,881,518	3,055,508	3,213,659	5.18 %
Supplies and Materials	582,126	835,232	957,081	14.59 %
Utilities	6,061,849	6,914,680	7,120,000	2.97 %
Contracted Services	475,687	602,400	750,400	24.57 %
Insurance Premiums	556,732	721,859	880,281	21.95 %
Equipment	167,005	669,000	822,000	22.87 %
Staff Development	150	5,000	5,000	- %
<b>Total 72610 - Operation of Plant</b>	<b>16,812,626</b>	<b>19,438,077</b>	<b>21,215,124</b>	<b>9.14 %</b>

## Operation of Plant - \$1.77M

- Salaries and Benefits - \$832k
  - Market Analysis - \$570k, Custodians
- Contracted Services - \$140k, Inflation
- Insurance - \$100k, Kirkwood
- Equipment - \$100k, New Equipment
- Supplies and Materials - \$92k, Custodial supplies price increase

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>72620 - Maintenance of Plant</b>				
Salaries	3,007,142	3,229,508	3,356,453	3.93 %
Employee Benefits	1,344,860	1,454,353	1,487,421	2.27 %
Supplies and Materials	1,280,555	1,477,472	1,645,587	11.38 %
Contracted Services	1,086,840	1,972,797	3,126,897	58.50 %
Insurance Premiums	56,772	69,411	79,822	15.00 %
Equipment	21,962	148,000	155,000	4.73 %
Staff Development	1,019	10,000	10,000	- %
<b>Total 72620 - Maintenance of Plant</b>	<b>6,799,149</b>	<b>8,361,541</b>	<b>9,861,180</b>	<b>17.93 %</b>

Maintenance of Plant - \$1.50M

- Contacted Services - \$1.2M, inflation on sub-contractors for capital projects

# FY23 General Purpose Budget - Expenses

	<u>2020-2021 Actual</u>	<u>2021-2022 With Amendments</u>	<u>2022-2023 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
<b>72901 - COVID-19 Expenditures</b>				
Salaries	113,820	-	-	- %
Employee Benefits	10,857	-	-	- %
Supplies and Materials	240,874	-	-	- %
<b>Total 72901 - COVID-19 Expenditures</b>	<b>365,551</b>	<b>-</b>	<b>-</b>	<b>(100.00) %</b>

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>73400 - Early Childhood Education</b>				
Salaries	1,613,352	1,780,911	1,916,082	7.59 %
Employee Benefits	696,037	745,699	776,840	4.18 %
Supplies and Materials	19,160	22,500	22,500	- %
Contracted Services	360	2,500	2,745	9.80 %
Equipment	-	12,500	12,500	- %
Staff Development	5,547	6,000	6,000	- %
<b>Total 73400 - Early Childhood Education</b>	<b>2,334,456</b>	<b>2,570,110</b>	<b>2,736,667</b>	<b>6.48 %</b>

Early Childhood Education - \$166k

- Salaries and Benefits - \$73k, Teacher

# FY23 General Purpose Budget - Expenses

	<u>2020-2021 Actual</u>	<u>2021-2022 With Amendments</u>	<u>2022-2023 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
<b>82130 - Debt Service</b>				
Debt Service - Computers	6,885,272	6,180,140	6,175,498	(0.08) %
<b>Total 82130 - Debt Service</b>	<b>6,885,272</b>	<b>6,180,140</b>	<b>6,175,498</b>	<b>(0.08) %</b>
 <b>82230 - Debt Service</b>				
Debt Service - County	348,251	239,831	104,103	(56.59) %
<b>Total 82230 - Debt Service</b>	<b>348,251</b>	<b>239,831</b>	<b>104,103</b>	<b>(56.59) %</b>
 <b>99100 - Interfund Transfers</b>				
Interfund Transfers	608,812	7,486,168	196,324	(97.38) %
<b>Total 99100 - Interfund Transfers</b>	<b>608,812</b>	<b>7,486,168</b>	<b>196,324</b>	<b>(97.38) %</b>

# FY23 General Purpose Budget - Expenses

	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>Total Expenditures</b>	<b>298,035,568</b>	<b>337,996,486</b>	<b>346,443,699</b>	<b>2.50 %</b>
<b>Ending Fund Balance</b>	<b>39,396,130</b>	<b>19,834,209</b>	<b>17,664,669</b>	<b>-11 %</b>
<b>Ending Reserves</b>				
34670 Reserve for On-The Job Injury	402,218	702,218	702,218	- %
34670 Reserve for Property and Liability Insurance	781,000	781,000	781,000	- %
34379 Reserve for Extended Contract	-	-	-	- %
34560 Reserve for Career Ladder	(225)	(225)	24,508	(10,992.44) %
34560 Basic Education Program	-	-	-	- %
34755 Assign for Education - ESSER	-	2,000,000	2,000,000	- %
34755 Assign for Education - School Bus Replacements	1,609,500	1,609,500	1,609,500	- %
34755 Assign for Education - Technology Equipment, Purchases and Leases	5,078,683	6,419,971	6,419,971	- %
34755 Assign for Education - TCRS	-	-	-	- %
<b>Total Reserves</b>	<b>7,871,176</b>	<b>11,537,197</b>	<b>11,537,197</b>	<b>- %</b>
<b>Total Reserves and Fund Balance</b>	<b>47,267,306</b>	<b>31,371,406</b>	<b>29,201,866</b>	<b>(6.92) %</b>

