



PRELIMINARY BUDGET 2022-2023

Orono Public Schools • ISD #278
685 Old Crystal Bay Road North
Orono, Minnesota 55356

oronoschools.org

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Jim Westrum
Executive Director of Business Services

June 22, 2022

Dear Dr. Flesher,

Attached you will find the 2022-23 Preliminary Budget. We appreciate the collaboration with you and the School Board, which approved the budget assumptions that were foundational to the development of this year's budget. The District's Mission and Values serve to guide our work and our operating budgets are projecting to be operating with expenditures equal to or less than the resources projected to be received. This budget demonstrates the administration's commitment to financial stewardship.

The Business Office incorporated \$1,205,855 of General Education Aid revenue into the budget projections due to the 2.0% per Adjusted Pupil Unit (APU) increase in the basic funding formula in statute and its effect on other categorical aids, as well as a projected increase in enrollment. A staffing contingency is available in kindergarten that can be used to address class size or other staffing concerns as this fall's actual enrollment numbers become known.

The major changes in this budget include:

- The elimination of temporary positions and costs that had been needed to keep students in school during the pandemic
- Rightsizing staffing allocations to match enrollment and staffing to board approved class size targets
- A placeholder for an additional kindergarten section if enrollment were to increase
- The planned completion of Discovery Center Improvements financed partly within the construction fund as well as the Long-Term Facility Maintenance (LTFM) pay-as-you go reserved general fund.

We are grateful for the collaboration with the Superintendent and the School Board to maintain the tradition of strong fiscal health at Orono Schools.

Sincerely,

Jim Westrum
Executive Director of Business Services



ORONO INDEPENDENT SCHOOL DISTRICT #278

COMBINED STATEMENT OF OPERATING AND NON-OPERATING FUNDS JULY 1, 2021 - JUNE 30, 2023

<u>Fund Description</u>	<u>Audit Balance 6/30/21</u>	<u>2021-22 Revised Revenue</u>	<u>2021-22 Revised Expense</u>	<u>Preliminary Balance 6/30/22</u>	<u>2022-23 Proposed Revenue</u>	<u>2022-23 Proposed Expense</u>	<u>Preliminary Balance 6/30/23</u>
Non-Spendable (Inventory & Prepaids)	603,343		200,000	403,343			403,343
Restricted for Student Activities	120,309			120,309			120,309
Restricted for Scholarships	742,853			742,853			742,853
Restricted for Staff Development	57,075		57,075	-			-
Assigned for Subsequent year's deficit	471,357		471,357	-			-
Assigned for Building Carryover	-		-	-			-
Assigned for Curriculum & Development	91,471		91,471	-			-
Assigned for Capital	110,072		110,072	-		-	-
Assigned for Severance Pay	594,110			594,110			594,110
Assigned for Wellness	13,869		-	13,869			13,869
General - Unassigned	3,510,032	38,243,387	38,489,867	3,263,552	39,363,973	39,366,889	3,260,636
Total General Fund	6,314,491	38,243,387	39,419,842	5,138,036	39,363,973	39,366,889	5,135,120
Capital Projects Levy (Tech)	121,555	1,122,409	1,219,587	24,377	1,195,855	1,200,700	19,532
Long-Term Facilities Maintenance (LTFM)	175,582	869,374	1,150,780	(105,824)	1,954,994	1,849,170	-
Operating Capital	1,400,030	723,209	1,652,084	471,155	878,036	940,729	408,462
Total Capital Fund	1,697,167	2,714,992	4,022,451	389,708	4,028,885	3,990,599	427,994
Operating Fund Total	8,011,658	40,958,379	43,442,293	5,527,744	43,392,858	43,357,488	5,563,114
Unassigned Fund Balance %				7.5%			
Food Service	450,413	1,675,300	1,618,631	507,082	1,728,640	1,717,114	518,608
Community Education (Non Spendable - Prepaid)	-	-	-	-			-
Community Education	413,854	2,684,637	2,587,451	511,040	2,724,251	2,632,513	602,778
Early Childhood/Family Education	67,298	194,763	201,744	60,317	209,226	202,497	67,046
Learning Readiness	13,005	324,000	325,726	11,279	324,000	330,000	5,279
Community Service Total	494,157	3,203,400	3,114,921	582,636	3,257,477	3,165,010	675,103
Restricted for Building Construction	-	-	-	-	-	-	-
Restricted for LTFM	-	1,588,760	132,000	1,456,760	-	1,456,760	-
Building Construction Total	-	1,588,760	132,000	1,456,760	-	1,456,760	-



