

<p style="text-align: center;"><b>Report Commentary</b> <b>FY2023</b></p>
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As of August 31, 2022, we have expended 5% of the appropriated budget or \$778,972 and in 2021, we expended 5%. We are currently projecting the budget to be fully expended at \$15,158,666.

Transfers:

None

Transfers over \$10,000:

None

Attachments:

- Budget status - FY2023

**Factors That May Impact the Budget**

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold won't be known until sometime in November. The preliminary percentage to be reimbursed by the state is not released until late February and may still be revised in late May. These percentages are based on the special education excess cost report by all districts to the state in December and March of every year.
3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services. In addition, the current year presents significant cost increases in general due to the market/economy's overall issues related supply chain, staffing, and demand higher than supply.
4. Contractual payouts for benefits on retirements or resignation of unused earned time.
5. Long term substitute coverage for maternities and sickness.

**BOARD OF EDUCATION'S APPROVED BUDGET**

**BUDGET STATUS: Jul/Aug**

	<b>Function /Program</b>	<b>Unaudited Expenditures 2021-2022</b>	<b>Approved Budget 2022-2023</b>	<b>Budget Adjust./ Transfers</b>	<b>Revised Budget 2022-2023</b>	<b>YTD Expended 8/31/22</b>	<b>YTD % Expended</b>	<b>Approved Budget 2022-2023</b>	<b>Projected^ Budget Balance +/-</b>	
<b><u>REGULAR INSTRUCTION</u></b>										
	Instructional Technology	1000 / 100	91,521	44,450	0	44,450	3,831	9%	44,450	0
	Art	1000 / 105	9,191	9,326	0	9,326	582	6%	9,326	0
	English Language Arts	1000 / 110	19,731	24,840	0	24,840	1,023	4%	24,840	0
	World Language	1000 / 120	5,059	5,724	0	5,724	0	0%	5,724	0
	Computer Instruction	1000 / 140	11,583	14,065	0	14,065	3,296	23%	14,065	0
	Mathematics	1000 / 160	10,846	24,691	0	24,691	24,223	98%	24,691	0
	Science	1000 / 170	16,520	14,630	0	14,630	1,229	8%	14,630	0
	Health & Physical Education	1000 / 180	5,175	2,445	0	2,445	0	0%	2,445	0
	Social Studies	1000 / 190	16,886	6,774	0	6,774	150	2%	6,774	0
	Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0
	Business Education	1000 / 310	270	3,438	0	3,438	2,938	85%	3,438	0
	Family & Consumer Science	1000 / 320	12,082	9,050	0	9,050	674	7%	9,050	0
	Music	1000 / 350	23,883	15,817	0	15,817	2,252	14%	15,817	0
	Technology Education	1000 / 360	9,281	13,099	0	13,099	0	0%	13,099	0
	Continuing Education	1000 / 600	15,343	15,336	0	15,336	15,336	100%	15,336	0
	Library Media Center	2220 / 440	33,551	40,071	0	40,071	16,156	40%	40,071	0
	Athletics	3200 / 910	56,386	61,500	0	61,500	4,634	8%	61,500	0
	<b>Subtotal</b>		<b>337,306</b>	<b>305,256</b>	<b>0</b>	<b>305,256</b>	<b>76,323</b>	25%	<b>305,256</b>	<b>0</b>