# Federal Budget

# FY23 Federal Budget - Revenue

<b>Federal Projects Fund</b>		2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>Estimated Revenues</b>					
<b>State Revenues</b>					
46590	Coord. School Health	153,958	-	-	- %
46981	Safe Schools Act	1,386,200	-	-	- %
<b>Total State Revenues</b>		<b>1,540,159</b>	<b>-</b>	<b>-</b>	<b>(100.00) %</b>
<b>Federal Revenues</b>					
47131	Career Technical Education	501,853	606,289	233,598	(61.47) %
47141	Title I	8,234,845	9,138,533	8,711,982	(4.67) %
47143	Individuals w/ Disabilities Education Act (IDEA)	6,661,651	7,668,572	5,124,632	(33.17) %
47145	Preschool (IDEA)	105,797	158,442	129,932	(17.99) %
47146	English Language Acquisition (Title III)	111,663	141,636	139,650	(1.40) %
47149	Homeless (Title IX)	93,968	151,388	81,608	(46.09) %
47189	Title II-A	1,134,224	1,482,043	1,482,043	- %
47301	Elem & Secondary Sch Emergency Relief 1.0	5,675,067	410,074	-	(100.00) %
47303	LEA Reopening & Programmatic Supports	125,000	-	-	- %
47307	Elem & Secondary Sch Emergency Relief 2.0	4,141,900	21,939,679	10,744,958	(51.03) %
47309	47309	-	483,000	133,000	(72.46) %
47310	47310	-	1,546,847	968,880	(37.36) %
47401	Elem & Secondary Sch Emergency Relief 3.0	-	58,471,762	35,756,237	(38.85) %
47402	47402	-	1,998,619	500,000	(74.98) %
47403	47403	-	133,248	50,000	(62.48) %
47404	47404	-	625,521	618,198	(1.17) %
47590	Title IV, Read to be Ready, CARES act	545,396	10,609,001	6,755,775	(36.32) %
47990	Other Direct Federal	1,499,890	860,000	860,000	- %
<b>Total Federal Revenues</b>		<b>28,831,252</b>	<b>116,424,653</b>	<b>72,290,493</b>	<b>(37.91) %</b>

Federal – (\$44.1M)

- ESSER – (\$410k)
- ESSER 2.0 – (\$10.2M)
- ESSER 3.0 – (\$22.8k)

# FY23 Federal Budget - Revenue

<i><b>Federal Projects Fund</b></i>	<u>2020-2021 Actual</u>	<u>2021-2022 With Amendments</u>	<u>2022-2023 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
Total Revenues	30,371,411	121,424,653	72,290,493	(40.46) %
Beginning Fund Balance	1,598,259	3,861,837	8,000,000	107.16 %
Total Available Funds	31,969,670	125,286,490	80,290,493	(35.91) %

# FY23 Federal Budget - Expenses

<i><b>Federal Projects Fund</b></i>	<b>2020-2021 Actual</b>	<b>2021-2022 With Amendments</b>	<b>2022-2023 Proposed</b>	<b>Percent Change Over/(Under) Amended Budget</b>
<i><b>Expenditures (Appropriations)</b></i>				
<i><b>71100 - Regular Instruction</b></i>				
Salaries	4,478,405	21,130,788	11,491,559	(45.62) %
Employee Benefits	1,119,264	9,579,283	6,681,653	(30.25) %
Supplies and Materials	5,430,087	5,133,277	366,067	(92.87) %
Contracted Services	47,442	1,154,652	840,000	(27.25) %
Equipment	92,682	337,802	260,000	(23.03) %
<b>Total 71100 - Regular Instruction</b>	<b>11,167,881</b>	<b>37,335,802</b>	<b>19,639,279</b>	<b>(47.40) %</b>
<i><b>71150 - Alternative School</b></i>				
Salaries	13,127	-	-	- %
<b>Total 71150 - Alternative School</b>	<b>13,127</b>	<b>-</b>	<b>-</b>	<b>(100.00) %</b>
<i><b>71200 - Special Education</b></i>				
Salaries	2,031,188	2,809,180	2,342,616	(16.61) %
Employee Benefits	897,594	1,715,188	1,307,880	(23.75) %
Supplies and Materials	50,082	303,000	479,155	58.14 %
Contracted Services	79,681	725,871	-	(100.00) %
Other Charges	5,167	15,000	-	(100.00) %
Equipment	95,328	234,000	-	(100.00) %
<b>Total 71200 - Special Education</b>	<b>3,159,040</b>	<b>5,802,238</b>	<b>4,129,651</b>	<b>(28.83) %</b>
<i><b>71300 - Vocational Education</b></i>				
Salaries	31,815	730,797	495,432	(32.21) %
Employee Benefits	3,709	322,486	254,700	(21.02) %
Supplies and Materials	33,253	116,000	28,678	(75.28) %
Contracted Services	-	25,200	-	(100.00) %
Other Charges	2,042	2,500	-	(100.00) %
Equipment	169,765	105,003	-	(100.00) %
<b>Total 71300 - Vocational Education</b>	<b>240,584</b>	<b>1,301,986</b>	<b>778,810</b>	<b>(40.18) %</b>

