

MEMORANDUM

To: Dr. Robert Abbott, District Administrator; Board of Education

From: Jason P. Demerath, SFO, CSRM, Director of Business Services

Date: October 20, 2022

Re: FY23 Budget Adjustment Information

The purpose of this memorandum is to outline the attached materials pertaining to the FY23 budget, as well as to summarize some key points. There are several items attached to this memorandum and the following is meant to provide a context to you as you review the attached materials:

- 1. **Fund 10 Revenue Changes from Preliminary Budget** - The total general operating fund revenue decrease in the budget changes being proposed as compared to the preliminary budget taken to the annual meeting is \$2,189,907. The following is a breakdown of the major factors contributing to this decrease:

Fund 10 Revenue Decrease =	(\$ 2,189,907)
Adjust Tax Levy to Not Include Operating Referendum	(\$ 2,443,024)
One-Time ARPA Revenue from State	\$ 236,808
Increase Interest Earnings	\$ 160,000
Adjust State Aid to Actual	(\$ 132,501)
Grant Funding	\$ 64,858
Adjust Open Enrollment Revenue to Actual	(\$ 37,442)
Other State Aid	(\$ 12,674)
Other Adjustments	(\$ 25,932)

As you can see from the table above, the first item is related to the operational referendum. As part of our budget planning this summer, the \$3 million in operational referendum funds was included as part of our preliminary budget so that we could understand its impact as decisions were being made about the referendum. In these budget adjustments those referendum funds are removed as we do not yet have the authority for them. Should the operational referendum be successful, a budget adjustment following election day would be submitted to the Board for consideration.

The second line is related to one-time ARPA funds - these are the federal funds Governor Evers has decided to pass along to public schools this year at his discretion. The next line is an increase in interest earnings given the rapidly rising interest rates and their potential impact on our investment balances.

On October 14th we received our state aid certification, which allowed all of these budget changes to take place. You can see that our estimate of state aid was slightly higher than what was certified this month. The final few lines include adjusting grant funding to match expenses and awards, adjusting open enrollment revenue based on our September pupil count, other minor state aid and miscellaneous adjustments.



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2. Fund 10 Expense Changes from Preliminary Budget - The total general fund expense increase in the budget changes being proposed as compared to the preliminary budget taken to the annual meeting is \$360,547. The following is a breakdown of the major factors contributing to this increase:

Fund 10 Expense Increase =	\$ 360,547
Carryover of Unexpended FY22 Funds (Including Grants)	\$ 308,762
Adjust Salaries & Benefits to Actuals	(\$ 256,014)
Private School Voucher Payments	\$ 192,686
Operating Transfer to Special Education Fund (27)	\$ 190,601
Add Fund Balance Loan for Technology Devices	\$ 127,584
Adjust 4K Payments to Actual Enrollment	(\$ 121,574)
Open Enrollment	(\$ 110,860)
Other Adjustments	\$ 29,362

Here, the first item is adding the carryover of unexpended funds from the prior fiscal year, including any unspent grant funds. The second item is related to “truing up” salary and benefit expenses to who is actually in place to begin the school year and their actual pay and benefit costs. The third item is the increase in private school voucher payments as a pass through on our tax levy. This item is discussed in more detail later in this memorandum. The next item is the required operating transfer to cover special education costs not covered by state aid or federal funds.

Next, as you may recall from a prior Board meeting, the Board approved a loan from fund balance to cover the cost of replacing staff devices in conjunction with some federal funds for this purpose. This loan has been added to this year’s expense budget. The final items are related to adjusting our payments to four-year-old kindergarten providers based on enrollment, adjusting what we pay other districts for our students open enrolling out, and then other miscellaneous expense adjustments of smaller amounts.

3. Fund 10 Deficit Increase from Preliminary Budget - As a result of the decrease in revenues and increase in expenses outlined above, the total general operating fund deficit in the proposed budget changes is \$581,051, which does not include the proposed \$3 million operational referendum. Below is a comparison of what the general operating fund budget would be if the operational referendum were successful as compared to prior years, the preliminary budget, and the proposed original budget.

REVENUES v. EXPENDITURES					
	<u>Audited</u> <u>2020/21</u>	<u>Unaudited</u> <u>2021/22</u>	<u>Prelim Budget</u> <u>2022/23</u>	<u>Original Budget</u> <u>2022/23</u>	<u>With Referendum</u> <u>2022/23</u>
General Fund Revenues	\$40,950,876	\$42,189,961	\$44,036,130	\$41,846,223	\$44,846,223
% Change		3.03%	4.38%	-0.81%	6.30%
General Fund Expenditures	\$38,258,637	\$40,573,211	\$42,066,727	\$42,427,274	\$42,427,274
% Change		6.05%	3.68%	4.57%	4.57%
General Fund Surplus (Deficit)	\$2,692,239	\$1,616,750	\$1,969,403	-\$581,051	\$2,418,949



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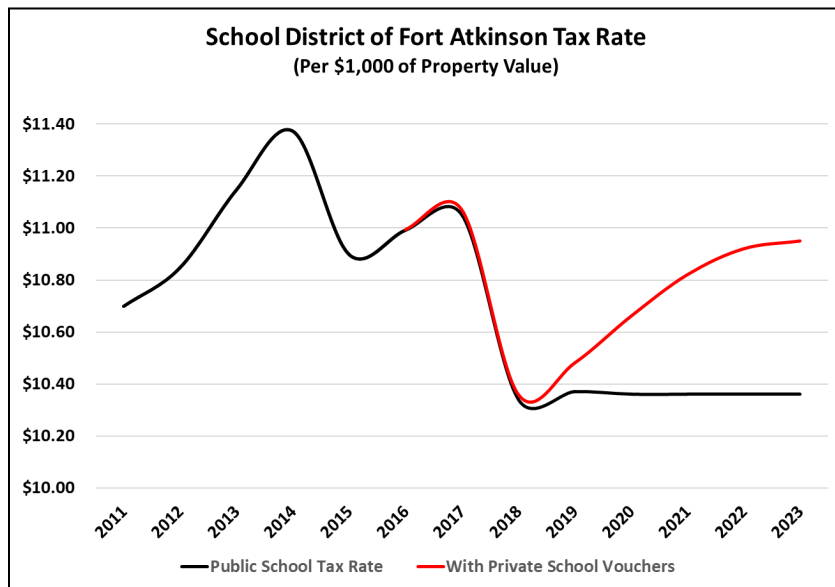


4. Tax Levy - The table below can also be found at the bottom of the attached summary page.

TAX LEVY					
	Audited 2020/21	Unaudited 2021/22	Prelim Budget 2022/23	Original Budget 2022/23	With Referendum 2022/23
General Fund	\$18,061,050	\$17,889,639	\$18,869,633	\$16,428,799	\$19,428,799
% Change		-0.95%	5.48%	-8.17%	8.60%
General Fund (Prior Year)	\$0	\$2,198	\$2,198	\$0	\$0
% Change		0.00%	0.00%	-100.00%	-100.00%
Non-Referendum Debt Service Fund	\$0	\$192,093	\$193,375	\$193,375	\$193,375
% Change		0.00%	0.67%	0.67%	0.67%
Referendum Debt Service Fund	\$40,602	\$1,445,000	\$1,063,363	\$518,331	\$2,750,000
% Change		3458.94%	-26.41%	-64.13%	90.31%
Total Tax Levy	\$18,101,652	\$19,528,930	\$20,128,569	\$17,140,505	\$22,372,174
% Change		7.88%	3.07%	-12.23%	14.56%
Mill Rate w/ Vouchers	\$10.82	\$10.92	\$10.92	\$8.39	\$10.95
Mill Rate w/o Vouchers	\$10.36	\$10.36	\$10.37	\$7.80	\$10.36

A few items of note regarding the proposed tax levy to draw your attention to:

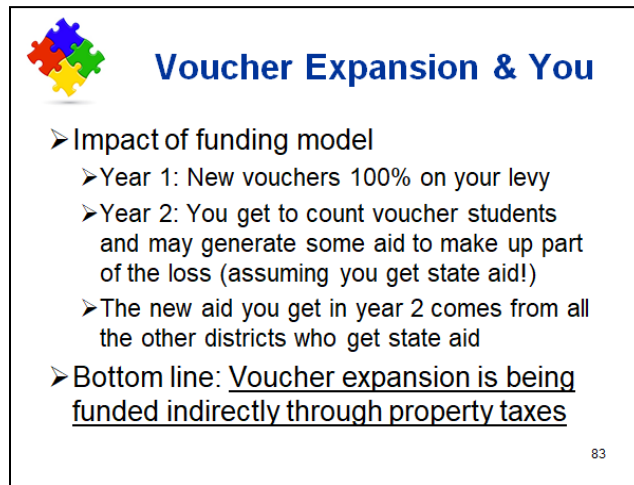
- As highlighted above, the tax levy included in this budget is the tax levy that the District currently has the authority to levy, which does not include the successful passage of the two questions on November 8th.
- The last column on the right above is what the tax levy would be should both questions be successful on November 8th. As you can see, the operational tax levy increases by the \$3 million we are asking to be recurring starting this year, and then we would be able to levy \$2.75 million towards our \$22 million in debt for the capital question while keeping the public school tax rate stable at \$10.36.
- More information about what the tax levy scenarios would be under each of the four possible results on November 8th are included in item #7 below.
- The tax rate impact of private school vouchers is \$0.59, or \$59 per \$100,000 of value. This is up from \$0.56 last year. As shown below, should the referendum pass, the tax rate without the private school vouchers would be the same as it has been since 2018/19, but with the private school voucher increase the total tax rate will increase \$0.03 from last year to \$10.95.