ORONO INDEPENDENT SCHOOL DISTRICT #278

COMBINED STATEMENT OF OPERATING AND NON-OPERATING FUNDS JULY 1, 2021 - JUNE 30, 2023

<u>Fund Description</u>	<u>Audit Balance 6/30/21</u>	<u>2021-22 Revised Revenue</u>	<u>2021-22 Revised Expense</u>	<u>Preliminary Balance 6/30/22</u>	<u>2022-23 Proposed Revenue</u>	<u>2022-23 Proposed Expense</u>	<u>Preliminary Balance 6/30/23</u>
Debt Service	768,397	6,294,884	6,359,045	704,236	6,250,548	6,039,203	915,581
OPEB Debt Service	83,916	362,828	372,033	74,711	363,780	362,438	76,053
Bond Refunding	-	-	-	-	-	-	-
Debt Service Total	852,313	6,657,712	6,731,078	778,947	6,614,328	6,401,641	991,634
Dental	194,883	295,000	280,000	209,883	300,000	300,000	209,883
Medical	1,265,500	4,702,000	4,000,000	1,967,500	4,800,000	4,500,000	2,267,500
Internal Service Total	1,460,383	4,997,000	4,280,000	2,177,383	5,100,000	4,800,000	2,477,383
OPEB Trust Total	3,798,585	12,000	275,000	3,535,585	12,000	275,000	3,272,585
GRAND TOTAL - ALL FUNDS	15,067,509	59,092,551	59,593,923	14,566,137	60,105,303	61,173,013	13,498,427

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Budget Executive Summary

This budget of Independent School District No. 278, Orono Public Schools, is for the fiscal year beginning July 1, 2022 and ending June 30, 2023 (fiscal year 2023). Prior year data is included for comparative purposes including budgeted amounts for 2021-22 and final audited amounts for fiscal years 2018-19 through 2020-21.

The District anticipates ending the 2022-23 fiscal year with a 6.2% unassigned General Fund balance. This fund balance is in keeping with the School Board's Policy 717 which states:

"The school district will maintain as a guideline an unassigned fund balance equal to at least 5% of the expenditure budget for each of the following operating funds: General Fund (excluding capital), Food Service Fund, and Community Service Fund."

Given this fiscal expectation, the School District has proactively planned by keeping a multi-year financial projection model, updated with each budget revision and final audit results.

Assumptions

For the budget being presented, the **2022-23 Budget Assumptions** were an important starting point. These assumptions, as discussed with the School Board, were as follows:

1. **Estimated Enrollment**
 - a. Oct. 1, 2022 Kindergarten-12th grade estimated enrollment of 2,903 (includes 199 kindergarten students) using a five-year weighted average model.
2. **State General Funding**
 - a. Formula increase of 2.0%
3. **Fund Balance**
 - a. Minimum General Fund balance maintained above 5% as directed by the School Board.
4. **Classroom Teacher Staffing**
 - a. Based on estimated enrollment and class size targets across district and by grade:

Grade	Target Range
Kindergarten	19 - 21
Grade 1	20 - 22
Grade 2	22 - 24
Grade 3	24 - 26
Grade 4	25 - 27
Grade 5	27 - 29
Grades 6, 7 & 8	28 - 32
Grades 9-12	29 - 34

Budget Executive Summary

5. Achievement & Integration

- a. Orono is partnering with Wayzata Schools to form an Achievement & Integration (AI) collaborative. This will bring in \$148,783 in revenue for AI programs. 2022-23 is the sixth year of the program.

6. Contract Settlements

- a. The District budget includes Employee salary settlements for upcoming contract negotiations.

Timeline

The **timeline** for the creation of the 2022-23 budget is presented below. Budget development is a fluid process. The impact of prior year-end outcomes affects the results for the current year. At the same time decisions made in the current year determine the revenue and expenditure levels for future years. This timeline represents the next 18 months of the budget process.