# FY23 Federal Budget - Expenses

<i><b>Federal Projects Fund</b></i>	<b>2020-2021 Actual</b>	<b>2021-2022 With Amendments</b>	<b>2022-2023 Proposed</b>	<b>Percent Change Over/(Under) Amended Budget</b>
<i><b>72110 - Student Services</b></i>				
Salaries	12,245	-	-	- %
<b>Total 72110 - Student Services</b>	<b>12,245</b>	<b>-</b>	<b>-</b>	<b>(100.00) %</b>
<i><b>72120 - Health Services</b></i>				
Salaries	92,187	3,397,510	2,220,240	(34.65) %
Employee Benefits	33,198	1,925,914	1,472,810	(23.53) %
Supplies and Materials	33,626	1,756,989	1,549,423	(11.81) %
Contracted Services	3,000	30,666	13,066	(57.39) %
Other Charges	-	285,000	285,000	- %
Equipment	45,241	560,229	492,320	(12.12) %
<b>Total 72120 - Health Services</b>	<b>207,252</b>	<b>7,956,308</b>	<b>6,032,859</b>	<b>(24.18) %</b>
<i><b>72130 - Other Student Support</b></i>				
Salaries	403,373	4,291,978	2,038,422	(52.51) %
Employee Benefits	121,018	830,980	613,726	(26.14) %
Supplies and Materials	54,175	328,342	67,859	(79.33) %
Contracted Services	311,527	802,801	583,975	(27.26) %
Other Charges	25,089	312,094	218,687	(29.93) %
Equipment	52,360	106,000	94,091	(11.24) %
<b>Total 72130 - Other Student Support</b>	<b>967,542</b>	<b>6,672,194</b>	<b>3,616,759</b>	<b>(45.79) %</b>
<i><b>72210 - Regular Instruction Support</b></i>				
Salaries	4,118,525	8,056,056	7,080,908	(12.10) %
Employee Benefits	1,286,036	2,750,521	2,376,362	(13.60) %
Supplies and Materials	141,481	531,448	447,789	(15.74) %
Contracted Services	2,791,599	318,105	237,713	(25.27) %
Other Charges	204,174	842,578	529,535	(37.15) %
Equipment	421,783	1,000	750	(25.00) %
<b>Total 72210 - Regular Instruction Support</b>	<b>8,963,598</b>	<b>12,499,707</b>	<b>10,673,056</b>	<b>(14.61) %</b>

# FY23 Federal Budget - Expenses

<i><b>Federal Projects Fund</b></i>	<b>2020-2021 Actual</b>	<b>2021-2022 With Amendments</b>	<b>2022-2023 Proposed</b>	<b>Percent Change Over/(Under) Amended Budget</b>
<i><b>72215 - Alternative School Support</b></i>				
Salaries	1,075	-	-	- %
<b>Total 72215 - Alternative School Support</b>	<b>1,075</b>	<b>-</b>	<b>-</b>	<b>(100.00) %</b>
<i><b>72220 - Special Education Support</b></i>				
Salaries	1,242,434	1,344,041	1,275,000	(5.14) %
Employee Benefits	437,048	464,913	460,445	(0.96) %
Supplies and Materials	3,537	29,000	-	(100.00) %
Contracted Services	439	145,562	-	(100.00) %
Other Charges	5,674	110,000	350,000	218.18 %
Equipment	-	260,247	-	(100.00) %
<b>Total 72220 - Special Education Support</b>	<b>1,689,131</b>	<b>2,353,763</b>	<b>2,085,445</b>	<b>(11.40) %</b>
<i><b>72230 - Vocation Education Support</b></i>				
Contracted Services	274	750	-	(100.00) %
Other Charges	570	4,500	-	(100.00) %
<b>Total 72230 - Vocation Education Support</b>	<b>845</b>	<b>5,250</b>	<b>-</b>	<b>(100.00) %</b>
<i><b>72250 - Technology</b></i>				
Salaries	6,134	267,954	212,218	(20.80) %
Employee Benefits	-	78,104	73,840	(5.46) %
Supplies and Materials	44,824	2,718,461	829,765	(69.48) %
Contracted Services	-	1,810,586	1,313,514	(27.45) %
Equipment	519,025	507,340	163,597	(67.75) %
<b>Total 72250 - Technology</b>	<b>569,983</b>	<b>5,382,445</b>	<b>2,592,934</b>	<b>(51.83) %</b>
<i><b>72260 - Adult Education Support</b></i>				
Salaries	2,146	-	-	- %
<b>Total 72260 - Adult Education Support</b>	<b>2,146</b>	<b>-</b>	<b>-</b>	<b>(100.00) %</b>

# FY23 Federal Budget - Expenses

<i><b>Federal Projects Fund</b></i>	<b>2020-2021 Actual</b>	<b>2021-2022 With Amendments</b>	<b>2022-2023 Proposed</b>	<b>Percent Change Over/(Under) Amended Budget</b>
<i><b>72320 - Director of Schools</b></i>				
Salaries	202	-	-	- %
<b>Total 72320 - Director of Schools</b>	<b>202</b>	<b>-</b>	<b>-</b>	<b>(100.00) %</b>
<i><b>72320 - Printing and Communications</b></i>				
Salaries	2,756	-	-	- %
<b>Total 72320 - Printing and Communications</b>	<b>2,756</b>	<b>-</b>	<b>-</b>	<b>(100.00) %</b>
<i><b>72410 - Office of the Principal</b></i>				
Salaries	107,731	470,000	246,251	(47.61) %
Employee Benefits	-	178,179	77,791	(56.34) %
<b>Total 72410 - Office of the Principal</b>	<b>107,731</b>	<b>648,179</b>	<b>324,041</b>	<b>(50.01) %</b>
<i><b>72510 - Business Affairs</b></i>				
Salaries	15,576	493,888	476,198	(3.58) %
Employee Benefits	-	118,531	110,483	(6.79) %
Contracted Services	-	46,200	-	(100.00) %
Equipment	-	23,462	6,004	(74.41) %
<b>Total 72510 - Business Affairs</b>	<b>15,576</b>	<b>682,081</b>	<b>592,685</b>	<b>(13.11) %</b>
<i><b>72520 - Human Resources</b></i>				
Salaries	10,805	348,722	272,471	(21.87) %
Employee Benefits	-	160,132	133,110	(16.87) %
<b>Total 72520 - Human Resources</b>	<b>10,805</b>	<b>508,854</b>	<b>405,581</b>	<b>(20.30) %</b>

