

# Public Hearing Hill School District FY 2022-2023 Budget Committee Proposal

7 p.m. Wednesday, February 16, 2022 Amsden Auditorium, Jennie D. Blake School

## School Budget Public Hearing Agenda

- 1. Call Meeting to Order / Introduce the Budget Committee
- 2. Public Hearing Ground Rules
- 3. FY23 Budget Comparison by Function
- 4. FY23 Estimated Tax Rate per \$1,000 Property Valuation
- 5. Staffing and Organization
- 6. Total Compensation Comparison
- 7. What happened to the \$107,750 annual savings from Bond payoff?
- 8. Review Warrant Articles
- 9. Close Public Hearing
- 10. Open Budget Committee Deliberation Meeting

### **Appendix**

- Detailed Ledger Budget Comparison by Function with Chart
- Detailed Ledger FY2022-2023 Revenue Estimates

## This Years BUDGET COMMITTEE MEMBERS (11 PEOPLE):

	Years on Budget		
Name	Committee	Term Ends	Role
Joann Irving	2 Years	2022	Committee Member
Paula McDonough	4 Years	2022	Committee Member
Tom Seymour	10 Years	2022	Selectmen Ex-Officio
Carol Snow-Asher	2 Years	2022	School Board Ex-Officio
Thomas Pavelka	1 Year	2022	Committee Member
Wendy Rosa	1 Year	2022	Committee Member
Marshall Bennett	2 Years	2023	Committee Member
Betty Hanks	2 Years	2023	Committee Member
Paul Meyerhoefer	18 Years	2023	Committee Member
Don Moyer	2 Years	2024	Chair
Chris Vlitas	1 Year	2024	Secretary

14 Meetings, 40+ Hours of Work

## School Budget Public Hearing Ground Rules

- The budget committee's draft proposal for the Hill School District FY 2022-2023 Budget Committee Proposal will be read to the public with questions and comments taken as we review each agenda item.
- Only questions and comments related to the budget will be addressed.
- After all questions and comments addressed the public hearing will be closed and the budget committee will open a meeting to deliberate on the final budget committee's proposal.
- The budget committee deliberation meeting will be open to the public but there will be no public input at that time.
- No Public votes will be taken during today's hearing. Voting will occur during March 16th, 2022 Hill School District Meeting scheduled to begin at 7 p.m. in the Amsden Auditorium, Jennie D. Blake School.
- Final draft of the School budget, revenues, and warrant articles will be published in the 2021 Town Report and available at the town office, town clerk's office, and library; target date of March 1, 2022

	1 1 2	. •	Budget		ompa	111	on by	1	uniction	•	E	BC I	Proposed -			
			1		2		3		4		5 F	Y2	2 Adopted			
Account			FY20		FY21		•		FY23 SB		FY23 BC		•	Percent		
Function	Description		Expended	-	Expended	_	22 Adopted	3, 3	Proposed		Proposed	_	Doll Diff	Diff		
1100	Instructional	5	1,211,701	\$	1,214,906	\$	1,316,972	\$	The Market St.	\$	1,391,884		74,912	5.69%		
1210	Special Education	\$	133,170	\$	131,863	\$	148,114	\$	150,608	5	148,648		534	0.36%		
1220	Special Education/ESY	5	3,197	\$	690	\$	3,320	\$	3,484	5	3,386	5	66	1.99%		
1410	Pupil Services/Co-Curricular	\$	3,850	5	1,051	\$	3,014	\$	3,014	5	3,014	\$		0.00%		
2122	Guidance Services	5	12,824	\$	15,813	\$	17,723	\$	18,255	\$	17,723	\$		0.00%		
2134	Health Services	5	23,788	\$	26,823	\$	29,521	5	30,324	\$	29,521	\$	2	0.00%		
2140	Psychological Services	5	3,462	\$	60	\$	4,000	\$	4,000	\$	4,000	5		0.00%		
2152	Speech Services	5	24,962	\$	26,060	\$	30,397	\$	34,648	\$	34,260	\$	3,863	12.71%		
2162	Physical Therapy Services	5	3,034	\$	641	\$	4,000	\$	4,000	\$	4,000	\$		0.00%		
2163	Occupational Therapy Services	5	8,536	\$	12,078	\$	15,100	5	22,445	5	22,445	5	7,345	48.64%		
2190	Behavior Services	\$		\$	-	\$	5,000	\$	6,000	\$	6,000	\$	1,000	20.00%		
2213	Instructional Training	5	641	\$	2,706	\$	1,600	\$	1,500	5	1,500	\$	(100)	-6.25%		
2222	Educational Media	5	213	5	200	\$	200	\$	200	\$	200	\$		0.00%		
2223	Audiovisual Services	5	100	5	100	5	100	5	100	5	100	5		0.00%		
2311	School Board	5	4,751	5	4,733	5	6,218	5	6,218	5	6,218			0.00%		
2312	Board Clerk Services	\$	2,907	5	4,010	5	3,505	5		5	3,614		109	3.11%		
2313	Treasurer Services	\$	861	5	3	\$	876	5	7	5	2012 DOS	\$		0.00%		
2314	Election Services	5	261	Ś	163	\$	330	S		S	330	100	9	0.00%		
2317	Audit Services	s	5,000	S	200	5	5,000	5	5,000	-	5,000	300		0.00%		
2318	Legal Services	5	3,465	Š	6,401	\$	4,000	Š	4,000	-	4,000			0.00%		
2321	Office of the Superintendent	s	113,122	Š	140,894	5	121,385	S	200000000000000000000000000000000000000	5	124,684		3,299	2.72%		
2410	Office of the Principal	\$	114,452	5	122,711	5	117,857	11.0	120,817	-	117,801		(56)	-0.05%		
2620	Operation of Plant Maintenance	5	114,402	5	92,264	5	107,182	5	108,461	-	106,920		(262)	-0.24%		
2621	Care & Upkeep of Buildings	5	1000	5	6,910	5		S	2000	\$		5	(202)	0.00%		
2630	Grounds Maintenance	5	987	5	507	5	1,050	5	1,050	5	1,050	\$		0.00%		
2640	Equipment Maintenance	5	11,665	5	10,623	5	8,670	S		5	8,670			0.00%		
2721	Student Transportation	Š	49,763	5	58,260	5	61,804	S	D-070-050 Te	5		Š	2,471	4.00%		
2722	Special Transporation	\$	43,703	5	50,200	5	02,004	s	1.500	\$	Sec System .	5	77.31	0.00%		
2725	Field Trip Transportation	\$	1,948	Š	2,352	5	4,784	S	4,975	5	4,975	Š	191	3.99%		
21.3120	Food Service	5	32,006	5	33,173	5	49,947	Š		5	49,236	5	(711)	-1.42%		
5110	Debt Service/Principal	5	95,000	5	100,000	5	100,000	5	10,040	5	75,230			-100.00%		
5120	Debt Service/Interest	5	12,625	5	7,750	5	7,750	5	- 3	5		5	(7,750)	-100.00%		
10.5221	Food Service Transfer - From GF	5	15,333	5	14,750	5	19,947	Š	29,415	5	28,736		8,789	44.06%		
21.5221	Food Service Transfer - To FS	5	(15,333)	10.70	(14,750)		(19,947)	100	(29,415)	-	(28,736)	1.5	(8,789)	44.06%		
				5	15,000		(13,347)	5	125,4151	0	(20,730)	1	(0,703)			
5251	Transfer to Capital Reserve TOTALS:	5		5		5	2,179,419	5	2,185,926	5	2,164,330	\$	(15,089)	0.00%		
		2	2,007,693		2,038,745	_				_				-0.69%		
	TOTAL Grant Funds:	5	176,112	_	43,420	\$	1	\$	55,276	\$	the same and the s	5	276	0.50%		
	TOTAL Appropriation:	5	2,183,805	Þ	2,082,165	>	2,234,419	\$	2,241,202	\$	2,219,606	\$	(14,813)	-0.66%		
							1		1		1					
							FY22		School		Budget			ommittee		
													\$\$ Diff fr	om FY22		
	Budget Committee / S	chc	ol Board	D	ifference	;			FY22 Adop	ote	d FY23 I	Pro	pposed	\$ Diff		
Schoo	l Board recommendation	า: :	3% Wage	ı	ocrease						\$2,241,202			1.202	\$6,78	
301100								\$2,234,419		\$2,234,419 \$2,21			_, :			