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5. **Private School Vouchers** - As mentioned, and as illustrated in item #4 above, the difference in the tax rate from this year to last year is entirely attributable to levying to pay for this year's private school vouchers increase, which will be deducted from the District's state aid. This year our aid will be reduced by \$1,205,283 for the State to pay for private school vouchers for District resident students. As a result, we are able to levy to make up for that aid loss. Below is a slide from the [DPI's School Finance Puzzle presentation](#) which discussed the impact of vouchers on school taxes:

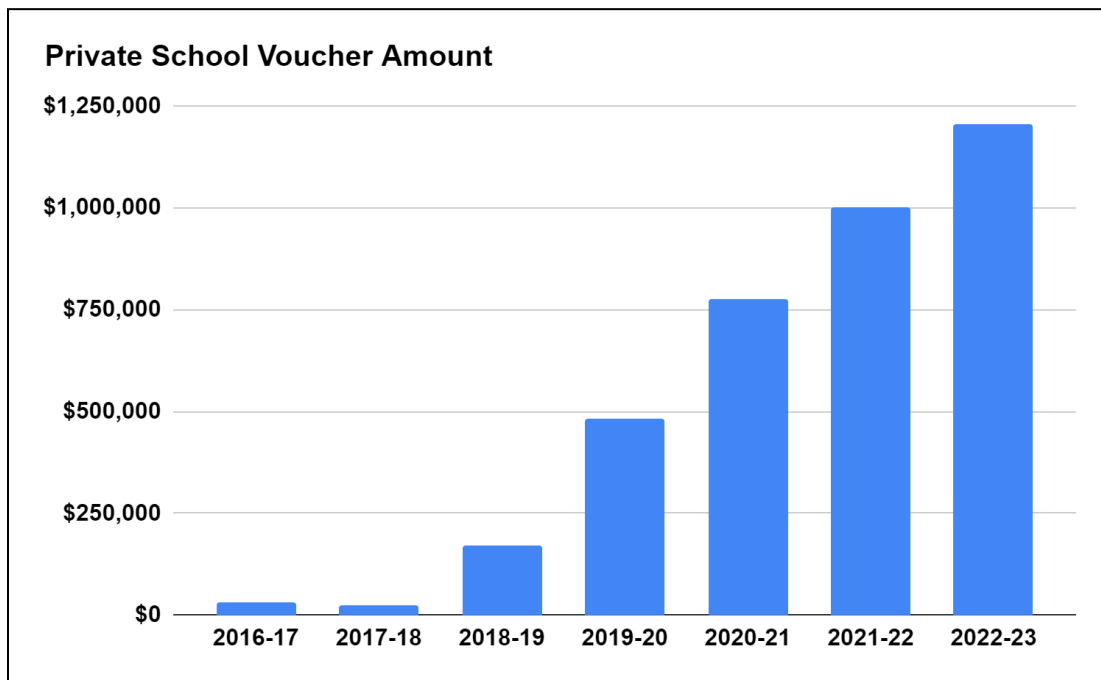


Voucher Expansion & You

- Impact of funding model
 - Year 1: New vouchers 100% on your levy
 - Year 2: You get to count voucher students and may generate some aid to make up part of the loss (assuming you get state aid!)
 - The new aid you get in year 2 comes from all the other districts who get state aid
- Bottom line: Voucher expansion is being funded indirectly through property taxes

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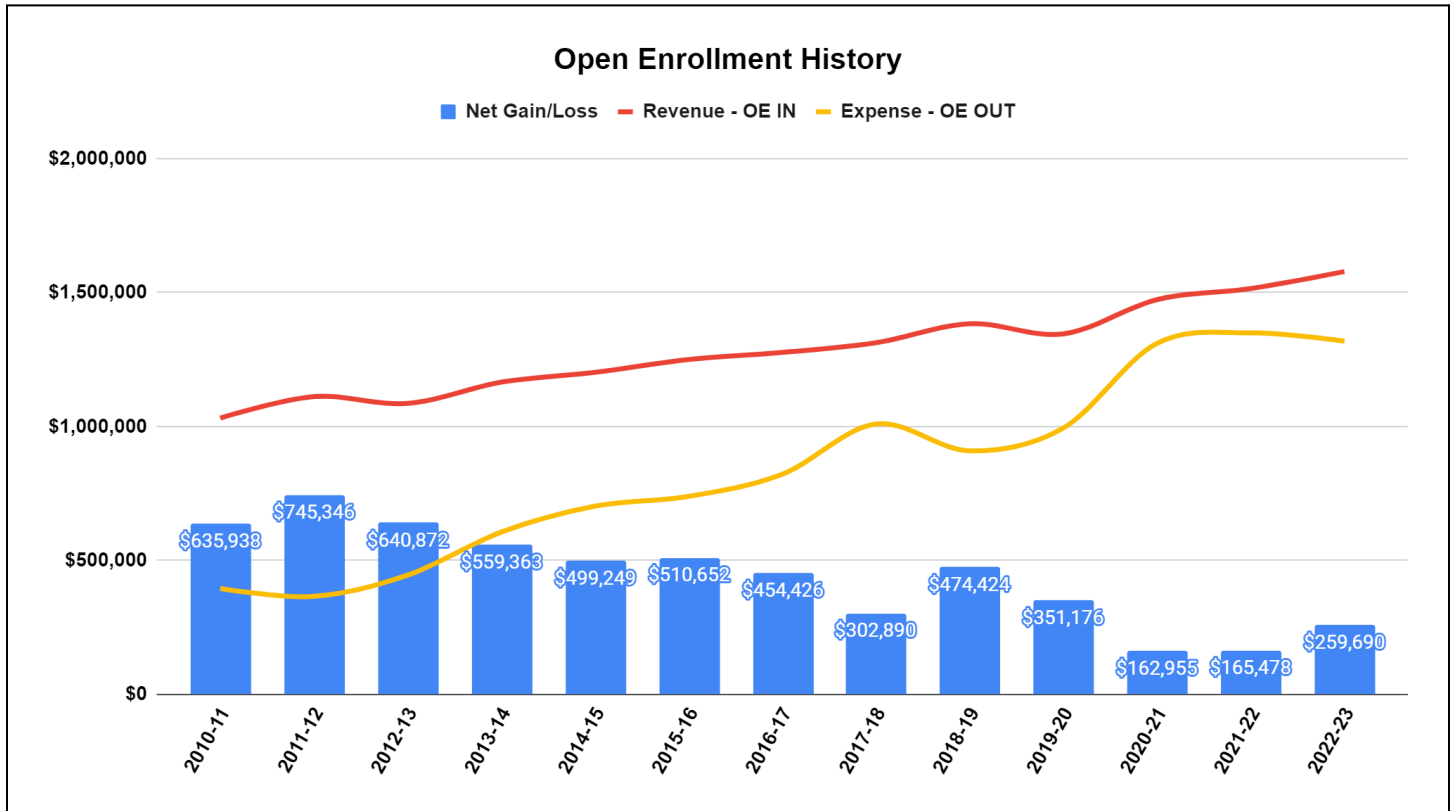
Below is a history of the voucher amounts since they began in Fort Atkinson in 2016-17:



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6. Open Enrollment - Below is a history of open enrollment in the District since 2010-11. As you can see, in recent years the gap between students coming into our district and leaving to attend elsewhere has been closing, resulting in dwindling margins. However, in the current year that gap begins to widen resulting in over \$250,000 more in funds coming in for students than going out. This measure is one of our performance indicators related to our third strategic plan goal of Community Distinction - "The district will be the preferred educational option in the region as evidenced by annual growth in the pupil count and open enrollment."