# FY23 Federal Budget - Expenses

<i><b>Federal Projects Fund</b></i>	<b>2020-2021 Actual</b>	<b>2021-2022 With Amendments</b>	<b>2022-2023 Proposed</b>	<b>Percent Change Over/(Under) Amended Budget</b>
<i><b>72610 - Operation of Plant</b></i>				
Salaries	77,527	448,624	278,401	(37.94) %
Employee Benefits	-	252,108	218,086	(13.50) %
Supplies and Materials	3,062	928	-	(100.00) %
Contracted Services	-	162,165	-	(100.00) %
Equipment	42,016	6,562,984	4,444,631	(32.28) %
<b>Total 72610 - Operation of Plant</b>	<b>122,605</b>	<b>7,426,809</b>	<b>4,941,118</b>	<b>(33.47) %</b>
<i><b>72620 - Maintenance of Plant</b></i>				
Salaries	25,114	261,000	261,000	- %
Employee Benefits	-	157,647	157,647	- %
Contracted Services	-	7,619,800	7,630,396	0.14 %
Other Charges	-	100,000	99,931	(0.07) %
Equipment	-	10,000	654	(93.46) %
<b>Total 72620 - Maintenance of Plant</b>	<b>25,114</b>	<b>8,148,447</b>	<b>8,149,628</b>	<b>0.01 %</b>
<i><b>72710 - Transportation</b></i>				
Salaries	1,240,028	1,998,228	763,170	(61.81) %
Employee Benefits	124,837	325,905	188,265	(42.23) %
Supplies and Materials	4,448	26,000	21,000	(19.23) %
Contracted Services	42	24,357	22,984	(5.64) %
Other Charges	6,895	98,250	29,250	(70.23) %
<b>Total 72710 - Transportation</b>	<b>1,376,249</b>	<b>2,472,740</b>	<b>1,024,669</b>	<b>(58.56) %</b>
<i><b>73100 - Child Nutrition</b></i>				
Salaries	60,247	331,075	14,167	(95.72) %
Employee Benefits	3,478	69,066	6,375	(90.77) %
<b>Total 73100 - Child Nutrition</b>	<b>63,724</b>	<b>400,141</b>	<b>20,542</b>	<b>(94.87) %</b>

# FY23 Federal Budget - Expenses

<i><b>Federal Projects Fund</b></i>	<b>2020-2021 Actual</b>	<b>2021-2022 With Amendments</b>	<b>2022-2023 Proposed</b>	<b>Percent Change Over/(Under) Amended Budget</b>
<i><b>73300 - Community Services</b></i>				
Contracted Services	-	153,250	-	(100.00) %
<b>Total 73300 - Community Services</b>	<b>-</b>	<b>153,250</b>	<b>-</b>	<b>(100.00) %</b>
<i><b>73400 - Early Childhood Education</b></i>				
Salaries	21,244	-	-	- %
<b>Total 73400 - Early Childhood Education</b>	<b>21,244</b>	<b>-</b>	<b>-</b>	<b>(100.00) %</b>
<i><b>76100 - Capital Outlay</b></i>				
Contracted Services	210,913	1,016,820	65,292	(93.58) %
Equipment	11,640	14,610,930	6,977,261	(52.25) %
<b>Total 76100 - Capital Outlay</b>	<b>222,552</b>	<b>15,627,750</b>	<b>7,042,553</b>	<b>(54.94) %</b>
<i><b>99100 - Interfund Transfers</b></i>				
Interfund Transfers	1,144,011	1,908,544	240,882	(87.38) %
<b>Total 99100 - Interfund Transfers</b>	<b>1,144,011</b>	<b>1,908,544</b>	<b>240,882</b>	<b>(87.38) %</b>
<b>Total Expenditures</b>	<b>30,107,018</b>	<b>117,286,489</b>	<b>72,290,493</b>	<b>(38.36) %</b>
<b>Ending Fund Balance</b>	<b>1,862,646</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>- %</b>
<b>Total Expenditures and Fund Balance</b>	<b>31,969,664</b>	<b>125,286,489</b>	<b>80,290,493</b>	<b>(35.91) %</b>
Number of Employees (FTE)	248.43	261.09	315.09	