Date	Budget Event	Action
February 2021	Requests for 2021-22 Capital Funding due to Business Office	Administrative
	2021-22 Capital items which require advance ordering (i.e. capital equipment purchases)	Board Approval
April 2021	Preliminary 2021-22 Budget Assumptions & Budget Timeline	Admin. Report
	Resolution placing continuing contract teachers on unrequested leave	Board Approval
June 2021	2020-21 Final Amended Budget Adoption	Board Approval
	2021-22 Preliminary Budget Adoption	Board Approval
September 2021	Preliminary 2021 Pay 2022 Levy Certification	Board Approval
October 2021	Preliminary 2020-21 Audit Results	Admin. Report
November 2021	Final 2020-21 Audit Report	Board Approval
December 2021	Final Levy Certification (2021 Payable 2022; Fiscal 2022-23 Revenue)	Board Approval
	Truth in Taxation Presentation	Admin. Report
March 2022	Requests for 2022-23 Capital Funding due to Business Office	Administrative
	2022-23 Capital items which require advance ordering (i.e. capital equipment purchases)	Board Approval
March 2022	Preliminary 2022-23 Budget Assumptions & Budget Timeline	Admin. Report
April 2022	Resolution placing continuing contract teachers on unrequested leave.	Board Approval
June 2022	2021-22 Final Amended Budget Adoption	Board Approval
	2022-23 Preliminary Budget Adoption	Board Approval

Budget Executive Summary

ORGANIZATION OVERVIEW

Independent School District No. 278, Orono Schools, is an instrumentality of the State of Minnesota established to function as an educational institution serving students from early childhood through 12th grade, including a transition program. The elected school board is responsible for legislative and fiscal control of Orono Schools. A superintendent is appointed by the board and is responsible for administrative control of the district. There are no other entities for which the district is considered financially accountable.

School Board of Directors

Name	Position	Term Expires
Bob Tunheim	Chair	December 31, 2022
Martha Van De Ven	Vice Chair	December 31, 2022
Laura Wallander	Clerk	December 31, 2024
Mike Bash	Treasurer	December 31, 2024
Sarah Borchers	Director	December 31, 2022
Ali Howe	Director	December 31, 2024

Administrative Team

The make-up of the administrative team at Orono Schools is outlined as follows:

Position	Name
Superintendent	Dr. Kristi Flesher
Exec. Director of Business Services	Jim Westrum
Exec. Director of Learning & Accountability	Dr. Aaron Ruhland
Director of Special Services	Corinna Graner
Exec. Director of Human Resources	Dr. Scott Alger
Director of Communications	Lyssa Campbell

FACILITIES

Students who attend Orono Schools are served in the following grade level configuration:

- **Schumann Elementary:** Kindergarten through Grade 2
- **Orono Intermediate School:** Grades 3 through 5
- **Orono Middle School:** Grades 6 through 8
- **Orono High School:** Grades 9 through 12

The Community Education and Family Education programs are administered by the **Director of Community Education, Tiffany Clifton**. Early Childhood classes are held at the Discovery Center in Maple Plain. Adult Community Education classes and youth classes are held on the

Budget Executive Summary

Orono main campus, the Discovery Center in Maple Plain, and at other locations throughout the District.

Orono Schools contracts the operation of our transportation program. The program is operated from a district-owned **Transportation Center** which houses all vehicles for student transportation, a mechanics shop and Administrative staff from the contracted organization.

COLLECTING INPUT

The process to build the proposed 2022-23 budget included the following input opportunities:

1. School Board – The first official action that begins the process of budget development was the approval of the payable 2022 tax levy, which occurred on December 13, 2021. The Board also provided guidance and input to the budget development process as follows:
 - March 14, 2022 – Approve 2022-23 budget assumptions
 - June 22, 2022 – Approve the 10-year LTFM plan
2. Facilities & Finance Committee – A committee of three School Board members, the Superintendent, and the Executive Director of Business Services. This committee reviews the assumptions included in the financial projection model. These assumptions and committee discussion provide important input into the budget development process.
3. Principals – This group of leaders is essential to the budget development process. They provide input and shared decision making for budget adjustments, staffing and program needs.
4. Superintendent's Cabinet – This group meets weekly. Some part of the budget development process, including discussion of staff and community feedback, is on the agenda each week.
5. Community Education Advisory Council - The Advisory Council provides important feedback and guidance to the district staff and reviewed the budget assumptions and plan for the 2022-2023 fiscal year on June 10, 2022.