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The School District of Fort Atkinson Board does not discriminate on the basis of race, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex (including transgender status, change of sex or gender identity), or physical, mental, emotional, or learning disability ("Protected Classes") in any of its student programs and activities.

7. Tax Levy Certification - Below you will find the tax levy and rate for last year compared to the four possible outcomes of the November 8th referendum. Since the Board will be setting the budget and tax levy at a meeting on October 25th, two weeks before election day, there will need to be four tax levy resolutions passed by the Board so that the correct final tax levy can be certified on November 9th when the election results are known. These four resolutions will be as follows:

Both Questions Pass

BE IT RESOLVED that the tax to fund the 2022-23 School District budget be set at \$22,372,174 and that the necessary certification of said levy be forwarded to the Clerk of the City of Fort Atkinson and the Clerk of each of the appropriate townships.

Capital Question Passes, Operational Question Fails

BE IT RESOLVED that the tax to fund the 2022-23 School District budget be set at \$22,372,174 and that the necessary certification of said levy be forwarded to the Clerk of the City of Fort Atkinson and the Clerk of each of the appropriate townships.

Operational Question Passes, Capital Question Fails

BE IT RESOLVED that the tax to fund the 2022-23 School District budget be set at \$20,140,505 and that the necessary certification of said levy be forwarded to the Clerk of the City of Fort Atkinson and the Clerk of each of the appropriate townships.

Both Questions Fail

BE IT RESOLVED that the tax to fund the 2022-23 School District budget be set at \$17,140,505 and that the necessary certification of said levy be forwarded to the Clerk of the City of Fort Atkinson and the Clerk of each of the appropriate townships.

	2021-22	Both Pass	Capital Only	Operational Only	Both Fail
District Operational Levy	\$ 16,886,756	\$ 18,223,516	\$ 15,223,516	\$ 18,223,516	\$ 15,223,516
Private School Vouchers	\$ 1,002,883	\$ 1,205,283	\$ 1,205,283	\$ 1,205,283	\$ 1,205,283
Total Operational Levy	\$ 17,889,639	\$ 19,428,799	\$ 16,428,799	\$ 19,428,799	\$ 16,428,799
Non-Referendum Debt	\$ 192,093	\$ 193,375	\$ 193,375	\$ 193,375	\$ 193,375
Referendum Debt	\$ 1,445,000	\$ 2,750,000	\$ 5,750,000	\$ 518,331	\$ 518,331
Prior Year Unpaid Taxes	\$ 2,198	\$ -	\$ -	\$ -	\$ -
Total Tax Levy	\$ 19,528,930	\$ 22,372,174	\$ 22,372,174	\$ 20,140,505	\$ 17,140,505
% Increase/Decrease		14.56%	14.56%	3.13%	-12.23%
Voucher Levy Rate	\$ 0.56	\$ 0.59	\$ 0.59	\$ 0.59	\$ 0.59
Levy Rate w/o Vouchers	\$ 10.36	\$ 10.36	\$ 10.36	\$ 9.27	\$ 7.80
Total Levy Rate	\$ 10.92	\$ 10.95	\$ 10.95	\$ 9.86	\$ 8.39
% Increase/Decrease		0.29%	0.29%	-9.71%	-23.16%

As you can see, the first two outcomes result in the same tax levy as we shift the possible \$3 million from operational to capital in preparation for an operational question in Spring 2023 should it fail this November. This will allow us to keep the levy rate the same, prepay an additional \$3 million in debt for the capital question, and come back to the taxpayers with another operational question in the spring. Should the capital question fail, or



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both questions fail, there is no ability to adjust the referendum debt levy due to all debt being paid off in the current fiscal year. This will result in a lower tax levy and rate than we have been planning for to this point in our strategic financial and capital planning.

Finally, the following is a breakdown of what is attached to this memorandum with a brief synopsis of each item:

- **2022/23 October Adjustments Summary** - This one page summary highlights some of the major data point outcomes of the October budget adjustments. Comparisons to prior years for revenues, expenditures, resident student FTE's, revenue limit and tax levy are outlined here for your review. In addition, the last column includes what these data points would look like should both referendum questions be successful on the November 8th ballot.
- **October Adjustments Report | Revenues** - This report shows the revenue changes by source for all funds by comparing the preliminary budget to the proposed budget.
- **October Adjustments Report | Expenditures by Function** - This report shows the expenditure changes for all funds in the same format as was presented at the annual meeting by comparing the preliminary budget to the proposed budget on a function level basis.
- **October Adjustments Report | Expenditures by Object** - This report shows the expenditure changes for all funds in a different format than was presented at the annual meeting by comparing the preliminary budget to the proposed budget on an object level basis.

As always, please feel free to contact me directly with any questions. Thank you.

2022 - 2023 October Adjustments Summary

REVENUES v. EXPENDITURES

	<u>Audited 2020/21</u>	<u>Unaudited 2021/22</u>	<u>Prelim Budget 2022/23</u>	<u>Original Budget 2022/23</u>	<u>With Referendum 2022/23</u>
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% Change		6.05%	3.68%	4.57%	4.57%
General Fund Surplus (Deficit)	\$2,692,239	\$1,616,750	\$1,969,403	-\$581,051	\$2,418,949

RESIDENT STUDENT FTE COUNT (For Revenue Limit Purposes)

	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Prelim Budget 2022/23</u>	<u>Actual 2022/23</u>
Resident Student FTE	2,546	2,504	2,436	2,421
Change		-42	-68	-83
Summer School FTE	14	97	97	106
Change		83	0	9
Total Revenue Limit FTE	2,552	2,543	2,475	2,469
Change		-9	-68	-74

REVENUE LIMIT

	<u>Audited 2020/21</u>	<u>Unaudited 2021/22</u>	<u>Prelim Budget 2022/23</u>	<u>Original Budget 2022/23</u>	<u>With Referendum 2022/23</u>
Property Tax (Fund 10)	\$17,286,343	\$16,886,756	\$17,857,036	\$15,223,516	\$18,223,516
% Change		-2.31%	5.75%	-9.85%	7.92%
Property Tax (Fund 38)	\$0	\$192,093	\$193,375	\$193,375	\$193,375
% Change		0.00%	0.67%	0.67%	0.67%
Private School Vouchers	\$774,707	\$1,002,883	\$1,012,597	\$1,205,283	\$1,205,283
% Change		29.45%	0.97%	20.18%	20.18%
State Equalization Aid	\$17,818,289	\$17,797,411	\$19,002,940	\$18,850,986	\$18,850,986
% Change		-0.12%	6.77%	5.92%	5.92%
Tax Exempt Computer Aid	\$63,433	\$63,433	\$63,433	\$63,433	\$63,433
% Change		0.00%	0.00%	0.00%	0.00%
Personal Property Aid	\$52,953	\$53,726	\$53,726	\$53,726	\$53,726
% Change		1.46%	0.00%	0.00%	0.00%
Total Revenue Limit	\$35,995,725	\$35,996,302	\$38,183,107	\$35,590,319	\$38,590,319
% Change		0.00%	6.08%	-1.13%	7.21%

TAX LEVY

	<u>Audited 2020/21</u>	<u>Unaudited 2021/22</u>	<u>Prelim Budget 2022/23</u>	<u>Original Budget 2022/23</u>	<u>With Referendum 2022/23</u>
General Fund	\$18,061,050	\$17,889,639	\$18,869,633	\$16,428,799	\$19,428,799
% Change		-0.95%	5.48%	-8.17%	8.60%
General Fund (Prior Year)	\$0	\$2,198	\$2,198	\$0	\$0
% Change		0.00%	0.00%	-100.00%	-100.00%
Non-Referendum Debt Service Fund	\$0	\$192,093	\$193,375	\$193,375	\$193,375
% Change		0.00%	0.67%	0.67%	0.67%
Referendum Debt Service Fund	\$40,602	\$1,445,000	\$1,063,363	\$518,331	\$2,750,000
% Change		3458.94%	-26.41%	-64.13%	90.31%
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Mill Rate w/ Vouchers	\$10.82	\$10.92	\$10.92	\$8.39	\$10.95
Mill Rate w/o Vouchers	\$10.36	\$10.36	\$10.37	\$7.80	\$10.36