# Child Nutrition Budget

# FY23 Child Nutrition Budget - Revenue

<i>Child Nutrition Fund</i>	2020-2021 Actual	2021-2022 With amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b><i>Estimated Revenues</i></b>				
<b><i>Local Revenues</i></b>				
43521 Lunch Payments - Children	-	3,527,338	3,527,338	- %
43522 Lunch Payments - Adults	44,961	170,960	170,960	- %
43523 Income from Breakfast	-	178,637	178,637	- %
43525 Ala Carte Sales	11,145	1,257,355	1,257,355	- %
43990 Contract Services	8,915	30,000	30,000	- %
44110 Interest Earned	1,152	23,767	23,767	- %
44130 Sale of Materials & Supplies	30,870	38,933	38,933	- %
44170 Miscellaneous Refunds	1,000	509	509	- %
44530 Sale of Equipment	30,871	10,000	10,000	- %
44570 Contributions and Gifts	6	-	-	- %
<b>Total Local Revenues</b>	<b>128,919</b>	<b>5,237,499</b>	<b>5,237,499</b>	- %
<b><i>State Revenues</i></b>				
46520 School Food Service	157,973	157,834	157,834	- %
<b>Total State Revenues</b>	<b>157,973</b>	<b>157,834</b>	<b>157,834</b>	- %
<b><i>Federal Revenues</i></b>				
47111 Section 4 - Lunch Funds	8,722,030	8,869,147	8,869,147	- %
47112 USDA - Commodities	1,125,395	1,300,000	1,300,000	- %
47113 Breakfast Reimbursement	4,100,374	3,434,890	3,434,890	- %
<b>Total Federal Revenues</b>	<b>13,947,798</b>	<b>13,604,037</b>	<b>13,604,037</b>	- %
<b>Total Revenues</b>	<b>14,234,691</b>	<b>18,999,370</b>	<b>18,999,370</b>	- %
<b><i>Estimated Fund Balance</i></b>				
<b>Beginning Fund Balance</b>	<b>6,314,720</b>	<b>5,579,300</b>	<b>9,761,865</b>	<b>74.97 %</b>

# FY23 Child Nutrition Budget - Expenses

<i>Child Nutrition Fund</i>		2020-2021	2021-2022	2022-2023	Percent Change
		Actual	With amendments	Proposed	Over/(Under) Amended Budget
<u>Expenditures (Appropriations)</u>					
<b>73100 - Child Nutrition</b>					
105	Supervisor	254,388	274,816	205,885	(25.08) %
140	Salary Supplements - State SNA Certification	-	5,000	5,000	- %
147	Warehouse Personnel	88,986	112,721	88,277	(21.69) %
161	Administrative Assistant(s)	164,165	168,719	169,439	0.43 %
165	Cafeteria Personnel	3,845,496	4,572,375	5,434,928	18.86 %
166	Custodial Staff	434,436	485,105	552,542	13.90 %
187	Overtime	17,762	45,000	45,000	- %
189	Field Supervisor/Maintenance Workers	560,148	631,060	653,877	3.62 %
201	Social Security	312,434	388,537	443,606	14.17 %
204	Retirement	647,985	761,342	827,569	8.70 %
206	Life Insurance	6,720	9,209	9,884	7.33 %
207	Medical Insurance	1,486,168	1,453,949	1,584,917	9.01 %
212	Medicare	73,089	90,869	103,749	14.17 %
217	Retirement Stabilization	26,598	25,963	33,718	29.87 %
305	Audit Services	-	-	11,000	100.00 %
306	Bank Charges	483	1,197	1,197	- %
307	Communication	4,875	4,880	5,510	12.91 %
320	Dues & Membership	449	491	491	- %
329	Laundry Services	45,205	75,000	75,000	- %
333	Licenses	3,040	3,100	3,100	- %
338	Maintenance/Repair Vehicles	-	1,000	1,000	- %
349	Printing Costs	-	1,000	1,000	- %
355	Travel	4,082	12,055	12,055	- %
359	Garbage Disposal Fees	-	43,000	45,000	4.65 %
399	Maintenance Contracts	88,996	145,000	145,000	- %
399	Online Auction Fee	2,201	2,000	2,000	- %
399	Substitute Cafeteria Workers	266,780	425,000	572,000	34.59 %

## Child Nutrition - \$1.62M

- Salaries & Benefits- \$1.24M
  - Market Analysis - \$413k
  - Step and Cola - \$231k
  - New Positions - \$594k
- Contracted Services
  - Substitute Cafeteria Staff - \$147k

# FY23 Child Nutrition Budget - Expenses

<b>Child Nutrition Fund</b>		<b>2020-2021 Actual</b>	<b>2021-2022 With amendments</b>	<b>2022-2023 Proposed</b>	<b>Percent Change Over/(Under) Amended Budget</b>
<b>Expenditures (Appropriations)</b>					
418	Equipment & Machinery Parts	39,744	120,000	120,000	- %
422	Food Purchases	4,191,399	7,179,862	7,179,862	- %
425	Gasoline	13,513	12,000	12,000	- %
433	Lubricants	111	400	400	- %
435	Office Supplies	12,198	24,000	25,000	4.17 %
450	Tires and Tubes	-	1,800	1,800	- %
451	Uniforms/Pins	3,133	10,000	10,000	- %
452	Utilities	797,671	797,671	797,671	- %
453	Vehicle Parts	2,830	4,000	4,000	- %
469	USDA - Commodities	1,125,395	1,300,000	1,300,000	- %
471	Software	31,865	38,035	40,915	7.57 %
499	Non-Food Supplies and Materials	357,171	729,431	729,431	- %
513	On-The-Job Injury Program	8,187	8,000	8,000	- %
524	In-Service/Staff Development	1,854	16,082	16,082	- %
599	Warehouse Inventory Losses	527	2,000	2,000	- %
701	Administrative Equipment	125	8,500	12,000	11.18 %
710	Food Service Equipment	49,748	275,000	600,000	118.18 %
<b>Total 73100 - Child Nutrition</b>		<b>14,969,956</b>	<b>20,265,169</b>	<b>21,891,905</b>	<b>8.03 %</b>
<b>Total Expenditures</b>		<b>14,969,956</b>	<b>20,265,169</b>	<b>21,891,905</b>	<b>8.03 %</b>