FINANCIAL OVERVIEW

OVERVIEW OF FUNDS

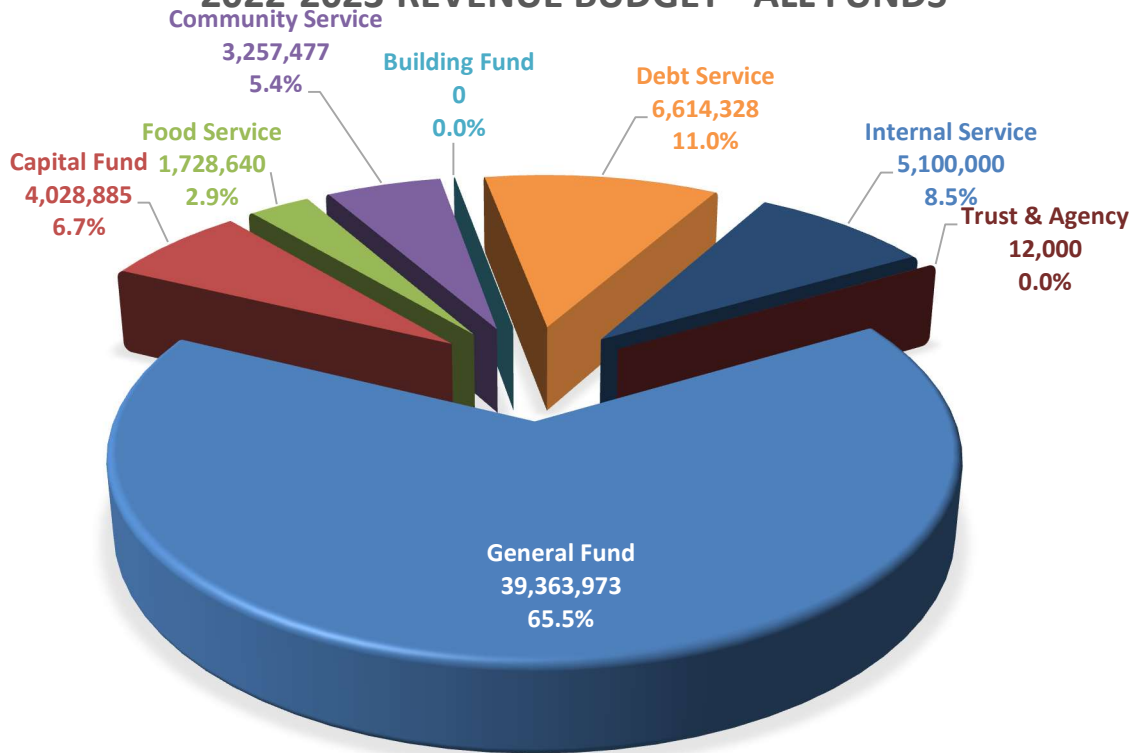
According to State Law, Orono Schools maintains a separation of funds. The **General Fund** is used to account for the basic K-12 educational operations of Orono Schools. The majority of this Executive Summary will focus on the General Fund's fiscal condition. Other funds which are a part of this budget book are separate from the General Fund include:

- Food Service Fund – Revenue and expenditure activity related to the school lunch, milk, concessions, vending and breakfast programs
- Community Service Fund – Revenue and expenditure activity related to the District's Community Education, Early Childhood and Family Education, School Readiness, Preschool Screening, and Non-Public pupil support
- Capital Fund – Capital expenditures (and related revenue) associated with facilities, grounds and equipment; maintained at district level as a separate fund, but "rolled up" as part of the General Fund for state reporting purposes
- Building Construction Fund – The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds.
- Debt Service Fund – Revenue and expenditure activity related to the District's long-term debt payments
- Custodial Fund – Flow through revenue and expenditures that cannot have any oversight from the District
- Internal Service Fund – Revenue and expenditure activity related to the district's self-funded medical and dental plans
- Trust & Agency Fund – Revenue and expenditure activity related to funds that the District holds in trust for others (this includes employee severance, other post-employment benefits, flexible benefits.)