Fd	T	Loc	Obj	Func	Prj	Source	2022-23	2022-23	2022-23
							Preliminary Budget	October Adjustments	Proposed Original
10	R	---	211	-----	---	TAXES (CURRENT YEAR)	18,869,633.00	-2,440,834.00	16,428,799.00
10	R	---	212	-----	---	PROP.TAX CHARGEBACKS	2,190.00	-2,190.00	0.00
10	R	---	271	-----	---	ADMISSIONS RECEIPTS	35,730.00	0.00	35,730.00
10	R	---	279	-----	---	OTH SCH ACTIV INCOME	37,000.00	0.00	37,000.00
10	R	---	280	-----	---	INTEREST ON INVEST.	20,000.00	160,000.00	180,000.00
10	R	---	292	-----	---	STUDENT FEES	109,331.00	-5,632.00	103,699.00
10	R	---	293	-----	---	REVENUE FROM RENTALS	11,891.00	-1,800.00	10,091.00
10	R	---	297	-----	---	STUDENT FINES	150.00	0.00	150.00
10	R	---	315	-----	---	NON-SE AID TRANSIT	28,610.00	0.00	28,610.00
10	R	---	341	-----	---	BASE TUITION - NON-OE	1,000.00	0.00	1,000.00
10	R	---	345	-----	---	OPEN ENROLL. TUITION	1,615,598.00	-37,442.00	1,578,156.00
10	R	---	612	-----	---	STATE TRANSPORT. AID	17,000.00	0.00	17,000.00
10	R	---	613	-----	---	STATE LIBRARY AID	100,000.00	0.00	100,000.00
10	R	---	619	-----	---	OTHER STATE AID	9,764.00	-8,964.00	800.00
10	R	---	621	-----	---	STATE EQUALIZ. AID	18,983,487.00	-132,501.00	18,850,986.00
10	R	---	630	-----	---	SPECIAL PROJ. GRANTS	77,655.00	456.00	78,111.00
10	R	---	660	-----	---	ST.REV.THROUGH.LOC.GOV.	4,000.00	0.00	4,000.00
10	R	---	691	-----	---	TAX EXEMPT COMP. AID	117,159.00	0.00	117,159.00
10	R	---	695	-----	---	PER PUPIL AID	1,872,808.00	-3,710.00	1,869,098.00
10	R	---	730	-----	---	SPECIAL PROJ. GRANTS	1,129,549.00	25,449.00	1,154,998.00
10	R	---	751	-----	---	IASA - TITLE 1	225,964.00	37,492.00	263,456.00
10	R	---	780	-----	---	FEDERAL AID THRU STATE OF WI	0.00	281,362.00	281,362.00
10	R	---	791	-----	---	DIRECT FEDERAL AID	661,000.00	-43,093.00	617,907.00
10	R	---	861	-----	---	EQUIPMENT SALES	1,250.00	0.00	1,250.00
10	R	---	971	-----	---	REFUND OF PRIOR YEAR EXPENSE	95,861.00	-18,500.00	77,361.00
10	R	---	990	-----	---	MISC. REVENUES	9,500.00	0.00	9,500.00
10	-	---	---	-----	---	GENERAL FUND	44,036,130.00	-2,189,907.00	41,846,223.00
21	R	---	291	-----	---	RECEIPTS FROM GIFTS	230,677.00	4,763.00	235,440.00
21	R	---	969	-----	---	OTHER ADJUSTMENTS	130,477.00	-130,477.00	0.00
21	-	---	---	-----	---	SPECIAL REVENUE TRUST FUND	361,154.00	-125,714.00	235,440.00
27	R	---	110	-----	---	TRANSFER FRM FUND 10	5,296,108.00	190,601.00	5,486,709.00
27	R	---	516	-----	---	HNDICPD. AID VIA CESA	20,000.00	0.00	20,000.00
27	R	---	611	-----	---	HANDICAPPED AID	2,134,860.00	-57,445.00	2,077,415.00
27	R	---	625	-----	---	HIGH COST SP.ED. AID	80,000.00	0.00	80,000.00
27	R	---	697	-----	---	AID - SPEC ED TRANSITION GRNT	23,352.00	-23,352.00	0.00
27	R	---	730	-----	---	SPECIAL PROJ. GRANTS	941,481.00	16,191.00	957,672.00
27	R	---	780	-----	---	FEDERAL AID THRU STATE OF WI	200,000.00	25,000.00	225,000.00
27	-	---	---	-----	---	SPECIAL ED. & RELATED SERVICES	8,695,801.00	150,995.00	8,846,796.00
38	R	---	211	-----	---	TAXES (CURRENT YEAR)	193,375.00	0.00	193,375.00
38	R	---	280	-----	---	INTEREST ON INVEST.	500.00	0.00	500.00
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	193,875.00	0.00	193,875.00
39	R	---	211	-----	---	TAXES (CURRENT YEAR)	1,063,363.00	-545,032.00	518,331.00
39	R	---	280	-----	---	INTEREST ON INVEST.	3,000.00	0.00	3,000.00
39	-	---	---	-----	---	REFERENDUM APPROVED DEBT	1,066,363.00	-545,032.00	521,331.00
50	R	---	251	-----	---	FOOD SERVICE SALES - PUPIL	553,752.00	0.00	553,752.00
50	R	---	252	-----	---	FOOD SERVICE SALES - ADULT	4,591.00	0.00	4,591.00
50	R	---	259	-----	---	OTH FOOD SRVC SALES	25,000.00	0.00	25,000.00

Fd	T	Loc	Obj	Func	Prj	Source	2022-23	2022-23	2022-23
							Preliminary Budget	October Adjustments	Proposed Original
50	R	---	617	-----	---	STATE FOOD SERV. AID	21,339.00	0.00	21,339.00
50	R	---	714	-----	---	DONATED COMMODITIES	104,550.00	10,000.00	114,550.00
50	R	---	717	-----	---	FED. FOOD SERV. AID	537,343.00	-9,335.00	528,008.00
FOOD SERVICE FUND							1,246,575.00	665.00	1,247,240.00
73	R	---	951	-----	---	CONTRIB.TO TRUST FD.	1,187,617.00	0.00	1,187,617.00
73	R	---	952	-----	---	OPEB RETIREE CONTRIBUTION	124,830.00	0.00	124,830.00
73	R	---	957	-----	---	UNREALIZED GAINS ON INVESTMENT	75,000.00	0.00	75,000.00
EMPLOYEE BENEFIT FUND							1,387,447.00	0.00	1,387,447.00
80	R	---	272	-----	---	COMMUNITY SERVIC FEE	18,845.00	12.00	18,857.00
COMMUNITY SERVICE							18,845.00	12.00	18,857.00
95	R	---	317	-----	---	TRANSIT OF FED. AIDS	12,849.00	-629.00	12,220.00
COOP PROGRAMS-FISCAL AGENT							12,849.00	-629.00	12,220.00
Grand Revenue Totals							57,019,039.00	-2,709,610.00	54,309,429.00