#### FY2022-2023 Estimated Tax Rate per \$1,000 Property Valuation

				• •				<u> </u>	
	F	Y21 Actual	F`	/22 Budget	F'	Y23 SB Est.	F	Y23 BC Est.	
Total Estimated Revenue for all Funds	\$	2,141,223	\$	2,226,685	\$	2,241,201	\$	2,219,606	\$ (7,079)
All Funds - Total Appropriation	\$	2,141,223	\$	2,226,685	\$	2,241,201	\$	2,219,606	
Less Voted from Fund Balance to Reduce Taxes			\$	(151,618)	\$	(106,022)	\$	(106,022)	Estimated from 5YR Average
Less Voted from Fund Balance (Warrant Articles)									
Less Other Revenue			\$	(127,973)	\$	(78,876)	\$	(78,876)	
Less NH State Adequacy Aid			\$	(399,322)	\$	(488,074)	\$	(448,074)	
Less Retained NH Statewide Property Tax (SWEPT)			\$	(171,463)	\$	(129,500)	\$	(129,500)	
Net Local Education Tax (Net Assessment)			\$	1,376,309	\$	1,480,729	\$	1,459,134	\$82,825 increase for FY23 BC Est.
DRA Local Ed Tax Rate	\$	15.11	\$	14.55	\$	15.66	\$	15.43	
DRA State Ed Tax Rate	\$	1.88	\$	1.91	\$	1.44	\$	1.44	
DRA Total Tax Rate per \$1,000	\$	16.99	\$	16.46	\$	17.10	\$	16.87	
-									ı

3.03%	2.49%	F125 Estimated	Tax Incre

		2020 Valuations used to est. rates above						
State Tax Valuation (without Utilities)	\$ 89,927,852	\$ 89,927,852	\$ 89,927,852	\$ 89,927,852				
Local Tax Valuation (with Utilities)	\$ 94,560,552	\$ 94,560,552	\$ 94,560,552	\$ 94,560,552				

#### What do these tax increases mean on a \$200,000 home?

#### **Budget Committee Recommended Budget:**

- 0% Wage Increase = 2.49% Estimated increase in DRA Total Tax Rate per \$1,000
- \$200,000 Property Valuation = \$82 dollar increase to your education tax

#### **School Board Recommended Budget with 3% wage increase:**

- 3% Increase = 3.89% Estimated Increase in DRA Total Tax Rate per \$1,000
- \$200,000 =\$128 dollar increase to your education tax

#### The total annual difference between the two is \$46.00 on \$200,000 property valuation

Note: The detailed Revenue page can be found in the appendix on page 16 of this packet

## **Staffing and Organization**

#### **Staffing Levels Driven by Specialized Skills**

9 Full Time Positions Receiving Benefits	40 Hour Workweek	FTE
5 Full time Classroom Teachers (8 grades Pre-K through 6th)	200	5.0
1 Full Time Special Ed teacher	40	1.0
1 Full Time dual role Superintendent (33%) / Principal (67%)	40	1.0
1 Full Time - (Fin. Asst, Off. Mgr., Admin Asst, HR, Grant Writer)	40	1.0
1 Full time Custodian	40	1.0
Fulltime with Benefits Hours per Week=	360.0	9.0

	Hours per		
*10 Part Time Positions / NO Benefits	Week	FTE	
School Nurse	29.5	0.74	
Guidance Counselor	16	0.40	State Defined
Art	8	0.20	00000 = 0111100
Music	8	0.20	Adequate Education
Science, Technology, Engineering and Math (STEAM)	8	0.20	
1100 (INST) Paraprofessionals	44.4	1.11	
1210 (SPED) Paraprofessionals	29.5	0.74	Fed. Defined Spec.
2152 (SPCH) = .38 = Paraprofessionals	12.5	0.38	Educ. Svcs
21.3120 Food Service	29.5	0.74	
Part Time, No Benefits Hours per Week	185.4	4.6	

<sup>\*</sup>Part Time/No Benefits = max 29.5 hours per week

	Annual		1
7 Annual Contracted Services - No Benefits	Hours	FTE	
2140.330 Psychological Services	30	0.02	
2152.330 Speech Therapist	308	0.19	Federal Defined
2162.330 Physical Therapy	36	0.02	Special Education
2163.330 Occupational Services	302	0.19	Services
2190 Behavioral Services	51	0.03	
1100.321 Instruction Services (Phys Ed contract)	304	0.20	
2317.330 Audit School Board	NA	NA	Fixed Price Contract
2318.330 Legal School Board	14	0.009	1
2321.330 - Other Professional Services	100	0.06	1
2321.330 - Tech Services	100	0.06	]
Contracted, No Benefits Hours per YEAR	1245.0	0.8	

<sup>\*</sup>Contractor FTE = 40 wks/per year, 40 hour workweek

**GRAND TOTAL - FULL TIME EQUIVALENT EMPLOYEES = 14.4** 

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<u>Full Time Equivalent Definition (FTE):</u> FTE Represents an employees expected total hours worked divided by the employers hours for a full time position.

<u>Example:</u> If the employer has a 40 hour work week and a part time employee is expected to work 20 hours/week that employee is 0.5 FTE

Fulltime = 1600 annual hours

## **Total Compensation - Wages, Benefits and Contracted Services**

			F'	Y23 SB	F	Y 23 BC		
	FY22	Adopted	Reco	ommends	Reco	ommends	BC D	Difference
Wages	\$	614,345	\$	621,867	\$	604,426	\$	(17,441)
Benefits (9 Full Time Empoyees ONLY)	\$	231,784	\$	240,768	\$	236,603	\$	(4,165)

			FY23 SB	FY 23 BC	BC - FY22	
Annual Contracted Services - No Benefits (Not-to-Exceed Contracts)	FY22	Adopted	Recommends	Recommends	\$Difference	:e
2140.330 Psychological Services (30 hours of contracted services)	\$	4,000	\$ 4,000	\$ 4,000	\$	-
2152.330 Speech Therapist (308 hours of contracted services)	\$	19,745	\$ 21,225	\$ 21,225	\$ 1,	,480
2162.330 Physical Therapy (36 hours of contracted services)	\$	4,000	\$ 4,000	\$ 4,000	\$	
2163.330 **Occupational Services (302 hours of contracted services)	\$	15,000	\$ 22,345	\$ 22,345	\$ 7,	,345
2190.330 Behavioral Services (51 hours of contracted services)	\$	5,000	\$ 6,000	\$ 6,000	\$ 1,	,000
2317.330 Audit School Board	\$	5,000	\$ 5,000	\$ 5,000	\$	-
2318.330 Legal School Board	\$	4,000	\$ 4,000	\$ 4,000	\$	-
2321.330 - Other Prof. Services (100 hours contracted services) - Bus. Admin.	\$	10,000	\$ 15,000	\$ 15,000	\$ 5,0	,000
2321.330 - Tech Services (100 hours of contracted services) - IT Support	\$	10,000	\$ 10,000	\$ 10,000	\$	-
Total Annual Contracted Services:	\$	76,745	\$ 91,570	\$ 91,570	\$ 14,8	325

			FY23 SB		FY 23 BC		
	FY	/22 Adopted	Recommends	R	ecommends	ВС	Difference
Wages	\$	614,345	\$ 621,867	\$	604,426	\$	(9,919)
Benefits	\$	231,784	\$ 240,768	\$	236,603	\$	4,819
Contracted Services	\$	76,745	\$ 91,570	\$	91,570	\$	14,825
Grand Total: Wages, Benefits and Contracted Services	\$	922,874	\$ 954,205	\$	932,599	\$	9,725

### What happened to the \$107,750 annual savings from Bond payoff?

#### **Six Account Functions consumed \$92,890 of the savings**

• 1100 Instruction	increase of	\$74,912
<ul> <li>2152 Speech Services</li> </ul>	increase of	\$3,863
<ul> <li>2163 Occupational Therapy Services</li> </ul>	increase of	7,345
<ul> <li>2190 Behavior Services</li> </ul>	increase of	\$1,000
<ul> <li>2321 Office of Superintendent</li> </ul>	increase of	\$3,299
<ul> <li>Student Transportation</li> </ul>	increase of	\$2,471
		\$92,890