Child Nutrition - \$1.62M

- Food Service Equipment - \$325k

# FY23 Child Nutrition Budget – Fund Balance

## *Estimated Fund Balance*

<b>Fund Balance</b>	<b>5,579,455</b>	<b>4,313,501</b>	<b>6,869,330</b>	<b>59.25</b>	<b>%</b>
<b>Total Expenditures and Fund Balance</b>	<b>20,549,411</b>	<b>24,578,670</b>	<b>28,761,235</b>	<b>17.02</b>	<b>%</b>
Number of Employees	295	293	316		

# Transportation Budget

# FY23 Transportation Budget - Revenue

<i>Transportation Fund</i>	2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b><i>Estimated Revenues</i></b>				
<b><i>Local Revenues</i></b>				
40110 Current Property Tax	2,521,671	1,966,800	1,966,800	- %
40120 Trustees Collection - Prior Years	49,990	45,000	45,000	- %
40125 Trustees Collection - Bankruptcy	1,622	1,000	1,000	- %
40130 Circuit Clerk/Clerk & Master Collection	20,874	23,000	23,000	- %
40140 Interest & Penalties	15,507	15,000	15,000	- %
40162 Payments in Lieu of Taxes (Utility)	52,130	46,480	46,480	- %
40320 Bank Excise Tax	14,206	9,000	9,000	- %
44130 Sale of Materials & Supplies	1,702	2,000	2,000	- %
44145 Sale of Recycled Materials	-	1,000	1,000	- %
44170 Miscellaneous Refunds	19,829	22,000	22,000	- %
44530 Sale of Equipment	37,898	40,000	40,000	- %
44560 Damages from Individuals	241	1,000	1,000	- %
<b>Total Local Revenues</b>	<b>2,735,670</b>	<b>2,172,280</b>	<b>2,172,280</b>	<b>- %</b>
<b><i>State Revenues</i></b>				
46511 Basic Education Program	11,279,100	11,844,100	15,810,247	33.49 %
46590 Other State Education Funds	-	151,938	-	(100.00) %
46980 Other State Grants	312,500	-	-	- %
<b>Total State Revenues</b>	<b>11,591,600</b>	<b>11,996,038</b>	<b>15,810,247</b>	<b>31.80 %</b>
<b><i>Federal Revenues</i></b>				
47143 Educ. of the Handicapped Act	1,291,137	1,089,145	1,291,137	18.55 %
<b>Total Federal Revenues</b>	<b>1,291,137</b>	<b>1,089,145</b>	<b>1,291,137</b>	<b>18.55 %</b>
<b>Total Revenues</b>	<b>15,618,407</b>	<b>15,257,463</b>	<b>19,273,664</b>	<b>26.32 %</b>
<b><i>Estimated Fund Balance</i></b>				
<b>Beginning Fund Balance</b>	<b>3,411,020</b>	<b>4,006,417</b>	<b>1,993,532</b>	<b>(50.24) %</b>
<b>Total Available Funds</b>	<b>19,029,427</b>	<b>19,263,880</b>	<b>21,267,196</b>	<b>10.40 %</b>

Transportation - \$4.1M

- BEP – \$4.0M
- Ed. Of Handicapped Act - \$202k
- State Grants – (\$152k)

# FY23 Transportation Budget - Expenses

<i>Transportation Fund</i>		2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<i>Expenditures (Appropriations)</i>					
<b>72310 - Board of Education</b>					
510	Trustee's Commission	53,352	52,067	52,067	- %
<b>Total 72310 - Board of Education</b>		<b>53,352</b>	<b>52,067</b>	<b>52,067</b>	<b>- %</b>
<b>72710 - Transportation</b>					
105	Supervisors	261,072	226,072	235,204	4.04 %
140	Salary Supplements - Training	126,488	570,000	569,235	(0.13) %
142	Mechanics	770,147	823,333	854,194	3.75 %
146	Bus Drivers	4,740,273	5,404,259	6,239,947	15.46 %
148	Dispatcher/Radio Operator	147,097	183,721	193,150	5.13 %
161	Administrative Assistant(s)	195,309	216,544	227,258	4.95 %
168	Substitutes	86,357	227,491	267,021	17.38 %
187	Overtime	83,041	175,000	172,500	(1.43) %
189	Bus Aides	1,269,553	1,633,010	2,499,940	53.09 %
201	Social Security	436,171	575,276	676,943	17.67 %
204	Retirement	878,962	1,102,811	1,290,127	16.99 %
206	Life Insurance	10,261	13,757	15,957	15.99 %
207	Medical Insurance	2,065,445	2,040,845	2,275,639	11.50 %
212	Medicare	102,859	134,542	158,316	17.67 %
217	Retirement - Stabilization	45,191	45,987	44,810	(2.56) %
307	Communication	108,696	111,000	120,000	8.11 %
320	Dues and Membership	100	2,500	4,700	88.00 %
329	Laundry Services	6,002	10,000	15,000	50.00 %
333	Licenses	2,916	4,000	4,000	- %
336	Repair Services	29,413	35,000	35,000	- %
338	Maintenance/Repair Vehicles	9,446	12,000	12,000	- %
348	Medical Services	15,788	50,000	50,000	0 %
354	Athletic/Special Trips	215,200	225,200	308,900	37.17 %
399	Other Contracted Services	220,179	78,000	78,000	- %