Number of Accounts: 133

***** End of report *****

Fd	T	Loc	Obj	Func	Prj	Function	2022-23	2022-23	2022-23
							Preliminary Budget	October Adjustments	Proposed Original
10	E	---	---	11	---	UNDIFFER. CURRICULUM	5,252,928.00	-61,405.00	5,191,523.00
10	E	---	---	12	---	REGULAR CURRICULUM	10,171,655.00	-196,708.00	9,974,947.00
10	E	---	---	13	---	VOCATIONAL EDUCATION	1,323,160.00	-30,087.00	1,293,073.00
10	E	---	---	14	---	PHYSICAL CURRICULUM	1,097,309.00	8,894.00	1,106,203.00
10	E	---	---	16	---	CO-CURRIC ACTIVITIES	403,844.00	5,683.00	409,527.00
10	E	---	---	17	---	SPECIAL NEEDS CURRIC	1,183,779.00	34,641.00	1,218,420.00
10	E	---	---	21	---	PUPIL SERVICES	1,803,646.00	-133,587.00	1,670,059.00
10	E	---	---	22	---	INSTRUCT.STAFF SERV.	1,861,603.00	312,448.00	2,174,051.00
10	E	---	---	23	---	GENERAL ADMINISTRAT.	603,739.00	9,460.00	613,199.00
10	E	---	---	24	---	SCHOOL BLDG. ADMIN.	1,937,549.00	-19,855.00	1,917,694.00
10	E	---	---	25	---	BUSINESS ADMINISTRAT	4,964,719.00	123,918.00	5,088,637.00
10	E	---	---	26	---	CENTRAL SERVICES	634,747.00	8,416.00	643,163.00
10	E	---	---	27	---	INSURANCE/JUDGMENTS	379,101.00	4,899.00	384,000.00
10	E	---	---	28	---	DEBT SERVICES	475.00	0.00	475.00
10	E	---	---	29	---	OTH.SUPPORT SERVICES	1,852,105.00	136,822.00	1,988,927.00
10	E	---	---	41	---	INTERFND.OPER.TRANSF	5,296,108.00	190,601.00	5,486,709.00
10	E	---	---	43	---	GEN.TUITION PAYMENTS	3,300,260.00	-33,593.00	3,266,667.00
10	-	---	---	---	---	GENERAL FUND	42,066,727.00	360,547.00	42,427,274.00
21	E	---	---	16	---	CO-CURRIC ACTIVITIES	217,325.00	0.00	217,325.00
21	E	---	---	21	---	PUPIL SERVICES	10,000.00	0.00	10,000.00
21	E	---	---	22	---	INSTRUCT.STAFF SERV.	1,373.00	0.00	1,373.00
21	E	---	---	45	---	POST-SECONDARY SCHOLARSHIP EXP	750.00	0.00	750.00
21	E	---	---	49	---	OTH.NON-PROG.TRANS.	103.00	0.00	103.00
21	-	---	---	---	---	SPECIAL REVENUE TRUST FUND	229,551.00	0.00	229,551.00
27	E	---	---	15	---	SPECIAL EDUCATION	6,344,235.00	294,532.00	6,638,767.00
27	E	---	---	21	---	PUPIL SERVICES	1,115,501.00	-102,901.00	1,012,600.00
27	E	---	---	22	---	INSTRUCT.STAFF SERV.	290,960.00	19,601.00	310,561.00
27	E	---	---	25	---	BUSINESS ADMINISTRAT	406,305.00	-60,237.00	346,068.00
27	E	---	---	43	---	GEN.TUITION PAYMENTS	538,800.00	0.00	538,800.00
27	-	---	---	---	---	SPECIAL ED. & RELATED SERVICES	8,695,801.00	150,995.00	8,846,796.00
38	E	---	---	28	---	DEBT SERVICES	195,250.00	0.00	195,250.00
38	-	---	---	---	---	NON-REFERENDUM DEBT SERVICE	195,250.00	0.00	195,250.00
39	E	---	---	28	---	DEBT SERVICES	905,250.00	331,251.00	1,236,501.00
39	-	---	---	---	---	REFERENDUM APPROVED DEBT	905,250.00	331,251.00	1,236,501.00
49	E	---	---	25	---	BUSINESS ADMINISTRAT	354,234.00	0.00	354,234.00
49	-	---	---	---	---	OTHER CAPITAL PROJECTS	354,234.00	0.00	354,234.00
50	E	---	---	25	---	BUSINESS ADMINISTRAT	1,246,263.00	193,444.00	1,439,707.00
50	-	---	---	---	---	FOOD SERVICE FUND	1,246,263.00	193,444.00	1,439,707.00
73	E	---	---	25	---	BUSINESS ADMINISTRAT	750.00	0.00	750.00
73	E	---	---	42	---	FUDUCIARY FUND PYMNT	1,249,949.00	0.00	1,249,949.00
73	E	---	---	49	---	OTH.NON-PROG.TRANS.	75,000.00	75,000.00	150,000.00
73	-	---	---	---	---	EMPLOYEE BENEFIT FUND	1,325,699.00	75,000.00	1,400,699.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23 Preliminary Budget	2022-23 October Adjustments	2022-23 Proposed Original
80	E	---	---	39	---	OTHER COMMUNITY SERV	18,845.00	12.00	18,857.00
80	-	---	---	---	---	COMMUNITY SERVICE	18,845.00	12.00	18,857.00
95	E	---	---	13	---	VOCATIONAL EDUCATION	2,217.00	-862.00	1,355.00
95	E	---	---	22	---	INSTRUCT.STAFF SERV.	10,632.00	233.00	10,865.00
95	-	---	---	---	---	COOP PROGRAMS-FISCAL AGENT	12,849.00	-629.00	12,220.00
Grand Expense Totals							55,050,469.00	1,110,620.00	56,161,089.00