FY23 Change - Function 1100 Instructional													
Acct Func	Description	FY20 Expended		F	Y21 Expended	FY22 Adopted		FY23 Proposed		Doll Diff	Percent Diff		
1100	Instructional	\$	1,211,701	\$	1,214,906	\$	1,316,972	\$ 1,391,884	\$	74,912	5.69%		
1) Change in	Newfound MS/HS Tuition	and	d Student Mix	<b>(</b>									
	Tuition Rate Change	Tuition Rate Change FY22 Tui					Dollar Diff	Percent Diff	۸ [	lewfound Dis	istrict uses Formula		
	Middle School Tuition	\$	16,062	\$	14,404	\$	(1,658)	-10.3%	-				
	High School Tuition	\$	14,290	\$	16,311	\$	2,021	14.1%	to calculate Annual Tuition				
					·		•						

FY 22 Tu	ition	FY22 Count	FY22 Rate	FY22 Tuition
Middle Sc	ıool	20	\$ 16,062	\$ 329,212
High Sc	ıool	38	\$ 14,290	\$ 543,020

FY23 Tuition	FY23 Count	FY23 Rate			FY23 Tuition	FY22 Doll Diff		Increased
Middle School	13	\$	14,404	\$	187,252	\$ (141,960)		FY23 Tuition =
High School	47	\$	16,311	\$	766,617	\$ 223,597	\$	81,637

2) Remaining Func 1100 Line Item Chang	es			
	FY22 Adopted	FY23 Proposed		Doll Diff
Salary Teachers \$		245,969		(11,905) \$11,200 Phys. Ed position moved to Contracted Svc.
Salary - Teacher Assistant \$	31,384	\$ 23,607	\$	(7,777) Hours shifted to 2152 Speech Services
Salary - Substitute Teacher \$	5,021	\$ 6,500	\$	1,479 Subs getting higher hourly rate (higher demand and inflation)
Heath Insurance \$	48,613	\$ 51,627	\$	3,014 6.02% increase in Healthcare Premium
Dental Insurance \$	2,256	\$ 2,309	\$	53 Increased Dental Insurance Premium
FICA-Regular Education \$	22,626	\$ 21,120	\$	(1,506)
Teacher Retirement \$	47,279	\$ 47,279	\$	Reduced by moving Phy Ed to Contracted Service
Unemployment Compensation \$	3,874	\$ 3,617	\$	(258)
Workers Comp \$	1,656	\$ 1,546	\$	(110)
Instruction Services \$	-	\$ 11,200	\$	11,200
Supplies Art \$	600	\$ 500	\$	(100)
Supplies General Education \$		2,750	\$	(250)
Books/Print Material - Reading \$	2,500	\$ 3,000	\$	500
Books/Print Material - Kindergarden \$	1,000	\$ 500	\$	(500) Not Fire 4400
Software/Computer Technology \$	4,100	\$ 4,225	\$	Net Func 1100
New Computers \$ Comp \$	3,920	\$ 3,230	\$	(690) Reductions =
				\$ (6,725)
		Grand	l To	otal Function 1100 FY22 Dollar Difference = \$ 74,912

# DRAFT: HILL SCHOOL DISTRICT WARRANT 2022

#### THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Hill qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE AMSDEN AUDITORIUM IN SAID DISTRICT ON THE SIXTEENTH DAY OF MARCH 2022 AT 7:00 P.M. TO ACT ON THE FOLLOWING ARTICLES:

**ARTICLE 1:** TO SEE if the School District will accept the reports of agents, auditors, committees or offices as written in the Annual Report.

**ARTICLE 2:** TO SET the salaries of the School Board and other officers or agents of the School District or take any other action in relation thereto. The salaries determined by the School District under this article will be included in the amount raised and appropriated under Article 3 as seen below:

School Board Chairperson	500
School Board Members	450
Truant Officer	15
Moderator	60
School Board Clerk	100
Treasurer	800

**ARTICLE 3 Operating Budget:** TO SEE if the School District will vote to raise and appropriate the Budget Committee's recommended amount of \$2,219,606 (Two Million, Two Hundred Nineteen Thousand, Six Hundred and Six Dollars) for the support of schools, for the payment of salaries for the school district officials and agents, and for the repayment of the statutory obligations of the School District. The School Board recommends \$2,241,202 (Two Million, Two Hundred Forty-One Thousand, Two Hundred Two Dollars). **(Majority vote required)** 

**ARTICLE 4 Tuition Capital Reserve:** TO SEE if the School District will vote to raise and appropriate thirty-two thousand dollars (\$32,000) to be added to the Tuition Capital Reserve Fund (a previously established capital reserve) with such amount to be funded from taxation, for the payment of out-of-district tuition in the situation where budgeted funds may be unavailable. The School Board and Budget Committee recommend this appropriation. (**Majority vote required**)

Hill School District Warrant For SY 2022-23 Page Two

**ARTICLE 5 Special Education Capital Reserve:** TO SEE if the School District will vote to raise and appropriate five thousand dollars (\$5,000) to be added to the Special Education Capital Reserve Fund (a previously established capital reserve), with such amount to be funded from the June 30, 2022, unassigned fund balance available for transfer on July 1, 2022. The School Board and Budget Committee recommend this appropriation. (**Majority vote required**)

**ARTICLE 6:** TO SEE if the School District will vote to raise and appropriate Ten thousand dollars (\$10,000) to be added to the School Building and Maintenance Expendable Trust Fund (a previously established expendable trust fund), with such amount to be funded from the June 30, 2022, unassigned fund balance available for transfer on July 1, 2022. The School Board and Budget Committee recommend approval of this appropriation. (**Majority vote required**)

**ARTICLE 7:** To transact any other business that may legally come before the meeting.

GIVEN UNDER OUR HANDS AND SEAL AT HILL, NEW HAMPSHIRE ON THIS 16TH DAY OF FEBRUARY 2022.

Carol Asher	
	> School Board
Michele Munson	
<u>Charles Estes</u>	

A TRUE COPY OF WARRANT – ATTEST

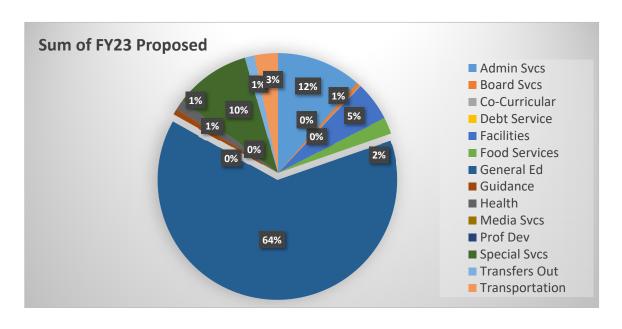
- Close Public Hearing
- Open Budget Committee Meeting for Deliberation

## **Appendix**

- Detailed Ledger Budget Comparison by Function with Chart
- Detailed Ledger FY2022-2023 Revenue Estimates