## Transportation - \$2.8M

- Salaries and Benefits - \$2.2M
  - New Bus Aides - \$865k
  - Bus Driver's (1hr) - \$863k
  - Market Analysis - \$724k
  - Step and COLA - \$306k
  - Bus Aides (1hr) - \$151k
  - New Positions - \$112k
  - Cost Reductions - (\$860k)
- Contracted Services - \$84k
  - Athletic/Special Trips - \$84k

# FY23 Transportation Budget - Expenses

<i>Transportation Fund</i>		2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<i>Expenditures (Appropriations)</i>					
412	Diesel Fuel	341,489	551,000	700,000	27.04 %
422	Employee Recognition Supplies	598	2,002	2,002	- %
423	Propane	169,536	235,000	400,000	70.21 %
424	Garage Supplies	8,967	10,000	13,000	30.00 %
425	Gasoline	23,984	250,000	250,000	- %
433	Lubricants	21,030	40,000	40,000	- %
435	Office Supplies	13,530	17,500	42,500	142.86 %
450	Tires and Tubes	58,616	130,000	130,000	- %
453	Vehicle Parts	333,545	420,000	420,000	- %
471	Software	2,848	18,520	22,000	18.79 %
499	Other Materials	14,039	37,000	32,000	(13.51) %
511	Vehicle and Equipment Insurance	105,293	128,907	148,243	15.00 %
524	Staff Development	24,381	30,000	34,000	13.33 %
708	Communication Equipment	6,636	7,000	7,000	- %
729	Transportation Equipment	1,989,204	1,657,480	1,676,000	1.12 %
<b>Total 72710 - Transportation</b>		<b>14,969,658</b>	<b>17,434,757</b>	<b>20,264,586</b>	<b>16.23 %</b>
<b>Total Expenditures</b>		<b>15,023,010</b>	<b>17,486,824</b>	<b>20,316,653</b>	<b>16.18 %</b>
<i>Estimated Fund Balance</i>					
<b>Fund Balance</b>		<b>4,006,417</b>	<b>1,777,056</b>	<b>950,543</b>	<b>(46.51) %</b>
<b>Total Expenditures and Fund Balance</b>		<b>19,029,427</b>	<b>19,263,880</b>	<b>21,267,196</b>	<b>10.40 %</b>

Number of Employees	435.0	439.5	509.5
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Transportation - \$2.8M

- Fuel - \$314k
  - Diesel - \$149k
  - Propane - \$165k
- Office Supplies
  - Furniture - \$25k

# Extended School Budget

# FY23 Extended School Budget - Revenue

<i>Extended School Program Fund</i>		2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b><i>Estimated Revenues</i></b>					
<b><i>Local Revenues</i></b>					
43513	Tuition - Summer School	-	135,000	-	(100.00) %
43517	Tuition - Credit Recovery	1,440	40,000	-	(100.00) %
<b>Total Local Revenues</b>		<b>1,440</b>	<b>175,000</b>	<b>-</b>	<b>(100.00) %</b>
<b><i>State Revenues - BEP</i></b>					
46590	Other State Education Funds	-	868,940	1,260,416	45.05 %
<b>Total State Revenues - BEP</b>		<b>-</b>	<b>868,940</b>	<b>1,260,416</b>	<b>45.05 %</b>
<b><i>Federal Revenues</i></b>					
47590	Other Federal Funds	-	305,301	398,029	30.37 %
<b>Total Federal Revenues</b>		<b>-</b>	<b>305,301</b>	<b>398,029</b>	<b>30.37 %</b>
<b><i>Non-Revenue Sources</i></b>					
49800	Operating Transfers	-	2,000,000	-	(100.00) %
<b>Total Non-Revenue Sources</b>		<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>(100.00) %</b>
<b>Total Revenues</b>		<b>1,440</b>	<b>3,349,241</b>	<b>1,658,445</b>	<b>(50.48) %</b>
<b><i>Estimated Fund Balance</i></b>					
<b>Beginning Fund Balance</b>		<b>188,150</b>	<b>189,591</b>	<b>2,189,591</b>	<b>1,054.90 %</b>
<b>Total Available Funds</b>		<b>189,590</b>	<b>3,538,832</b>	<b>3,848,036</b>	<b>8.74 %</b>

# FY23 Extended School Budget - Expenses

<i>Extended School Program Fund</i>		2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<u><i>Expenditures (Appropriations)</i></u>					
<b>71100 - Regular Instruction</b>					
116	Teachers	-	929,638	938,000	0.90 %
163	Aides	-	166,443	117,600	(29.35) %
201	Social Security	-	67,959	65,448	(3.69) %
204	Retirement	-	99,467	97,382	(2.10) %
212	Medicare	-	15,895	15,307	(3.70) %
217	Retirement Stabilization	-	9,558	-	(100.00) %
399	Other Contracted Services	-	40,525	-	(100.00) %
429	Instructional Supplies and Materials	-	-	3,966	100.00 %
<b>Total 71100 - Regular Instruction</b>		-	<b>1,329,485</b>	<b>1,237,703</b>	<b>(6.90) %</b>
<b>72120 - Health Services</b>					
131	Health Services	-	-	20,160	100.00 %
201	Social Security	-	-	1,251	100.00 %
204	Retirement	-	-	2,722	100.00 %
212	Medicare	-	-	293	100.00 %
<b>Total 72120 - Health Services</b>		-	-	<b>24,426</b>	<b>100.00 %</b>
<b>72130 - Other Student Support</b>					
399	Other Contracted Services	-	-	33,922	100.00 %
<b>Total 72130 - Other Student Support</b>		-	-	<b>33,922</b>	<b>100.00 %</b>
<b>72310 - Board of Education</b>					
510	Trustee's Commission	-	600	-	(100.00) %
<b>Total 72310 - Board of Education</b>		-	<b>600</b>	-	<b>(100.00) %</b>