Number of Accounts: 3014

***** End of report *****

Fd	T	Loc	Obj	Func	Prj	Function	2022-23	2022-23	2022-23
							Preliminary Budget	October Adjustments	Proposed Original
10	E	---	142	-----	---	EXTRA TIME	7,000.00	0.00	7,000.00
10	E	---	148	-----	---	CASH-IN-LIEU-HEALTH INSURANCE	108,245.00	-21,573.00	86,672.00
10	E	---	149	-----	---	CASH-IN-LIEU-DENTAL INSURANCE	4,085.00	217.00	4,302.00
10	E	---	154	-----	---	PERSONAL HOLIDAY PAY	8,500.00	0.00	8,500.00
10	E	---	161	-----	---	BOARD OF ED SALARIES	10,000.00	0.00	10,000.00
10	E	---	162	-----	---	DIST.ADMINIST.SALARY	174,906.00	663.00	175,569.00
10	E	---	164	-----	---	BUSINESS MGR SALARY	143,863.00	-1,346.00	142,517.00
10	E	---	165	-----	---	DIR.INSTRUCT. SALARY	134,967.00	-1,232.00	133,735.00
10	E	---	167	-----	---	BLDG. PRINCIP.SALARY	676,966.00	-1,268.00	675,698.00
10	E	---	168	-----	---	ASST. PRINC. SALARY	265,127.00	-3,622.00	261,505.00
10	E	---	169	-----	---	OTHER ADMIN.SALARIES	434,728.00	5,735.00	440,463.00
10	E	---	171	-----	---	TEACHER SALARIES	11,223,866.00	-23,366.00	11,200,500.00
10	E	---	172	-----	---	OTHER CERT. SALARIES	347,116.00	80,786.00	427,902.00
10	E	---	173	-----	---	LIBRARIAN SALARIES	293,205.00	10,072.00	303,277.00
10	E	---	174	-----	---	PROF.GUIDANCE SALARY	495,736.00	-1,317.00	494,419.00
10	E	---	175	-----	---	MEDIA DIRECT. SALARY	47,553.00	-7,163.00	40,390.00
10	E	---	176	-----	---	SOCIAL WORKER SALARY	80,309.00	849.00	81,158.00
10	E	---	177	-----	---	PSYCHOLOGIST SALARY	30,972.00	-294.00	30,678.00
10	E	---	178	-----	---	TEACHER'S ADDITIVE	279,364.00	7,972.00	287,336.00
10	E	---	179	-----	---	SUMMER SCHOOL TEACHE	233,344.00	-4,344.00	229,000.00
10	E	---	181	-----	---	CUSTODIAL SALARIES	837,257.00	31,402.00	868,659.00
10	E	---	182	-----	---	GROUNDKEEPER SALARY	104,629.00	8,824.00	113,453.00
10	E	---	183	-----	---	LAUNDRY WORKER WAGES	39,860.00	480.00	40,340.00
10	E	---	187	-----	---	DRIVER	0.00	6,768.00	6,768.00
10	E	---	188	-----	---	MAINT./REPAIR SALARY	88,782.00	-52.00	88,730.00
10	E	---	189	-----	---	COMP TIME PAYOUT	0.00	3,500.00	3,500.00
10	E	---	190	-----	---	NON-UNION WAGES/SALA	10,000.00	-7,200.00	2,800.00
10	E	---	192	-----	---	SUMMER WORKERS WAGES	45,000.00	20,000.00	65,000.00
10	E	---	193	-----	---	SUBST. CUSTODIAN PAY	25,000.00	-10,000.00	15,000.00
10	E	---	195	-----	---	SUBST.TEACHER SALARY	20,000.00	0.00	20,000.00
10	E	---	196	-----	---	SECR./CLER. SALARIES	958,176.00	8,990.00	967,166.00
10	E	---	197	-----	---	TEACHER AIDE SALARY	750,130.00	-82,954.00	667,176.00
10	E	---	198	-----	---	PARA-PRO WAGES	342,149.00	-46,196.00	295,953.00
10	E	---	199	-----	---	OTHER SALARIES/WAGES	486,450.00	-34,589.00	451,861.00
10	E	---	1--	-----	---	SALARIES AND WAGES	18,707,285.00	-60,258.00	18,647,027.00
10	E	---	212	-----	---	EMPLR SHARE RETIREMT	1,172,642.00	29,888.00	1,202,530.00
10	E	---	218	-----	---	EMPE.BEN.TRUST CNTRB	979,733.00	0.00	979,733.00
10	E	---	219	-----	---	OTHER RETIREMENT BEN	17,500.00	0.00	17,500.00
10	E	---	222	-----	---	EMPLR SHARE SOC.SEC.	1,354,531.00	6,571.00	1,361,102.00
10	E	---	230	-----	---	LIFE INSURANCE	29,658.00	7,568.00	37,226.00
10	E	---	241	-----	---	MEDICAL INSURANCE	3,765,445.00	-159,759.00	3,605,686.00
10	E	---	243	-----	---	DENTAL INSURANCE	326,182.00	-14,026.00	312,156.00
10	E	---	248	-----	---	HEALTH SAVINGS ACCOUNT	1,157,896.00	-44,326.00	1,113,570.00
10	E	---	249	-----	---	OTH HEALTH INSURANCE	305.00	0.00	305.00
10	E	---	251	-----	---	LONG-TERM DISAB.INS.	60,321.00	3,069.00	63,390.00
10	E	---	291	-----	---	COLLEGE CR. REIMBURS	1,500.00	0.00	1,500.00
10	E	---	298	-----	---	CELL/INTERNET STIPEND	0.00	1,680.00	1,680.00
10	E	---	299	-----	---	MISC. EMPL.BENEFITS	32,500.00	0.00	32,500.00
10	E	---	2--	-----	---	EMPLOYEE BENEFITS	8,898,213.00	-169,335.00	8,728,878.00
10	E	---	310	-----	---	PERSONAL SERVICES	652,938.00	81,087.00	734,025.00
10	E	---	321	-----	---	TECH RELATED REPAIRS & MAINTEN	99,649.00	0.00	99,649.00
10	E	---	322	-----	---	RENTAL-COMPUTERS & RELAT EQUIP	25,605.00	0.00	25,605.00
10	E	---	324	-----	---	NON-TECHNOLOGY REPAIRS & MAINT	340,728.00	26,341.00	367,069.00
10	E	---	325	-----	---	VEHICLE & EQUIPMENT RENTAL	7,000.00	1,735.00	8,735.00
10	E	---	327	-----	---	CONSTRUCTION SERVICES	35,579.00	0.00	35,579.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23	2022-23	2022-23
							Preliminary Budget	October Adjustments	Proposed Original
10	E	---	331	-----	---	GAS FOR HEAT	160,296.00	2,575.00	162,871.00
10	E	---	336	-----	---	ELCTCTY OTH THN HEAT	705,026.00	23,767.00	728,793.00
10	E	---	337	-----	---	WATER	17,699.00	1,544.00	19,243.00
10	E	---	338	-----	---	SEWERAGE	36,804.00	-7,107.00	29,697.00
10	E	---	339	-----	---	GARBAGE COLLECTION	63,206.00	112.00	63,318.00
10	E	---	341	-----	---	PUPIL TRAVEL	684,911.00	-71,826.00	613,085.00
10	E	---	342	-----	---	EMPLOYEE TRAVEL	46,796.00	1,977.00	48,773.00
10	E	---	343	-----	---	CONT. SERVICE TRAVEL	2,786.00	-2,786.00	0.00
10	E	---	348	-----	---	FUEL FOR VEHICLES	99,500.00	33,000.00	132,500.00
10	E	---	350	-----	---	COMMUNICATIONS	15,180.00	1,620.00	16,800.00
10	E	---	351	-----	---	ADVERTISING	11,714.00	8,000.00	19,714.00
10	E	---	353	-----	---	POSTAGE/CARTAGE	27,000.00	0.00	27,000.00
10	E	---	354	-----	---	PRINTING & BINDING	18,500.00	0.00	18,500.00
10	E	---	355	-----	---	TELEPHONE/TELEGRAPH	72,058.00	-3,183.00	68,875.00
10	E	---	358	-----	---	ON-LINE COMMUNICATION	850.00	0.00	850.00
10	E	---	360	-----	---	TECH & SOFTWARE SERVICES	233,890.00	-25,568.00	208,322.00
10	E	---	362	-----	---	SOFTWARE AS A SERVICE	72,000.00	285.00	72,285.00
10	E	---	370	-----	---	PAYMENT-NON-GOVT AGENCIES	794,323.00	-116,074.00	678,249.00
10	E	---	381	-----	---	TRANSFERS TO MUNICIP	17,780.00	1,196.00	18,976.00
10	E	---	382	-----	---	INTERDIST.PAYMT.SRVC	1,493,340.00	-110,205.00	1,383,135.00
10	E	---	386	-----	---	PAYMENT TO CESA	43,064.00	32,465.00	75,529.00
10	E	---	387	-----	---	TRANSFERS TO STATE	1,012,597.00	192,686.00	1,205,283.00
10	E	---	3--	-----	---	PURCHASED SERVICES	6,790,819.00	71,641.00	6,862,460.00
10	E	---	411	-----	---	GENERAL SUPPLIES	675,881.00	52,869.00	728,750.00
10	E	---	415	-----	---	FOOD	66,943.00	-7,692.00	59,251.00
10	E	---	416	-----	---	MEDICAL SUPPLIES	3,000.00	0.00	3,000.00
10	E	---	417	-----	---	PAPER	28,583.00	-100.00	28,483.00
10	E	---	419	-----	---	OTHER SUPPLIES	6,315.00	0.00	6,315.00
10	E	---	420	-----	---	APPAREL	12,500.00	0.00	12,500.00
10	E	---	431	-----	---	AUDIO-VISUAL MEDIA	400.00	30.00	430.00
10	E	---	432	-----	---	LIBRARY BOOKS	36,155.00	13,729.00	49,884.00
10	E	---	433	-----	---	NEWSPAPERS	900.00	0.00	900.00
10	E	---	434	-----	---	PERIODICALS	2,770.00	-250.00	2,520.00
10	E	---	439	-----	---	OTHER MEDIA	6,600.00	1,386.00	7,986.00
10	E	---	440	-----	---	NON-CAPITAL EQUIP.	58,936.00	20,316.00	79,252.00
10	E	---	470	-----	---	WORKBOOKS--TEXTBOOKS	79,832.00	30,934.00	110,766.00
10	E	---	480	-----	---	SUPPLIES--TECH RELATED	847,499.00	144,487.00	991,986.00
10	E	---	481	-----	---	TECHNOLOGY SUPPLIES	2,000.00	0.00	2,000.00
10	E	---	482	-----	---	NON-CAPITAL TECH HARDWARE	19,040.00	700.00	19,740.00
10	E	---	483	-----	---	NON-CAPITAL SOFTWARE	14,032.00	1,200.00	15,232.00
10	E	---	4--	-----	---	NON-CAPITAL OBJECTS	1,861,386.00	257,609.00	2,118,995.00
10	E	---	551	-----	---	ADDITIONAL EQUIPMENT	21,786.00	-5,738.00	16,048.00
10	E	---	561	-----	---	REPLACEMENT EQUIPMENT	12,950.00	53,912.00	66,862.00
10	E	---	563	-----	---	FIXED-ASSET REPLACMT	0.00	14,133.00	14,133.00
10	E	---	581	-----	---	TECH RELATED HARDWARE	200.00	0.00	200.00
10	E	---	5--	-----	---	CAPITAL OBJECTS	34,936.00	62,307.00	97,243.00
10	E	---	691	-----	---	PAYING AGENT FEES	475.00	0.00	475.00
10	E	---	6--	-----	---	DEBT RETIREMENT	475.00	0.00	475.00
10	E	---	713	-----	---	WORKERS COMPENSATION	183,457.00	43.00	183,500.00
10	E	---	715	-----	---	DIST.MULTPL.COVERAGE	190,644.00	4,856.00	195,500.00
10	E	---	730	-----	---	UNEMPLOYMENT COMPEN.	5,000.00	0.00	5,000.00
10	E	---	7--	-----	---	INSURANCE/JUDGMENTS	379,101.00	4,899.00	384,000.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23	2022-23	2022-23
							Preliminary Budget	October Adjustments	Proposed Original
10	E	---	827	-----	---	TRANSFER TO FUND 27	5,296,108.00	190,601.00	5,486,709.00
10	E	---	8--	-----	---	INTERFUND TRANSFERS	5,296,108.00	190,601.00	5,486,709.00
10	E	---	941	-----	---	DIST DUES/FEES	43,822.00	1,935.00	45,757.00
10	E	---	942	-----	---	EMPLOYEE DUES/FEES	29,307.00	-2,000.00	27,307.00
10	E	---	943	-----	---	PUPIL DUES/FEES	6,000.00	648.00	6,648.00
10	E	---	949	-----	---	OTHER DUES/FEES	9,875.00	2,500.00	12,375.00
10	E	---	999	-----	---	OTHER MISCELLANEOUS	9,400.00	0.00	9,400.00
10	E	---	9--	-----	---	DUES/FEES/MISCL.	98,404.00	3,083.00	101,487.00
10	-	---	---	-----	---	GENERAL FUND	42,066,727.00	360,547.00	42,427,274.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23 Preliminary Budget	2022-23 October Adjustments	2022-23 Proposed Original
21	E	---	370	-----	---	PAYMENT-NON-GOVT AGENCIES	750.00	0.00	750.00
21	E	---	3--	-----	---	PURCHASED SERVICES	750.00	0.00	750.00
21	E	---	411	-----	---	GENERAL SUPPLIES	5,000.00	0.00	5,000.00