#### **FY23 Budget Comparison by Function**

Description   Description   Expended   Expended   Proposed   Proposed   Doll Off   Diff	Account		FY20		FY21			FY23 SB	FY23 BC				Percent
1210   Special Education   S   133,170   S   131,863   S   148,114   S   150,608   S   148,648   S   534   0.36%   1220   Special Education/ESY   S   3,197   S   699   S   3,320   S   3,488   S   3,386   S   66   1.99%   1410   Pupil Services/Co-Curricular   S   3,850   S   1,051   S   3,014   S   3,014   S   0.00%   2122   Guidance Services   S   12,824   S   15,813   S   17,723   S   18,255   S   17,723   S   0.00%   2134   Health Services   S   23,788   S   662,23   S   29,521   S   0.00%   2140   Psychological Services   S   3,462   S   60   S   4,000   S   4,000   S   4,000   S   0.00%   2152   Speech Services   S   24,962   S   26,660   S   30,337   S   34,648   S   34,260   S   3,863   12,718   2162   Physical Therapy Services   S   3,345   S   641   S   4,000   S   4,000   S   4,000   S   0.00%   2163   Occupational Therapy Services   S   8,536   S   12,078   S   15,100   S   22,445   S   22,445   S   7,345   48,64%   2190   Behavior Services   S   8,536   S   12,078   S   15,100   S   22,445   S   22,445   S   7,345   48,64%   2222   Educational Media   S   213   S   200   S   200   S   200   S   1,500   S   1,500   S   1,000   S   2,000   S	Function	Description	Expended	- 1	Expended	FY	22 Adopted	Proposed		Proposed	[	Ooll Diff	Diff
1220   Special Education/ESY   \$ 3,197   \$ 690   \$ 3,320   \$ 3,484   \$ 3,386   \$ 66   1.99%     1410   Pupil Services/Co-Curricular   \$ 3,850   \$ 1,581   \$ 3,014   \$ 3,014   \$ 3,014   \$ - 0.00%     2122   Guidance Services   \$ 12,824   \$ 15,813   \$ 1,7723   \$ 1 8,255   \$ 17,723   \$ - 0.00%     2134   Health Services   \$ 23,788   \$ 26,823   \$ 29,521   \$ 30,324   \$ 29,521   \$ - 0.00%     2140   Psychological Services   \$ 24,962   \$ 26,060   \$ 4,000   \$ 4,000   \$ 4,000   \$ - 0.00%     2152   Speech Services   \$ 24,962   \$ 26,060   \$ 30,397   \$ 34,648   \$ 34,260   \$ 3,863   \$ 12,71%     2162   Physical Therapy Services   \$ 3,034   \$ 641   \$ 4,000   \$ 4,000   \$ - 0.00%     2163   Occupational Therapy Services   \$ 3,034   \$ 641   \$ 4,000   \$ 4,000   \$ - 0.00%     2163   Occupational Therapy Services   \$ 3,636   \$ 12,078   \$ 15,100   \$ 22,445   \$ 22,445   \$ 7,345   \$ 48,649     2190   Behavior Services   \$ 6,536   \$ 1,078   \$ 1,500   \$ 1,500   \$ 1,000   \$ 1,000     2121   Instructional Training   \$ 641   \$ 2,706   \$ 1,600   \$ 1,500   \$ 1,500   \$ 1,000   \$ 1,000     2222   Educational Media   \$ 213   \$ 200   \$ 200   \$ 200   \$ 200   \$ 2 000   \$ - 0.00%     2223   Audiovisual Services   \$ 100   \$ 100   \$ 100   \$ 100   \$ 100   \$ 1 00   \$ - 0.00%     2311   School Board   \$ 4,751   \$ 4,733   \$ 6,218   \$ 6,218   \$ 6,218   \$ 6,218   \$ - 0.00%     2312   Board Clerk Services   \$ 861   \$ 3   \$ 876   \$ 876   \$ 876   \$ - 0.00%     2313   Treasurer Services   \$ 3,455   \$ 6,411   \$ 4,000   \$ 4,000   \$ 4,000   \$ - 0.00%     2314   Legal Services   \$ 3,455   \$ 6,411   \$ 4,000   \$ 4,000   \$ 4,000   \$ - 0.00%     2315   Office of the Superintendent   \$ 114,452   \$ 122,711   \$ 117,857   \$ 120,817   \$ 117,801   \$ (56)   -0.00%     2316   Office of the Frincipal   \$ 114,452   \$ 122,711   \$ 117,857   \$ 120,817   \$ 117,801   \$ (56)   -0.00%     2312   Care & Upkeep of Buildings   \$ 14,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000   \$ 1,000	1100	Instructional	\$ 1,211,701	\$	1,214,906	\$	1,316,972	\$ 1,402,159	\$	1,391,884	\$	74,912	5.69%
1410   Pupil Services/Co-Curricular   \$ 3,850   \$ 1,051   \$ 3,014   \$ 3,014   \$ 3,014   \$ -0.00%	1210	Special Education	\$ 133,170	\$	131,863	\$	148,114	\$ 150,608	\$	148,648	\$	534	0.36%
2122   Guidance Services   \$ 12,824   \$ 15,813   \$ 17,723   \$ 18,255   \$ 17,723   \$ - 0.00%     2134   Health Services   \$ 23,788   \$ 26,823   \$ 29,521   \$ 30,324   \$ 29,521   \$ - 0.00%     2140   Psychological Services   \$ 3,462   \$ 60   \$ 4,000   \$ 4,000   \$ - 0.00%     2152   Speech Services   \$ 24,962   \$ 26,060   \$ 30,397   \$ 34,648   \$ 34,260   \$ 3,863   12,71%     2162   Physical Therapy Services   \$ 3,034   \$ 641   \$ 4,000   \$ 4,000   \$ 4,000   \$ - 0.00%     2163   Occupational Therapy Services   \$ 3,034   \$ 641   \$ 4,000   \$ 4,000   \$ 4,000   \$ - 0.00%     2163   Occupational Therapy Services   \$ 3,034   \$ 641   \$ 4,000   \$ 4,000   \$ 4,000   \$ - 0.00%     2190   Behavior Services   \$ 8,536   \$ 12,078   \$ 15,100   \$ 1,000   \$ 6,000   \$ 6,000   \$ 7,000     2131   Instructional Training   \$ 641   \$ 2,706   \$ 1,600   \$ 1,500   \$ 1,000   \$ 0,000     2223   Audiovisual Services   \$ 100   \$ 100   \$ 100   \$ 100   \$ 100   \$ 100   \$ 100   \$ 100     2231   School Board   \$ 4,751   \$ 4,733   \$ 6,218	1220	Special Education/ESY	\$ 3,197	\$	690	\$	3,320	\$ 3,484	\$	3,386	\$	66	1.99%
2134   Health Services   \$ 23,788   \$ 26,823   \$ 29,521   \$ 30,324   \$ 29,521   \$ - 0.00%	1410	Pupil Services/Co-Curricular	\$ 3,850	\$	1,051	\$	3,014	\$ 3,014	\$	3,014	\$	-	0.00%
2140	2122	Guidance Services	\$ 12,824	\$	15,813	\$	17,723	\$ 18,255	\$	17,723	\$	-	0.00%
2152   Speech Services   \$ 24,962   \$ 26,060   \$ 30,397   \$ 34,648   \$ 34,260   \$ 3,863   12.71%	2134	Health Services	\$ 23,788	\$	26,823	\$	29,521	\$ 30,324	\$	29,521	\$	-	0.00%
2162	2140	Psychological Services	\$ 3,462	\$	60	\$	4,000	\$ 4,000	\$	4,000	\$	-	0.00%
2163   Occupational Therapy Services   \$ 8,536   \$ 12,078   \$ 15,100   \$ 22,445   \$ 22,445   \$ 7,345   48.64%     2190   Behavior Services   \$ - \$ - \$ 5.000   \$ 6,000   \$ 6,000   \$ 1,000   20.00%     2213   Instructional Training   \$ 641   \$ 2,766   \$ 1,600   \$ 1,500   \$ 1,500   \$ 1,000   \$ 0.00%     2223   Audiovisual Services   \$ 100   \$ 100   \$ 100   \$ 100   \$ 100   \$ - 0.00%     2213   School Board   \$ 4,751   \$ 4,733   \$ 6,218   \$ 6,218   \$ 6,218   \$ 6,218   \$ 6,218     2311   School Board   \$ 4,751   \$ 4,733   \$ 6,218   \$ 6,218   \$ 6,218   \$ 6,218   \$ 6,218     2312   Board Clerk Services   \$ 2,907   \$ 4,010   \$ 3,505   \$ 3,614   \$ 3,614   \$ 109   \$ 3,11%     2313   Treasurer Services   \$ 861   \$ 3   \$ 876   \$ 876   \$ 876   \$ 876   \$ - 0.00%     2314   Election Services   \$ 5,000   \$ - 0.05   \$ 5,000   \$ 5,000   \$ - 0.00%     2318   Legal Services   \$ 3,465   \$ 6,401   \$ 4,000   \$ 4,000   \$ 4,000   \$ - 0.00%     2318   Legal Services   \$ 3,465   \$ 6,401   \$ 4,000   \$ 4,000   \$ 4,000   \$ - 0.00%     2310   Office of the Superintendent   \$ 113,122   \$ 140,894   \$ 121,385   \$ 126,988   \$ 124,684   \$ 3,299   2.72%     2410   Office of the Principal   \$ 114,452   \$ 122,711   \$ 117,857   \$ 120,817   \$ 117,801   \$ (56)   -0.05%     2621   Care & Upkeep of Buildings   \$ - \$ 6,910   \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ 0.00%     2630   Grounds Maintenance   \$ 114,402   \$ 92,264   \$ 107,822   \$ 108,461   \$ 106,920   \$ (262)   -0.24%     2621   Care & Upkeep of Buildings   \$ - \$ \$ 6,910   \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 0.00%     2621   Care & Upkeep of Buildings   \$ - \$ \$ 6,910   \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 0.00%     2621   Care & Upkeep of Buildings   \$ - \$ \$ 6,910   \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 0.00%     2621   Care & Upkeep of Buildings   \$ - \$ \$ 6,910   \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 0.00%     2621   Care & Upkeep of Buildings   \$ - \$ \$ 6,910   \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 0.00%     2621   Care & Upkeep of Buildings   \$ - \$ \$ 6,910   \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ -	2152	Speech Services	\$ 24,962	\$	26,060	\$	30,397	\$ 34,648	\$	34,260	\$	3,863	12.71%