# FY23 Extended School Budget - Expenses

<i>Extended School Program Fund</i>		2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<u><i>Expenditures (Appropriations)</i></u>					
<b>72410 - Office of the Principal</b>					
139	Asst. Principals	-	25,000	-	(100.00) %
162	Clerical Personnel	-	-	18,000	100.00 %
201	Social Security	-	1,550	1,117	(27.94) %
204	Retirement	-	2,658	2,430	(8.58) %
212	Medicare	-	363	262	(27.82) %
<b>Total 72410 - Office of the Principal</b>		-	<b>29,571</b>	<b>21,809</b>	<b>(26.25) %</b>
<b>72610 - Operation of Plant</b>					
166	Custodial Staff	-	-	23,800	100.00 %
201	Social Security	-	-	1,476	100.00 %
204	Retirement	-	-	3,213	100.00 %
212	Medicare	-	-	346	100.00 %
<b>Total 72610 - Operation of Plant</b>		-	-	<b>28,835</b>	<b>100.00 %</b>
<b>72710 - Transportation</b>					
146	Bus Drivers	-	-	68,400	100.00 %
189	Other Salaries	-	-	14,400	100.00 %
201	Social Security	-	-	5,134	100.00 %
204	Retirement	-	-	11,178	100.00 %
212	Medicare	-	-	1,201	100.00 %
338	Maintenance/Repair Vehicles	-	-	41,722	100.00 %
412	Diesel Fuel	-	-	100,000	100.00 %
<b>Total 72710 - Transportation</b>		-	-	<b>242,035</b>	<b>100.00 %</b>

# FY23 Extended School Budget - Expenses

<i>Extended School Program Fund</i>		2020-2021 Actual	2021-2022 With Amendments	2022-2023 Proposed	Percent Change Over/(Under) Amended Budget
<b>73100 Child Nutrition</b>					
165	Cafeteria Personnel	-	-	20,400	100.00 %
201	Social Security	-	-	1,265	100.00 %
204	Retirement	-	-	2,754	100.00 %
212	Medicare	-	-	296	100.00 %
422	Food Purchases	-	-	45,000	100.00 %
<b>Total 73100</b>		-	-	<b>69,715</b>	<b>100.00 %</b>
<b>Total Expenditures</b>		-	<b>1,359,656</b>	<b>1,658,445</b>	<b>21.98 %</b>
<i>Estimated Fund Balance</i>					
<b>Fund Balance</b>		<b>189,590</b>	<b>2,179,176</b>	<b>2,189,591</b>	<b>0.48 %</b>
<b>Total Expenditures and Fund Balance</b>		<b>189,590</b>	<b>3,538,832</b>	<b>3,848,036</b>	<b>8.74 %</b>

# Capital Projects Budget

# FY23 Capital Projects Budget - Revenue

<b>Capital Projects Fund</b>		<b>2020-2021 Actual</b>	<b>2021-2022 With Amendments</b>	<b>2022-2023 Proposed</b>	<b>Percent Change Over/(Under) Amended Budget</b>
<b><u>Estimated Revenues</u></b>					
<b><u>Non-Revenue Sources</u></b>					
49100	Bonds Proceeds	15,284,674	123,180,811	-	(100.00) %
49800	Operating Transfers	100,000	-	-	- %
<b>Total Non-Revenue Sources</b>		<b>15,384,674</b>	<b>123,180,811</b>	<b>-</b>	<b>(100.00) %</b>
<b>Total Revenues</b>		<b>15,384,674</b>	<b>123,180,811</b>	<b>-</b>	<b>(100.00) %</b>
<b>Beginning Fund Balance</b>		<b>1,267,005</b>	<b>3,872,941</b>	<b>60</b>	<b>(100.00) %</b>
<b>Total Available Funds</b>		<b>16,651,679</b>	<b>127,053,752</b>	<b>60</b>	<b>(100.00) %</b>

# FY23 Capital Projects Budget - Expenses

<b><i>Capital Projects Fund</i></b>	<b><u>2020-2021 Actual</u></b>	<b><u>2021-2022 With Amendments</u></b>	<b><u>2022-2023 Proposed</u></b>	<b><u>Percent Change Over/(Under) Amended Budget</u></b>
<b><u>Expenditures (Appropriations)</u></b>				
<b><i>91300 - Capital Projects</i></b>				
Contracted Services	1,017,326	3,292,055	-	(100.00) %
Building Construction	11,755,857	120,860,934	-	(100.00) %
Building Improvements	965,095	1,176,694	-	(100.00) %
Site Development	307,226	457,244	-	(100.00) %
<b>Total 91300 - Capital Projects</b>	<b>14,045,503</b>	<b>125,786,927</b>	<b>-</b>	<b>(100.00) %</b>
<b>Total Expenditures</b>	<b>14,045,503</b>	<b>125,786,927</b>	<b>-</b>	<b>(100.00) %</b>
<b>Ending Fund Balance</b>	<b>60</b>	<b>1,266,825</b>	<b>60</b>	<b>(100.00) %</b>
<b>Total Expenditures and Fund Balance</b>	<b>14,045,563</b>	<b>127,053,752</b>	<b>60</b>	<b>(100.00) %</b>