21	E	---	439	-----	---	OTHER MEDIA	1,373.00	0.00	1,373.00
21	E	---	4--	-----	---	NON-CAPITAL OBJECTS	6,373.00	0.00	6,373.00
21	E	---	551	-----	---	ADDITIONAL EQUIPMENT	13,150.00	0.00	13,150.00
21	E	---	5--	-----	---	CAPITAL OBJECTS	13,150.00	0.00	13,150.00
21	E	---	943	-----	---	PUPIL DUES/FEES	5,000.00	0.00	5,000.00
21	E	---	969	-----	---	OTHER ADJUSTMENTS	103.00	0.00	103.00
21	E	---	999	-----	---	OTHER MISCELLANEOUS	204,175.00	0.00	204,175.00
21	E	---	9--	-----	---	DUES/FEES/MISCL.	209,278.00	0.00	209,278.00
21	-	---	---	-----	---	SPECIAL REVENUE TRUST FUND	229,551.00	0.00	229,551.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23	2022-23	2022-23
							Preliminary Budget	October Adjustments	Proposed Original
27	E	---	148	-----	---	CASH-IN-LIEU-HEALTH INSURANCE	40,107.00	-17,694.00	22,413.00
27	E	---	149	-----	---	CASH-IN-LIEU-DENTAL INSURANCE	1,058.00	79.00	1,137.00
27	E	---	169	-----	---	OTHER ADMIN.SALARIES	130,920.00	3,148.00	134,068.00
27	E	---	171	-----	---	TEACHER SALARIES	2,870,223.00	616.00	2,870,839.00
27	E	---	172	-----	---	OTHER CERT. SALARIES	161,095.00	294.00	161,389.00
27	E	---	174	-----	---	PROF.GUIDANCE SALARY	55,080.00	-145.00	54,935.00
27	E	---	176	-----	---	SOCIAL WORKER SALARY	115,569.00	1,216.00	116,785.00
27	E	---	177	-----	---	PSYCHOLOGIST SALARY	162,609.00	-1,553.00	161,056.00
27	E	---	187	-----	---	DRIVER	0.00	6,768.00	6,768.00
27	E	---	195	-----	---	SUBST.TEACHER SALARY	45,000.00	0.00	45,000.00
27	E	---	196	-----	---	SECR./CLER. SALARIES	45,825.00	2,930.00	48,755.00
27	E	---	197	-----	---	TEACHER AIDE SALARY	1,068,158.00	104,693.00	1,172,851.00
27	E	---	199	-----	---	OTHER SALARIES/WAGES	4,000.00	0.00	4,000.00
27	E	---	1--	-----	---	SALARIES AND WAGES	4,699,644.00	100,352.00	4,799,996.00
27	E	---	212	-----	---	EMPLR SHARE RETIREMT	298,249.00	14,021.00	312,270.00
27	E	---	218	-----	---	EMPE.BEN.TRUST CNTRB	196,660.00	0.00	196,660.00
27	E	---	222	-----	---	EMPLR SHARE SOC.SEC.	336,102.00	8,757.00	344,859.00
27	E	---	230	-----	---	LIFE INSURANCE	7,673.00	3,528.00	11,201.00
27	E	---	241	-----	---	MEDICAL INSURANCE	1,268,563.00	39,119.00	1,307,682.00
27	E	---	243	-----	---	DENTAL INSURANCE	108,011.00	-488.00	107,523.00
27	E	---	248	-----	---	HEALTH SAVINGS ACCOUNT	384,617.00	14,720.00	399,337.00
27	E	---	251	-----	---	LONG-TERM DISAB.INS.	15,795.00	1,126.00	16,921.00
27	E	---	2--	-----	---	EMPLOYEE BENEFITS	2,615,670.00	80,783.00	2,696,453.00
27	E	---	310	-----	---	PERSONAL SERVICES	331,550.00	17,250.00	348,800.00
27	E	---	341	-----	---	PUPIL TRAVEL	405,305.00	-67,973.00	337,332.00
27	E	---	342	-----	---	EMPLOYEE TRAVEL	4,300.00	0.00	4,300.00
27	E	---	348	-----	---	FUEL FOR VEHICLES	1,000.00	0.00	1,000.00
27	E	---	362	-----	---	SOFTWARE AS A SERVICE	7,410.00	0.00	7,410.00
27	E	---	370	-----	---	PAYMENT-NON-GOVT AGENCIES	380,000.00	0.00	380,000.00
27	E	---	373	-----	---	INSTRUCT PYMTS-PRIVATE SCHOOLS	4,800.00	0.00	4,800.00
27	E	---	383	-----	---	INTERDIST.TRANS.AIDS	50,000.00	0.00	50,000.00
27	E	---	386	-----	---	PAYMENT TO CESA	114,600.00	0.00	114,600.00
27	E	---	3--	-----	---	PURCHASED SERVICES	1,298,965.00	-50,723.00	1,248,242.00
27	E	---	411	-----	---	GENERAL SUPPLIES	47,852.00	20,583.00	68,435.00
27	E	---	415	-----	---	FOOD	3,350.00	0.00	3,350.00
27	E	---	417	-----	---	PAPER	450.00	0.00	450.00
27	E	---	439	-----	---	OTHER MEDIA	1,495.00	0.00	1,495.00
27	E	---	440	-----	---	NON-CAPITAL EQUIP.	4,975.00	0.00	4,975.00
27	E	---	449	-----	---	OTH. NON-CAP. EQUIP.	2,500.00	0.00	2,500.00
27	E	---	470	-----	---	WORKBOOKS--TEXTBOOKS	1,500.00	0.00	1,500.00
27	E	---	480	-----	---	SUPPLIES--TECH RELATED	2,900.00	0.00	2,900.00
27	E	---	490	-----	---	OTH NON-CAP. OBJECTS	3,600.00	0.00	3,600.00
27	E	---	4--	-----	---	NON-CAPITAL OBJECTS	68,622.00	20,583.00	89,205.00
27	E	---	551	-----	---	ADDITIONAL EQUIPMENT	2,500.00	0.00	2,500.00
27	E	---	5--	-----	---	CAPITAL OBJECTS	2,500.00	0.00	2,500.00
27	E	---	941	-----	---	DIST DUES/FEES	150.00	0.00	150.00
27	E	---	942	-----	---	EMPLOYEE DUES/FEES	3,050.00	0.00	3,050.00
27	E	---	943	-----	---	PUPIL DUES/FEES	7,200.00	0.00	7,200.00
27	E	---	9--	-----	---	DUES/FEES/MISCL.	10,400.00	0.00	10,400.00
27	-	---	---	-----	---	SPECIAL ED. & RELATED SERVICES	8,695,801.00	150,995.00	8,846,796.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23 Preliminary Budget	2022-23 October Adjustments	2022-23 Proposed Original
38	E	---	675	-----	---	LONG-TERM BOND PRINC	125,000.00	0.00	125,000.00
38	E	---	685	-----	---	LONG-TERM BOND INTER	70,250.00	0.00	70,250.00
38	E	---	6--	-----	---	DEBT RETIREMENT	195,250.00	0.00	195,250.00
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	195,250.00	0.00	195,250.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23 Preliminary Budget	2022-23 October Adjustments	2022-23 Proposed Original
39	E	---	675	-----	---	LONG-TERM BOND PRINC	875,000.00	335,000.00	1,210,000.00
39	E	---	685	-----	---	LONG-TERM BOND INTER	30,250.00	-3,749.00	26,501.00
39	E	---	6--	-----	---	DEBT RETIREMENT	905,250.00	331,251.00	1,236,501.00
39	-	---	---	-----	---	REFERENDUM APPROVED DEBT	905,250.00	331,251.00	1,236,501.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23 Preliminary Budget	2022-23 October Adjustments	2022-23 Proposed Original
49	E	---	327	-----	---	CONSTRUCTION SERVICES	354,234.00	0.00	354,234.00
49	E	---	3--	-----	---	PURCHASED SERVICES	354,234.00	0.00	354,234.00
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS	354,234.00	0.00	354,234.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23	2022-23	2022-23
							Preliminary Budget	October Adjustments	Proposed Original
50	E	---	169	-----	---	OTHER ADMIN.SALARIES	74,189.00	-219.00	73,970.00
50	E	---	181	-----	---	CUSTODIAL SALARIES	35,059.00	-1,817.00	33,242.00
50	E	---	184	-----	---	COOKS SALARIES	349,142.00	92,551.00	441,693.00
50	E	---	186	-----	---	FOOD SERVICE CLERICAL SALARY	13,813.00	-130.00	13,683.00
50	E	---	1--	-----	---	SALARIES AND WAGES	472,203.00	90,385.00	562,588.00
50	E	---	212	-----	---	EMPLR SHARE RETIREMT	24,531.00	7,063.00	31,594.00
50	E	---	218	-----	---	EMPE.BEN.TRUST CNTRB	11,223.00	0.00	11,223.00
50	E	---	222	-----	---	EMPLR SHARE SOC.SEC.	32,750.00	7,748.00	40,498.00
50	E	---	230	-----	---	LIFE INSURANCE	343.00	1,208.00	1,551.00
50	E	---	241	-----	---	MEDICAL INSURANCE	90,693.00	53,471.00	144,164.00
50	E	---	243	-----	---	DENTAL INSURANCE	8,460.00	2,605.00	11,065.00
50	E	---	248	-----	---	HEALTH SAVINGS ACCOUNT	20,419.00	22,000.00	42,419.00
50	E	---	251	-----	---	LONG-TERM DISAB.INS.	922.00	261.00	1,183.00
50	E	---	2--	-----	---	EMPLOYEE BENEFITS	189,341.00	94,356.00	283,697.00
50	E	---	310	-----	---	PERSONAL SERVICES	3,500.00	0.00	3,500.00
50	E	---	324	-----	---	NON-TECHNOLOGY REPAIRS & MAINT	7,500.00	0.00	7,500.00
50	E	---	342	-----	---	EMPLOYEE TRAVEL	3,000.00	0.00	3,000.00
50	E	---	348	-----	---	FUEL FOR VEHICLES	3,200.00	0.00	3,200.00
50	E	---	360	-----	---	TECH & SOFTWARE SERVICES	10,000.00	0.00	10,000.00
50	E	---	362	-----	---	SOFTWARE AS A SERVICE	0.00	8,703.00	8,703.00
50	E	---	3--	-----	---	PURCHASED SERVICES	27,200.00	8,703.00	35,903.00
50	E	---	414	-----	---	MILK	74,744.00	0.00	74,744.00
50	E	---	415	-----	---	FOOD	388,545.00	0.00	388,545.00
50	E	---	419	-----	---	OTHER SUPPLIES	21,730.00	0.00	21,730.00
50	E	---	440	-----	---	NON-CAPITAL EQUIP.	30,000.00	0.00	30,000.00
50	E	---	480	-----	---	SUPPLIES--TECH RELATED	5,000.00	0.00	5,000.00
50	E	---	4--	-----	---	NON-CAPITAL OBJECTS	520,019.00	0.00	520,019.00
50	E	---	551	-----	---	ADDITIONAL EQUIPMENT	21,000.00	0.00	21,000.00
50	E	---	561	-----	---	REPLACEMENT EQUIPMENT	15,000.00	0.00	15,000.00
50	E	---	5--	-----	---	CAPITAL OBJECTS	36,000.00	0.00	36,000.00
50	E	---	941	-----	---	DIST DUES/FEES	1,000.00	0.00	1,000.00
50	E	---	942	-----	---	EMPLOYEE DUES/FEES	500.00	0.00	500.00
50	E	---	9--	-----	---	DUES/FEES/MISCL.	1,500.00	0.00	1,500.00
50	-	---	---	-----	---	FOOD SERVICE FUND	1,246,263.00	193,444.00	1,439,707.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23	2022-23	2022-23
							Preliminary Budget	October Adjustments	Proposed Original
73	E	---	941	-----	---	DIST DUES/FEES	750.00	0.00	750.00
73	E	---	991	-----	---	TRUST FUND EXPENDIT.	1,044,826.00	0.00	1,044,826.00
73	E	---	994	-----	---	IMPLICIT RATE SUBSIDY	205,123.00	0.00	205,123.00
73	E	---	998	-----	---	UNREALIZED LOSS ON INVESTMENTS	75,000.00	75,000.00	150,000.00
73	E	---	9--	-----	---	DUES/FEES/MISCL.	1,325,699.00	75,000.00	1,400,699.00
73	-	---	---	-----	---	EMPLOYEE BENEFIT FUND	1,325,699.00	75,000.00	1,400,699.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23 Preliminary Budget	2022-23 October Adjustments	2022-23 Proposed Original
80	E	---	199	-----	---	OTHER SALARIES/WAGES	17,713.00	0.00	17,713.00
80	E	---	1--	-----	---	SALARIES AND WAGES	17,713.00	0.00	17,713.00
80	E	---	212	-----	---	EMPLR SHARE RETIREMT	520.00	12.00	532.00
80	E	---	222	-----	---	EMPLR SHARE SOC.SEC.	612.00	0.00	612.00
80	E	---	2--	-----	---	EMPLOYEE BENEFITS	1,132.00	12.00	1,144.00
80	-	---	---	-----	---	COMMUNITY SERVICE	18,845.00	12.00	18,857.00