Sehavior Services   S	2162	Physical Therapy Services	\$ 3,034	\$	641	\$	4,000	\$ 4,000	\$	4,000	\$	-	0.00%
2213	2163	Occupational Therapy Services	\$ 8,536	\$	12,078	\$	15,100	\$ 22,445	\$	22,445	\$	7,345	48.64%
2222         Educational Media         \$ 213         \$ 200	2190	Behavior Services	-	\$	-	\$	5,000	\$ 6,000	\$	6,000	\$	1,000	20.00%
2223   Audiovisual Services   \$ 100   \$ 100   \$ 100   \$ 100   \$ - 0.00%	2213	Instructional Training	\$ 641	\$	2,706	\$	1,600	\$ 1,500	\$	1,500	\$	(100)	-6.25%
School Board   Sample   Samp	2222	Educational Media	\$ 213	\$	200	\$	200	\$ 200	\$	200	\$	-	0.00%
2312   Board Clerk Services   \$ 2,907   \$ 4,010   \$ 3,505   \$ 3,614   \$ 3,614   \$ 109   3.11%	2223	Audiovisual Services	\$ 100	\$	100	\$	100	\$ 100	\$	100	\$	-	0.00%
2313   Treasurer Services   \$ 861   \$ 3   \$ 876   \$ 876   \$ 876   \$ - 0.00%	2311	School Board	\$ 4,751	\$	4,733	\$	6,218	\$ 6,218	\$	6,218	\$	-	0.00%
Second Services   Second Service	2312	Board Clerk Services	\$ 2,907	\$	4,010	\$	3,505	\$ 3,614	\$	3,614	\$	109	3.11%
2317         Audit Services         \$ 5,000         \$ -         \$ 5,000         \$ 5,000         \$ -         0.00%           2318         Legal Services         \$ 3,465         \$ 6,401         \$ 4,000         \$ 4,000         \$ 4,000         \$ -         0.00%           2321         Office of the Superintendent         \$ 113,122         \$ 140,894         \$ 121,385         \$ 126,988         \$ 124,684         \$ 3,299         2.72%           2410         Office of the Principal         \$ 114,452         \$ 122,711         \$ 117,857         \$ 120,817         \$ 117,801         \$ (56)         -0.05%           2620         Operation of Plant Maintenance         \$ 114,402         \$ 92,264         \$ 107,182         \$ 108,461         \$ 106,920         \$ (262)         -0.24%           2621         Care & Upkeep of Buildings         \$ -         \$ 6,910         \$ -         \$ -         \$ -         \$ -         0.00%           2630         Grounds Maintenance         \$ 11,665         \$ 10,623         \$ 8,670         \$ 8,670         \$ 8,670         \$ -         0.00%           2721         Student Transportation         \$ 49,763         \$ 58,260         \$ 61,804         \$ 64,275         \$ 64,275         \$ 2,471         4.00%           2725	2313	Treasurer Services	\$ 861	\$	3	\$	876	\$ 876	\$	876	\$	-	0.00%
2318         Legal Services         \$ 3,465         \$ 6,401         \$ 4,000         \$ 4,000         \$ 4,000         \$ - 0.00%           2321         Office of the Superintendent         \$ 113,122         \$ 140,894         \$ 121,385         \$ 126,988         \$ 124,684         \$ 3,299         2.72%           2410         Office of the Principal         \$ 114,452         \$ 122,711         \$ 117,857         \$ 120,817         \$ 117,801         \$ (56)         -0.05%           2620         Operation of Plant Maintenance         \$ 114,402         \$ 92,264         \$ 107,182         \$ 108,461         \$ 106,920         \$ (262)         -0.24%           2621         Care & Upkeep of Buildings         \$ -         \$ 6,910         \$ -         \$ -         \$ -         \$ -         \$ 0.00%           2630         Grounds Maintenance         \$ 11,665         \$ 10,623         \$ 8,670         \$ 8,670         \$ -         0.00%           2640         Equipment Maintenance         \$ 11,665         \$ 10,623         \$ 8,670         \$ 8,670         \$ 8,670         \$ -         0.00%           2721         Student Transportation         \$ 49,763         \$ 58,260         \$ 61,804         \$ 64,275         \$ 4,975         \$ 191         3.99%           21,3120	2314	Election Services	\$ 261	\$	163	\$	330	\$ 330	\$	330	\$	-	0.00%
2321         Office of the Superintendent         \$ 113,122         \$ 140,894         \$ 121,385         \$ 126,988         \$ 124,684         \$ 3,299         2.72%           2410         Office of the Principal         \$ 114,452         \$ 122,711         \$ 117,857         \$ 120,817         \$ 117,801         \$ (56)         -0.05%           2620         Operation of Plant Maintenance         \$ 114,402         \$ 92,264         \$ 107,182         \$ 108,461         \$ 106,920         \$ (262)         -0.24%           2621         Care & Upkeep of Buildings         \$ -         \$ 6,910         \$ -         \$ -         \$ -         \$ 0.00%           2630         Grounds Maintenance         \$ 987         \$ 507         \$ 1,050         \$ 1,050         \$ 1,050         \$ -         0.00%           2640         Equipment Maintenance         \$ 11,665         \$ 10,623         \$ 8,670         \$ 8,670         \$ 8,670         \$ 2,471         4.00%           2721         Student Transportation         \$ 49,763         \$ 58,260         \$ 61,804         \$ 64,275         \$ 64,275         \$ 2,471         4.00%           2725         Field Trip Transportation         \$ 1,948         \$ 2,352         \$ 4,784         \$ 4,975         \$ 4,975         \$ 191         3.99% <t< td=""><td>2317</td><td>Audit Services</td><td>\$ 5,000</td><td>\$</td><td>-</td><td>\$</td><td>5,000</td><td>\$ 5,000</td><td>\$</td><td>5,000</td><td>\$</td><td>-</td><td>0.00%</td></t<>	2317	Audit Services	\$ 5,000	\$	-	\$	5,000	\$ 5,000	\$	5,000	\$	-	0.00%
2410       Office of the Principal       \$ 114,452       \$ 122,711       \$ 117,857       \$ 120,817       \$ 117,801       \$ (56)       -0.05%         2620       Operation of Plant Maintenance       \$ 114,402       \$ 92,264       \$ 107,182       \$ 108,461       \$ 106,920       \$ (262)       -0.24%         2621       Care & Upkeep of Buildings       \$ -       \$ 6,910       \$ -       \$ -       \$ -       \$ -       0.00%         2630       Grounds Maintenance       \$ 987       \$ 507       \$ 1,050       \$ 1,050       \$ 1,050       \$ -       0.00%         2640       Equipment Maintenance       \$ 11,665       \$ 10,623       \$ 8,670       \$ 8,670       \$ 8,670       \$ -       0.00%         2721       Student Transportation       \$ 49,763       \$ 58,260       \$ 61,804       \$ 64,275       \$ 64,275       \$ 2,471       4.00%         2722       Special Transportation       \$ 1,948       \$ 2,352       \$ 4,784       \$ 4,975       \$ 4,975       \$ 191       3.99%         21.3120       Food Service       \$ 32,006       \$ 33,173       \$ 49,947       \$ 49,915       \$ 49,236       \$ (711)       -1.42%         5110       Debt Service/Principal       \$ 95,000       \$ 100,000       \$ 100,000	2318	Legal Services	\$ 3,465	\$	6,401	\$	4,000	\$ 4,000	\$	4,000	\$	-	0.00%
2620         Operation of Plant Maintenance         \$ 114,402         \$ 92,264         \$ 107,182         \$ 108,461         \$ 106,920         \$ (262)         -0.24%           2621         Care & Upkeep of Buildings         \$ -         \$ 6,910         \$ -         \$ -         \$ -         \$ -         \$ -         0.00%           2630         Grounds Maintenance         \$ 987         \$ 507         \$ 1,050         \$ 1,050         \$ 1,050         \$ -         0.00%           2640         Equipment Maintenance         \$ 11,665         \$ 10,623         \$ 8,670         \$ 8,670         \$ 8,670         \$ 2,000         \$ 64,275         \$ 64,275         \$ 2,471         4.00%           2721         Student Transportation         \$ 49,763         \$ 58,260         \$ 61,804         \$ 64,275         \$ 64,275         \$ 2,471         4.00%           2722         Special Transportation         \$ 1,948         \$ 2,352         \$ 4,784         \$ 4,975         \$ 4,975         \$ 191         3.99%           21.3120         Food Service         \$ 32,006         \$ 33,173         \$ 49,947         \$ 49,915         \$ 49,236         \$ (711)         -1.42%           5110         Debt Service/Principal         \$ 95,000         \$ 100,000         \$ 7,750         \$ 7,750	2321	Office of the Superintendent	\$ 113,122	\$	140,894	\$	121,385	\$ 126,988	\$	124,684	\$	3,299	2.72%