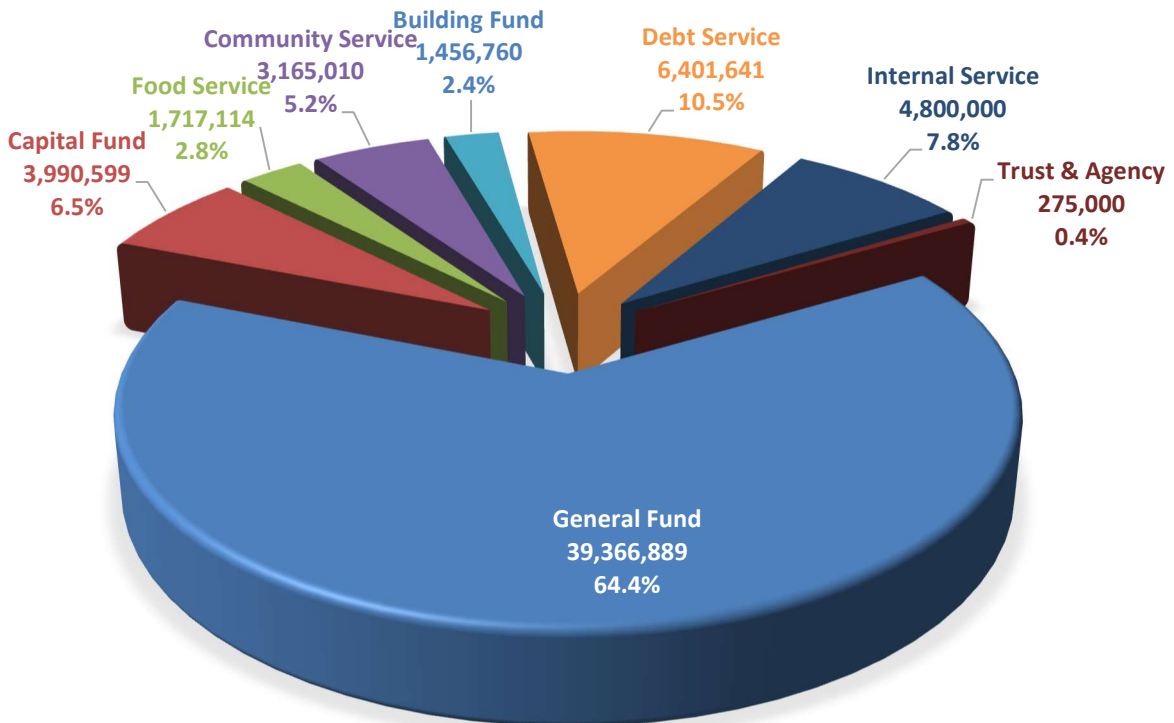
The following graphs give an illustration of the proportional revenues and expenditures budget for each fund in the 2022-23 fiscal year:

Budget Executive Summary

2022-2023 REVENUE BUDGET - ALL FUNDS



2022-2023 EXPENDITURE BUDGET - ALL FUNDS



Budget Executive Summary

REVENUE ASSUMPTIONS

GENERAL OPERATING FUND (Financial Section)

General Fund revenue is projected to increase by 1,120,586 or 2.9% from the prior year.

1. State Basic General Education Aid serves as the district's primary funding.

(1) Basic General Education Funding Formula - The per-pupil-unit allocation used in this budget is \$6,863 for 2022-23. The funding formula was recalibrated in 2014 to account for the 2013 legislative changes pertaining to the accounting for pupil units. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
2010-11	\$5,124	No increase in formula
2011-12	\$5,174	\$50 increase in formula
2012-13	\$5,224	\$50 increase in formula
2013-14	\$5,302	1.5% increase in formula
2014-15	\$5,831	1.5% increase in formula + \$25
2015-16	\$5,948	2.0% increase in formula
2016-17	\$6,067	2.0% increase in formula
2017-18	\$6,188	2.0% increase in formula
2018-19	\$6,312	2.0% increase in formula
2019-20	\$6,438	2.0% increase in formula
2020-21	\$6,567	2.0% increase in formula
2021-22	\$6,728	2.45% increase in formula
2022-23	\$6,863	2.0% increase in formula