Fd	T	Loc	Obj	Func	Prj	Function	2022-23 Preliminary Budget	2022-23 October Adjustments	2022-23 Proposed Original
95	E	---	172	-----	---	OTHER CERT. SALARIES	5,284.00	114.00	5,398.00
95	E	---	1--	-----	---	SALARIES AND WAGES	5,284.00	114.00	5,398.00
95	E	---	212	-----	---	EMPLR SHARE RETIREMT	0.00	296.00	296.00
95	E	---	222	-----	---	EMPLR SHARE SOC.SEC.	750.00	-454.00	296.00
95	E	---	2--	-----	---	EMPLOYEE BENEFITS	750.00	-158.00	592.00
95	E	---	310	-----	---	PERSONAL SERVICES	2,215.00	-565.00	1,650.00
95	E	---	342	-----	---	EMPLOYEE TRAVEL	2,383.00	842.00	3,225.00
95	E	---	360	-----	---	TECH & SOFTWARE SERVICES	0.00	830.00	830.00
95	E	---	362	-----	---	SOFTWARE AS A SERVICE	972.00	-972.00	0.00
95	E	---	3--	-----	---	PURCHASED SERVICES	5,570.00	135.00	5,705.00
95	E	---	411	-----	---	GENERAL SUPPLIES	178.00	-178.00	0.00
95	E	---	440	-----	---	NON-CAPITAL EQUIP.	1,067.00	-542.00	525.00
95	E	---	4--	-----	---	NON-CAPITAL OBJECTS	1,245.00	-720.00	525.00
95	-	---	---	-----	---	COOP PROGRAMS-FISCAL AGENT	12,849.00	-629.00	12,220.00

<u>Fd</u>	<u>T</u>	<u>Loc</u>	<u>Obj</u>	<u>Func</u>	<u>Prj</u>	<u>Function</u>	<u>2022-23</u> <u>Preliminary Budget</u>	<u>2022-23</u> <u>October Adjustments</u>	<u>2022-23</u> <u>Proposed Original</u>
Grand Expense Totals							55,050,469.00	1,110,620.00	56,161,089.00

Number of Accounts: 3014

***** End of report *****