2621         Care & Upkeep of Buildings         \$ -         \$ 6,910         \$ -         \$ -         \$ -         \$ -         0.00%           2630         Grounds Maintenance         \$ 987         \$ 507         \$ 1,050         \$ 1,050         \$ 1,050         \$ -         0.00%           2640         Equipment Maintenance         \$ 11,665         \$ 10,623         \$ 8,670         \$ 8,670         \$ 8,670         \$ 8,670         \$ 2,471         4.00%           2721         Student Transportation         \$ 49,763         \$ 58,260         \$ 61,804         \$ 64,275         \$ 64,275         \$ 2,471         4.00%           2722         Special Transportation         \$ 1,948         \$ 2,352         \$ 4,784         \$ 4,975         \$ 4,975         \$ 191         3.99%           21.3120         Food Service         \$ 32,006         \$ 33,173         \$ 49,947         \$ 49,915         \$ 49,236         \$ (711)         -1.42%           5110         Debt Service/Principal         \$ 95,000         \$ 100,000         \$ 100,000         \$ -         \$ -         \$ (100,000)         -100.00%           5120         Debt Service/Interest         \$ 12,625         7,750         \$ 7,750         \$ 7,750         \$ 2,415         \$ 28,736         \$ 8,789         44.0	2410	Office of the Principal	\$ 114,452	\$	122,711	\$	117,857	\$ 120,817	\$	117,801	\$	(56)	-0.05%
2630         Grounds Maintenance         \$ 987         \$ 507         \$ 1,050         \$ 1,050         \$ - 0.00%           2640         Equipment Maintenance         \$ 11,665         \$ 10,623         \$ 8,670         \$ 8,670         \$ 8,670         \$ - 0.00%           2721         Student Transportation         \$ 49,763         \$ 58,260         \$ 61,804         \$ 64,275         \$ 64,275         \$ 2,471         4.00%           2722         Special Transportation         \$ 1,948         \$ 2,352         \$ 4,784         \$ 4,975         \$ 49,755         \$ 191         3.99%           21.3120         Food Service         \$ 32,006         \$ 33,173         \$ 49,947         \$ 49,915         \$ 49,236         \$ (711)         -1.42%           5110         Debt Service/Principal         \$ 95,000         \$ 100,000         \$ 100,000         \$ - \$ 5         - \$ (100,000)         -100.00%           5120         Debt Service/Interest         \$ 12,625         \$ 7,750         \$ 7,750         \$ - \$ 5         - \$ (7,750)         - 100.00%           10.5221         Food Service Transfer - From GF         \$ 15,333         \$ 14,750         \$ 19,947         \$ 29,415         \$ 28,736         \$ 8,789         44.06%           21.5221         Food Service Transfer - To FS <td< td=""><td>2620</td><td>Operation of Plant Maintenance</td><td>\$ 114,402</td><td>\$</td><td>92,264</td><td>\$</td><td>107,182</td><td>\$ 108,461</td><td>\$</td><td>106,920</td><td>\$</td><td>(262)</td><td>-0.24%</td></td<>	2620	Operation of Plant Maintenance	\$ 114,402	\$	92,264	\$	107,182	\$ 108,461	\$	106,920	\$	(262)	-0.24%
2640         Equipment Maintenance         \$ 11,665         \$ 10,623         \$ 8,670         \$ 8,670         \$ 8,670         \$ 8,670         \$ 0.00%           2721         Student Transportation         \$ 49,763         \$ 58,260         \$ 61,804         \$ 64,275         \$ 64,275         \$ 2,471         4.00%           2722         Special Transportation         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ 0.00%           2725         Field Trip Transportation         \$ 1,948         \$ 2,352         \$ 4,784         \$ 4,975         \$ 4,975         \$ 191         3.99%           21.3120         Food Service         \$ 32,006         \$ 33,173         \$ 49,947         \$ 49,915         \$ 49,236         \$ (711)         -1.42%           5110         Debt Service/Principal         \$ 95,000         \$ 100,000         \$ 7,750         \$ -         \$ -         \$ (100,000)         -100.00%           5120         Debt Service/Interest         \$ 12,625         \$ 7,750         \$ 7,750         \$ -         \$ -         \$ (7,750)         -100.00%           10.5221         Food Service Transfer - From GF         \$ 15,333         \$ 14,750         \$ 19,947         \$ 29,415         \$ 28,736         \$ 8,789         44.06%	2621	Care & Upkeep of Buildings	\$ -	\$	6,910	\$	-	\$ -	\$	-	\$	-	0.00%
2721         Student Transportation         \$ 49,763         \$ 58,260         \$ 61,804         \$ 64,275         \$ 64,275         \$ 2,471         4.00%           2722         Special Transporation         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         0.00%           2725         Field Trip Transportation         \$ 1,948         \$ 2,352         \$ 4,784         \$ 4,975         \$ 4,975         \$ 191         3.99%           21.3120         Food Service         \$ 32,006         \$ 33,173         \$ 49,947         \$ 49,915         \$ 49,236         \$ (711)         -1.42%           5110         Debt Service/Principal         \$ 95,000         \$ 100,000         \$ -         \$ -         \$ (100,000)         -100.00%           5120         Debt Service/Interest         \$ 12,625         \$ 7,750         \$ 7,750         \$ -         \$ -         \$ (17,750)         -100.00%           10.5221         Food Service Transfer - From GF         \$ 15,333         \$ 14,750         \$ 19,947         \$ 29,415         \$ 28,736         \$ 8,789         44.06%           21.5221         Food Service Transfer - To FS         \$ (15,333)         \$ (14,750)         \$ (19,947)         \$ (29,415)         \$ (28,736)         \$ (8,789)         44.06%	2630	Grounds Maintenance	\$ 987	\$	507	\$	1,050	\$ 1,050	\$	1,050	\$	-	0.00%
2722         Special Transporation         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         0.00%           2725         Field Trip Transportation         \$ 1,948         \$ 2,352         \$ 4,784         \$ 4,975         \$ 4,975         \$ 191         3.99%           21.3120         Food Service         \$ 32,006         \$ 33,173         \$ 49,947         \$ 49,915         \$ 49,236         \$ (711)         -1.42%           5110         Debt Service/Principal         \$ 95,000         \$ 100,000         \$ -         \$ -         \$ (100,000)         -100.00%           5120         Debt Service/Interest         \$ 12,625         \$ 7,750         \$ 7,750         \$ -         \$ -         \$ (7,750)         -100.00%           10.5221         Food Service Transfer - From GF         \$ 15,333         \$ 14,750         \$ 19,947         \$ 29,415         \$ 28,736         \$ 8,789         44.06%           21.5221         Food Service Transfer - To FS         \$ (15,333)         \$ (14,750)         \$ (19,947)         \$ (29,415)         \$ (28,736)         \$ (8,789)         44.06%           5251         Transfer to Capital Reserve         \$ 15,000         \$ 15,000         \$ -         \$ -         \$ -         \$ -         \$ -         0.00%	2640	Equipment Maintenance	\$ 11,665	\$	10,623	\$	8,670	\$ 8,670	\$	8,670	\$	-	0.00%