(2) Pupil Units (see Informational Overview section of this summary for more details) - The district anticipates enrollment for the 2022-2023 budget year to be 2,903 for students in attendance in local district facilities (note: this differs from enrollment reported to the state for other purposes which will include students in attendance at facilities outside the district, such as Intermediate District 287, for which the district receives and passes along aid in the form of a tuition payment). The total enrollment of 2,903 represents an increase of 75 students from the October 1, 2021 district enrollment. These enrollment numbers create the basis for the State Basic General Education Aid calculation.

Final pupil units are calculated by the Minnesota Department of Education approximately six months after the end of a fiscal year (January 2023 for the 2021-22 fiscal year) through a complex set of data and reporting which includes the following:

Budget Executive Summary

- Pupil Units calculate actual “membership time” in Orono Schools multiplied by a State-supplied weighting factor per grade level, rather than simple enrollment counts at a given point in time.
- Pupil Units also includes the net impact of “**enrollment options**” agreements with other Minnesota districts. This accounts for students enrolling into or out of Orono Schools to or from other Minnesota School districts:
 - **Tuition Agreements** with another district = 9
 - **Public Charter Schools** = 13
 - **Online Schools** = 10
 - **Private or Religious Schools** = 325
 - **Homeschool** = 100
 - **Other Public Schools** = 84
- These 541 students are excluded from the Pupil Unit calculations for the district and the 541 students are comparable to the prior year’s number of 561 students.

2. Property Tax Revenue

Property taxes are determined by the taxable market value of the property, class rate percentages set in law for each category of property (such as residential homestead, residential non-homestead, apartments, etc.) and state-paid property tax aids and credits (see Informational Tab for details from property tax levy effective for the fiscal year 2022-23).

Property tax revenue in the General Fund is budgeted to increase by 311,368 or 3.3%, due to adjustments from previous years. 2022-23 represents year 6 of 10 of the general operating referendum approved in November of 2016 which increases by an inflationary index annually. The remaining increase comes from the valuation of property owned by the Orono taxpayers. This revenue category also includes levies for Q-comp (alternative teacher compensation), safe schools, and reemployment.

3. Other State Sources

State supported programs are anticipated to increase by \$118,786 or 2.7%, primarily due to additional reimbursements associated with special education transportation.

- Special education aid accounts for 85.6% of the revenues in this category, based upon district expenditures and state appropriations.
- The remainder of state supported programs includes other categorical programs such as achievement & integration aid, non-public pupil transportation, secondary vocational disabled aid, and Alternative Teacher Compensation (Q-Comp).

4. Federal Sources

Federal revenue is budgeted to decrease by **(\$417,687)** or **-38.7%**. This is attributable to completion of the one-time Coronavirus Relief (ESSER) funds the District received in 2021-22. The federal calculations on entitlement include poverty concentration index within the district among other factors. Federal revenue in the General Fund includes the following:

- Special Education (Section 611, Section 619, and Part C) makes up 79.2% of federal revenue or \$523,202 in 2022-23
- Title I funding in 2022-23 totals \$58,980 which is 8.9% of the federal revenue budget
- Title II funding of \$44,584 which is 6.8% of the federal revenue budget

Budget Executive Summary

- The remaining 5.1% consists of other grants including Title IV, Carl Perkins, and CEIS grants totaling \$33,736
-

5. Local (Tuition, Fees, Admissions, Interest, Donations)

Revenue in this category is budgeted to remain similar in the coming year with pre-pandemic levels. Thus, the District is taking a conservative approach to this budget area as restrictions are removed. Items included in this category are student parking fees, facility rentals and admission fees for activities, miscellaneous grants and interest earnings.

FOOD SERVICE FUND (Financial Section)

Revenue in the Food Service Fund is budgeted to increase by 3.2% to \$1,728,640 in 2022-23. The following assumptions are included:

1. **Local Revenue** is increasing by \$36,340 for 2022-23. This increase reflects an increase in anticipated meal sales for students using prior fiscal year participation as a baseline and incorporates the projected increase in enrollment. Prices included in the budget are listed below and represents an increase of \$0.15 in lunch prices from the 2021-22 school year. Breakfast and Milk costs will remain at current levels.