**BOARD OF EDUCATION'S APPROVED BUDGET**

**BUDGET STATUS: Jul/Aug**

	Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 8/31/22	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/-
<b><u>STUDENT SUPPORT SERVICES</u></b>									
Special Education	1000 / 200	218,776	219,221	0	219,221	8,982	4%	219,221	0
ESY Special Education	1000 / 210	8,561	17,389	0	17,389	9,150	53%	17,389	0
Tutorial & Homebound Instruction	1000 / Var	0	3,800	0	3,800	0	0%	3,800	0
Social Work	2110 / 000	0	490	0	490		0%	490	0
Guidance	2120 / 430	4,950	5,520	0	5,520	0	0%	5,520	0
Nursing & Medical	2130 / 000	4,038	7,796	0	7,796	95	1%	7,796	0
Psychological Services	2140 / 200	618	3,149	0	3,149	0	0%	3,149	0
Speech, Hearing & Language	2150 / 200	0	1,168	0	1,168	0	0%	1,168	0
Transportation - SY SPED	2700 / 200	27,162	56,900	0	56,900	0	0%	56,900	0
Transportation - ESY SPED	2700 / 210	11,013	15,550	0	15,550	14,211	91%	15,550	0
Subtotal		275,119	330,983	0	330,983	32,438	10%	330,983	0
Excess Costs Grant		0	(10,646)	0	(10,646)	0	0%	(10,646)	0
<b>Subtotal - Net of Excess Costs Grant</b>		<b>275,119</b>	<b>320,337</b>	<b>0</b>	<b>320,337</b>	<b>32,438</b>	10%	<b>320,337</b>	<b>0</b>
<b><u>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</u></b>									
Program Impr. & Evaluation	2210 / 100	18,507	21,685	0	21,685	4,484	21%	21,685	0
Central Administration	2320 / 000	68,605	113,802	0	113,802	21,538	19%	113,802	0
School Insurance	2330 / Var	148,024	153,545	0	153,545	38,529	25%	153,545	0
Building Administration	2410 / Var	62,865	79,174	0	79,174	7,729	10%	79,174	0
Fiscal Services	2510 / 000	73,511	85,335	0	85,335	4,404	5%	85,335	0
Systems Management	2580 / Var	226,523	263,662	0	263,662	23,846	9%	263,662	0
<b>Subtotal</b>		<b>598,034</b>	<b>717,203</b>	<b>0</b>	<b>717,203</b>	<b>100,530</b>	14%	<b>717,203</b>	<b>0</b>

**BOARD OF EDUCATION'S APPROVED BUDGET**

**BUDGET STATUS: Jul/Aug**

	Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 8/31/22	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/-
<b><u>OPERATIONS &amp; TRANSPORTATION</u></b>									
Operations & Maintenance	2600 / 000	620,458	503,439	0	503,439	44,242	9%	503,439	0
Transportation	2700 / Var	581,151	602,493	0	602,493	0	0%	602,493	0
<b>Subtotal</b>		<b>1,201,609</b>	<b>1,105,932</b>	<b>0</b>	<b>1,105,932</b>	<b>44,242</b>	4%	<b>1,105,932</b>	<b>0</b>
<b><u>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</u></b>									
Salaries & Wages	Var / Var	9,425,260	9,900,181	0	9,900,181	397,628	4%	9,900,181	0
Personnel Benefits	2570 / Var	2,405,817	2,809,757	0	2,809,757	127,811	5%	2,809,757	0
<b>Subtotal</b>		<b>11,831,077</b>	<b>12,709,938</b>	<b>0</b>	<b>12,709,938</b>	<b>525,439</b>	4%	<b>12,709,938</b>	<b>0</b>
<b><u>SUMMARY OF ALL PROGRAMS</u></b>									
<b>REGULAR INSTRUCTION</b>		337,306	305,256	0	305,256	76,323	25%	305,256	0
<b>STUDENT SUPPORT SERVICES</b>		275,119	320,337	0	320,337	32,438	10%	320,337	0
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>		598,034	717,203	0	717,203	100,530	14%	717,203	0
<b>OPERATIONS/TRANSPORTATION</b>		1,201,609	1,105,932	0	1,105,932	44,242	4%	1,105,932	0
<b>SALARIES/EMPLOYEE BENEFITS</b>		11,831,077	12,709,938	0	12,709,938	525,439	4%	12,709,938	0
<b>TOTAL EDUCATION BUDGET</b>		<b>14,243,145</b>	<b>15,158,666</b>	<b>0</b>	<b>15,158,666</b>	<b>778,972</b>	<b>5%</b>	<b>15,158,666</b>	<b>0</b>

**TICKMARK NOTES:**

Var=There are various/multiple programs associated with the function.

^Projected budget balance: Positive amounts will reflect a budget under expenditures and (negative) amounts reflects a budget over expenditures.

FY2022 Comparative Expenditure %=> **5%**

**APPROVAL REQUIRED (Budget Transfers over \$10,000):** None

**BOE TRANSFER LISTING: July-Aug**

FUNCTION / PGM	FROM	TO	ACCOUNT	AMOUNT
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NO TRANSFERS MADE IN JULY/AUGUST