2725         Field Trip Transportation         \$ 1,948         \$ 2,352         \$ 4,784         \$ 4,975         \$ 4,975         \$ 191         3.99%           21.3120         Food Service         \$ 32,006         \$ 33,173         \$ 49,947         \$ 49,915         \$ 49,236         \$ (711)         -1.42%           5110         Debt Service/Principal         \$ 95,000         \$ 100,000         \$ -         \$ -         \$ (100,000)         -100.00%           5120         Debt Service/Interest         \$ 12,625         \$ 7,750         \$ 7,750         \$ -         \$ -         \$ (7,750)         -100.00%           10.5221         Food Service Transfer - From GF         \$ 15,333         \$ 14,750         \$ 19,947         \$ 29,415         \$ 28,736         \$ 8,789         44.06%           21.5221         Food Service Transfer - To FS         \$ (15,333)         \$ (14,750)         \$ (19,947)         \$ (29,415)         \$ (28,736)         \$ (8,789)         44.06%           5251         Transfer to Capital Reserve         \$ 15,000         \$ 15,000         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ 0.00%           5251         TOTALS:         \$ 2,007,693         \$ 2,038,745         \$ 2,179,419         \$	2721	Student Transportation	\$ 49,763	\$	58,260	\$	61,804	\$ 64,275	\$	64,275	\$	2,471	4.00%
21.3120       Food Service       \$ 32,006       \$ 33,173       \$ 49,947       \$ 49,915       \$ 49,236       \$ (711)       -1.42%         5110       Debt Service/Principal       \$ 95,000       \$ 100,000       \$ 100,000       \$ -       \$ -       \$ (100,000)       -100.00%         5120       Debt Service/Interest       \$ 12,625       \$ 7,750       \$ 7,750       \$ -       \$ -       \$ (7,750)       -100.00%         10.5221       Food Service Transfer - From GF       \$ 15,333       \$ 14,750       \$ 19,947       \$ 29,415       \$ 28,736       \$ 8,789       44.06%         21.5221       Food Service Transfer - To FS       \$ (15,333)       \$ (14,750)       \$ (19,947)       \$ (29,415)       \$ (28,736)       \$ (8,789)       44.06%         5251       Transfer to Capital Reserve       \$ 15,000       \$ 15,000       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -       0.00%         TOTALS:       \$ 2,007,693       \$ 2,038,745       \$ 2,179,419       \$ 2,185,926       \$ 2,164,330       \$ (15,089)       -0.69%         TOTAL Grant Funds:       \$ 176,112       \$ 43,420       \$ 55,000       \$ 55,276       \$ 55,276       \$ 276       0.50%	2722	Special Transporation	\$ -	\$	-	\$	-	\$ -		-	\$	-	0.00%
21.3120       Food Service       \$ 32,006       \$ 33,173       \$ 49,947       \$ 49,915       \$ 49,236       \$ (711)       -1.42%         5110       Debt Service/Principal       \$ 95,000       \$ 100,000       \$ 100,000       \$ -       \$ -       \$ (100,000)       -100.00%         5120       Debt Service/Interest       \$ 12,625       \$ 7,750       \$ 7,750       \$ -       \$ -       \$ (7,750)       -100.00%         10.5221       Food Service Transfer - From GF       \$ 15,333       \$ 14,750       \$ 19,947       \$ 29,415       \$ 28,736       \$ 8,789       44.06%         21.5221       Food Service Transfer - To FS       \$ (15,333)       \$ (14,750)       \$ (19,947)       \$ (29,415)       \$ (28,736)       \$ (8,789)       44.06%         5251       Transfer to Capital Reserve       \$ 15,000       \$ 15,000       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -       0.00%         TOTALS:       \$ 2,007,693       \$ 2,038,745       \$ 2,179,419       \$ 2,185,926       \$ 2,164,330       \$ (15,089)       -0.69%         TOTAL Grant Funds:       \$ 176,112       \$ 43,420       \$ 55,000       \$ 55,276       \$ 55,276       \$ 276       0.50%	2725	Field Trip Transportation	\$ 1,948	\$	2,352	\$	4,784	\$ 4,975	\$	4,975	\$	191	3.99%
5120         Debt Service/Interest         \$ 12,625         \$ 7,750         \$ 7,750         \$ -         \$ -         \$ (7,750)         -100.00%           10.5221         Food Service Transfer - From GF         \$ 15,333         \$ 14,750         \$ 19,947         \$ 29,415         \$ 28,736         \$ 8,789         44.06%           21.5221         Food Service Transfer - To FS         \$ (15,333)         \$ (14,750)         \$ (19,947)         \$ (29,415)         \$ (28,736)         \$ (8,789)         44.06%           5251         Transfer to Capital Reserve         \$ 15,000         \$ 15,000         \$ -         \$ -         \$ -         \$ -         \$ -         0.00%           TOTALS:         \$ 2,007,693         \$ 2,038,745         \$ 2,179,419         \$ 2,185,926         \$ 2,164,330         \$ (15,089)         -0.69%           TOTAL Grant Funds:         \$ 176,112         \$ 43,420         \$ 55,000         \$ 55,276         \$ 55,276         \$ 276         0.50%	21.3120	Food Service	\$ 32,006	\$			49,947	\$		49,236	\$	(711)	-1.42%
10.5221       Food Service Transfer - From GF       \$ 15,333       \$ 14,750       \$ 19,947       \$ 29,415       \$ 28,736       \$ 8,789       44.06%         21.5221       Food Service Transfer - To FS       \$ (15,333)       \$ (14,750)       \$ (19,947)       \$ (29,415)       \$ (28,736)       \$ (8,789)       44.06%         5251       Transfer to Capital Reserve       \$ 15,000       \$ 15,000       \$ -       \$ -       \$ -       \$ -       \$ -       0.00%         TOTALS:       \$ 2,007,693       \$ 2,038,745       \$ 2,179,419       \$ 2,185,926       \$ 2,164,330       \$ (15,089)       -0.69%         TOTAL Grant Funds:       \$ 176,112       \$ 43,420       \$ 55,000       \$ 55,276       \$ 55,276       \$ 276       0.50%	5110	Debt Service/Principal	\$ 95,000	\$	100,000	\$	100,000	\$ -	\$	-	\$	(100,000)	-100.00%
10.5221       Food Service Transfer - From GF       \$ 15,333       \$ 14,750       \$ 19,947       \$ 29,415       \$ 28,736       \$ 8,789       44.06%         21.5221       Food Service Transfer - To FS       \$ (15,333)       \$ (14,750)       \$ (19,947)       \$ (29,415)       \$ (28,736)       \$ (8,789)       44.06%         5251       Transfer to Capital Reserve       \$ 15,000       \$ 15,000       \$ -       \$ -       \$ -       \$ -       \$ -       0.00%         TOTALS:       \$ 2,007,693       \$ 2,038,745       \$ 2,179,419       \$ 2,185,926       \$ 2,164,330       \$ (15,089)       -0.69%         TOTAL Grant Funds:       \$ 176,112       \$ 43,420       \$ 55,000       \$ 55,276       \$ 55,276       \$ 276       0.50%	5120	Debt Service/Interest	\$ 12,625	\$	7,750	\$	7,750	\$ -	\$	-	\$	(7,750)	-100.00%
21.5221 Food Service Transfer - To FS \$ (15,333) \$ (14,750) \$ (19,947) \$ (29,415) \$ (28,736) \$ (8,789) 44.06%  5251 Transfer to Capital Reserve  TOTALS: \$ 15,000 \$ 15,000 \$ - \$ - \$ - \$ - 0.00%  \$ 2,007,693 \$ 2,038,745 \$ 2,179,419 \$ 2,185,926 \$ 2,164,330 \$ (15,089) -0.69%  TOTAL Grant Funds: \$ 176,112 \$ 43,420 \$ 55,000 \$ 55,276 \$ 55,276 \$ 276 0.50%	10.5221	Food Service Transfer - From GF	15,333	\$	14,750	\$	19,947	\$ 29,415	\$	28,736		8,789	44.06%
5251       Transfer to Capital Reserve       \$ 15,000       \$ 15,000       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -       0.00%         TOTALS:       \$ 2,007,693       \$ 2,038,745       \$ 2,179,419       \$ 2,185,926       \$ 2,164,330       \$ (15,089)       -0.69%         TOTAL Grant Funds:       \$ 176,112       \$ 43,420       \$ 55,000       \$ 55,276       \$ 55,276       \$ 276       0.50%	21.5221	Food Service Transfer - To FS	(15,333)	\$	(14,750)		(19,947)	(29,415)	\$	(28,736)		(8,789)	44.06%
TOTALS:         \$ 2,007,693         \$ 2,038,745         \$ 2,179,419         \$ 2,185,926         \$ 2,164,330         \$ (15,089)         -0.69%           TOTAL Grant Funds:         \$ 176,112         \$ 43,420         \$ 55,000         \$ 55,276         \$ 55,276         \$ 276         0.50%		Transfer to Capital Reserve		-			-	-		-			
		·	 	\$			2,179,419	\$ 2,185,926		2,164,330		(15,089)	
<b>TOTAL Appropriation:</b> \$ 2,183,805 \$ 2,082,165 \$ 2,234,419 \$ 2,241,202 \$ 2,219,606 \$ (14,813) -0.66%		TOTAL Grant Funds:	\$ 176,112	\$	43,420	\$	55,000	\$ 55,276	\$	55,276	\$	276	0.50%
		TOTAL Appropriation:	 					 		•			