	Breakfast	Lunch
Elementary	\$ 1.80	\$ 3.00
Middle School	\$ 1.80	\$ 3.15
High School	\$ 1.80	\$ 3.30
Adult	\$ 2.25	\$ 4.95
Milk	\$ 0.55	\$ 0.55

2. **Federal and State Revenue** sources are increasing by a combined \$7,000 primarily due to changes in federal reimbursements for the 2022-23 school year.
3. **Vending and Concession** sales are budgeted to increase \$10,000 in 2022-23. This is due to the concessions program being partially limited in the 2021-22 school year due to the COVID-19 pandemic.

COMMUNITY SERVICE FUND (Financial Section)

The Community Service Fund includes community education and early childhood family education (ECFE). Total revenue for this fund is budgeted to increase by 54,077 or 1.7% from 2021-22. Changes in this revenue component include the following assumptions:

1. **Property taxes** for Community Education and Family Education programs are increasing by \$28,868 or 9.4%. This revenue is set by statute and is based on the district's population.
2. **State revenue** is budget to decrease slightly by **\$9,975** or **-7.5%**.
3. **Local tuition and fees** will increase by \$33,500 or 1.3%. This is mainly due to residents participating in district programming, and increased capacity in School-Aged Child Care.

Budget Executive Summary

4. **Other local revenue** is budgeted to increase by \$1,684 or 1.0%, due to an increase in funding for Targeted Services to address learning loss.

CAPITAL FUND (Financial Section)

Total capital fund revenue is increasing by \$1,313,893 due to one-time indoor air quality construction projects being performed at the Orono Discover Center in 2023. An increase in Anticipated Net Tax Capacity (ANTC) increases the Capital Projects (technology) levy by \$73,446. Details from property tax levy effective for the fiscal year 2022-23 can be found in the Informational Section. Changes in this revenue component include the following assumptions:

1. **Operating Capital** revenue which is based upon building age and square footage, will increase by \$154,827 or 21.4% in 2022-23, due to enrollment growth.
2. The **Capital Projects Levy** is increasing in fiscal year 2022-23 by \$73,446 or 6.5%. Funds available for fiscal 2022-23 technology and capital related items are budgeted at \$1,200,700. The 2022-23 school year is the final year of the 10-year levy authorization.
3. **Long-Term Facilities Maintenance (LTFM)** revenue increased by \$1,085,620 to \$1,954,994 due to indoor air quality construction projects being performed at the Orono Discover Center in 2023..

BUILDING CONSTRUCTION FUND (Financial Section)

Revenue for the Building Fund will decrease to \$0. All bonds for the Orono Discovery Center were issued in 2021-2022 although the projects will occur in 2022-2023. Due to the fact that this activity crosses two fiscal years, it is important to note that these projects are anticipated to be completed in August 2022.

DEBT SERVICE FUND (Financial Section)

Debt Service Fund revenue is budgeted to decrease by (\$43,384) or -0.7% from 2021-22 due to scheduled principal and interest payments. The Informational Tab contains details from the property tax levy effective for the fiscal year 2022-23, as well as the District's current debt schedule.

INTERNAL SERVICE FUND (Financial Section)

The District established Internal Service Funds to account for and finance its uninsured risk of loss for employee medical and dental insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various medical and dental costs as described in the plan. Revenue for the two Internal Service Funds is budgeted to increase by \$103,000 or 2.1% due to increases in health premiums.

TRUST & AGENCY FUND (Financial Section)

For 2022-23 revenue is budgeted to be \$12,000 for interest earned on our OPEB Trust account.

Budget Executive Summary

EXPENDITURE ASSUMPTIONS

GENERAL FUND (Financial Section)

The General Fund expenditure budget is decreasing by **(\$55,453)** or -0.13%, for the most part due to the reduction from expenses related to the COVID-19 pandemic in the previous year.

1. The **salaries/wages and employee benefits** budget of \$32,726,420 include salaries and benefits for all employee groups. This is a decrease of **(\$188,929)** over the previous year. This budget represents 83.0% of the total General Fund budget. This budget includes:
 - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
 - An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the 2022-23 budget year.
 - The cost of statutory benefits (TRA, PERA, FICA, etc.), including a 0.21% anticipated increase in TRA.
 - Any changes to staffing levels including the rightsizing of staffing with enrollment in the intermediate school.