## Hill School District FY2022-2023 Revenue Estimates

New Account	Description	F	Y21 Actual	F	Y22 Budget	F	Y23 SB EST.	F١	23 BC EST.		\$ Diff	% Diff
10.1121.000.0.0	CURRENT APPROPRIATION (Local Ed Tax)	\$	1,428,747	\$	1,527,927	\$	1,586,751	\$	1,565,156	\$	37,229	2.44%
10.1121.000.0.0	CURRENT APPROPRIATION (State Ed Tax)	\$	169,464	\$	171,463	\$	129,500	\$	129,500	\$	(41,963)	-24.47%
10.1321.000.0.0	CTUITION FOR OTHER LEAS			\$	-	\$	-	\$	-	\$	-	
10.1510.000.0.0	OINTEREST - CHECKING ACCT.	\$	434	\$	5,000	\$	500	\$	500	\$	(4,500)	-90.00%
10.1990.000.0.0	O OTHER LOCAL REVENUE			\$	-	\$	-	\$	-	\$	-	
10.3110.000.0.0	O ADEQUATE EDUCATION GRANT	\$	434,735	\$	399,322	\$	448,074	\$	448,074	\$	48,752	12.21%
10.3210.000.0.0	O BUILDING AID	\$	31,473	\$	32,973	\$	-	\$	· -	\$	(32,973)	-100.00%
10.3220.000.0.0	ICKENOGARTEN AIDE			\$	-	\$	-	\$	-	\$	-	
10.4580.000.0.0	OMEDICAID DISTRIBUTION	\$	-	\$	5,000	\$	600	\$	600	\$	(4,400)	-88.00%
10.4590.000.0.0	O OTHER RESTRICTED FEDERAL AID	\$	-	\$	-	Ť		Ċ		ľ	, , ,	
	C**TRANSFER TO FOOD SERVICES	\$	(14,750)	\$	(18,000)	\$	(29,415)	\$	(28,736)	\$	(10,736)	59.64%
	General Fund Total (Fund 10)	\$	2,050,103	\$	2,123,685	\$	2,136,011	\$	2,115,094	\$	(8,591)	-0.40%
				_		_		_				
	CINTEREST-FOOD SERVICE			\$	-	\$	-	\$	-	\$		
	CLUNCH SALES-REIMBURSABLE	\$	375	\$	12,500	\$	1,500	\$	1,500		(11,000)	-88.00%
	O BREAKFAST SALES			\$	-	\$	-	\$	-	\$	-	
21.1613.000.0.0	O MILK SALES			\$	-	\$	-	\$	-	\$	-	
21.1622.000.0.0	O SNACK SALES			\$	-	\$	-	\$	-	\$	-	
21.1622.000.0.0	CLUNCH SALES-NON REIMBURS			\$	-	\$	-	\$	-	\$	-	
21.3260.000.0.0	CCHILD NUTRITION-STATE			\$	-	\$	-	\$	-	\$	-	
21.4560.000.0.0	CHILD NUTRITION-FEDERAL	\$	18,049	\$	17,500	\$	19,000	\$	19,000	\$	1,500	8.57%
21.4561.000.0.0	CHILD NUTRITION-FRESH FRUIT & VEGGIE	\$	-	\$	-	\$	-	\$	-	\$	-	
21.5210.000.0.0	C **TRANSFER FROM GENERAL TO FOOD SVCS	\$	14,750	\$	18,000	\$	29,415	\$	28,736		10,736	59.64%
	Food Services Total (Fund 21)	\$	33,173	\$	48,000	\$	49,915	\$	49,236	\$	1,236	2.58%
22.4500.000.0.5	C GRANT REVENUE - TI	\$	7,597	\$	21,400	\$	21,676	Ś	21,676	\$	276	1.29%
	4 GRANT REVENUE - TIIA HILL	\$	6,280	\$	10,100	\$	10,100		10,100	\$	-	0.00%
	6 GRANT REVENUE - TIVA	\$	3,859	\$	10,000	\$	10,000	\$	10,000	\$	_	0.00%
	8 GRANT REVENUE - TITLE VI RLIS	Y	3,033	\$	-	\$	-	\$	-	\$	_	0.0070
	G GRANT REVENUE - IDEA	\$	11,125	\$	9,600	\$	9,600	\$	9,600	\$	_	0.00%
	C GRANT REVENUE - Robotics	\$	6,385	\$	3,900	\$	3,900	\$	3,900	\$	_	0.00%
	? GRANT REVENUE - CARES	\$	22,700	\$	-	\$	-	\$	-	\$	_	0.0070
	Grant Funds Total (Fund 22)	\$	57,947	\$	55,000	\$	55,276	\$	55,276	\$	276	0.50%
	Total Estimated Revenue for All Funds:	Ś	2,141,223	\$	2,226,685	\$	,	\$	2,219,606	\$		-0.32%
	Recommended \$\$ Warrant Articles:	<u> </u>	2,141,223	<b>ب</b> ۶	-	<b>ب</b> \$		<b>ب</b> ۶	-	Ą	(7,079)	-0.32%
	All Funds - Total Appropriation			\$	2,226,685	\$	2,241,201	\$	2,219,606	-		
	Less Voted from FB to Reduce Taxes			\$	(151,618)	Ś	(106,022)	\$		Est	t. from 5Y	R Average
	Less Voted from FB (Warrant Articles)			·	, , ,	·	, , ,	·	, , ,			
	Less Other Revenue			\$	(127,973)	\$	(76,876)	Ś	(76,876)			
	Less Adequacy Aid			\$	(399,322)		(448,074)		(448,074)			
	Less Retained State Education Tax			\$	(171,463)				(129,500)			
	Net Local Education Tax (Net Assessment)			\$	1,376,309	_			1,459,134	-		
	DRA Local Ed Tax Rate	\$	15.11	Ś	14.55	Ś	15.66	\$	15.43	-		
	DRA State Ed Tax Rate	\$	1.88	\$	1.91		1.44	-	1.44			
	DRA Total Tax Rate per 1,000	\$	16.99		16.46				16.87			
		7	_3.03	7	_55		3.89%	7	2.49%	Est	t. Inc.	
					(2020 Val	uati	ons used to est rat	es al	bove)			
	State Tax Valuation (without Utilities)	Ś	89,927,852	Ś			89,927,852					
	Local Tax Valuation (with Utilities)			-			94,560,552					
		~	.,	T	.,,	7	.,,	7	.,,			

<sup>\*\*</sup>Please note that the funds supporting the food services deficit (illustrated by transfer accounts in both funds) are supported by the local education property tax - shown in the accounts representing the current appropriation.