As of the budget adoption date, the status of general fund employee contracts is as follows:

Bargaining Unit	Current Contract Expiration	Status
Teachers (OEA)	June 30, 2023	Settled
Principals	June 30, 2023	Settled
ESP (Educational Support Personnel)	June 30, 2023	Settled
Para Educators	June 30, 2023	Settled
Custodial	June 30, 2022	In Negotiations
Food Service	June 30, 2022	In Negotiations

2. The **purchased services** budget of \$5,130,700 represents an increase of 161,437 or 3.25% from prior year. This budget includes tuition payments to other MN districts, contracted services, utilities, property insurance, professional service fees, travel & conferences, and repairs.
3. The **supplies & equipment** budget of \$1,438,769 represents a decrease in expenditures of **(\$46,291)** or **-3.12%** from the prior year. The budget includes both instructional and non-instructional supplies, fuel, and equipment. Most administrators' allocation for departmental and site budgets are included in this category. Budget managers can flex their allocations between categories and mostly do so between supplies and purchased services. The decrease is primarily due to the reduction of COVID-19 related supplies, and personal protective equipment (PPE) required for operations in the previous year.
4. The **other expenditures** budget of \$71,000 includes contingency budgets, fund transfers, and expenditures for dues & memberships. This is an increase of 18,330 over the 2021-22 final budget, in which contingency dollars have either been allocated or removed.

No transfers from the General Fund are budgeted for 2022-23.

Budget Executive Summary

FOOD SERVICE FUND (Financial Section)

The expenditure budget of \$1,717,114 represents an increase of \$98,483 or 6.1%. Increases across all categories are due to migrating back from universal free lunches that were provided from the Federal government during the COVID-19 pandemic. This budget includes the following assumptions:

1. **Salaries & wages and employee benefits** budget of \$809,364 include salary and benefits for Food Service employees. This budget represents 47.1% of the total Food Service Budget and includes:
 - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
 - The cost of statutory benefits (PERA, FICA, etc.)
2. The **purchased services** budget of \$75,050, an increase of \$3,800 or 5.3% includes payments for equipment repairs and maintenance, conferences, etc. The current budget reflects planned use of fund balance to maintain and replace the equipment used in the food service program.
3. The **supplies & equipment** budget of \$831,000 represents an increase of \$74,000 or 9.8% from prior year due to the transition from COVID-19 to full participation. This category includes costs for food supplies, kitchen supplies, and cafeteria supplies.

COMMUNITY SERVICE FUND (Financial Section)

The expenditures budget of \$3,165,010 reflects an increase of \$50,089 or 1.6% from prior year primarily due to the recovery from the COVID-19 pandemic and historical trends in program participation. Expenditure changes by category include the following:

1. **Salaries & wages and employee benefits** budget of \$2,465,595 or 77.9% of the Community Service budget reflect:
 - Wage/benefit costs for existing employment agreements including allowances for pay rates, health, dental and other benefits.
 - An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the 2022-23 budget year.
 - The cost of statutory benefits (TRA, PERA, FICA, etc.)
2. The **purchased services** budget of \$496,015 represents an increase of \$40,528 or 8.9%. Items included in this category include contracted services for vendors teaching classes, use of space, registration software, marketing and repairs. The increase is due to the planned recovery from the COVID-19 pandemic.
3. The **supplies & equipment** budget of \$167,100 increased by \$33,337 or 24.9% from the prior year and reflects an increase in activities and participation by the community.
4. The **other expenditures** budget of \$36,300 represents a decrease of **(\$56,475)** or -60.9% from the prior year. This category is primarily general Community Ed expenses, dues and memberships. The decrease is due to the planned recovery from the COVID-19 pandemic.

Budget Executive Summary

CAPITAL FUND (Financial Section)

The expenditures budget of \$3,990,599 represents a decrease of (\$31,852) or -0.8%. Capital Fund expenses are prioritized within funds available or by state approval, as is the case with Long-Term Facility Maintenance (LTFM) projects.

1. **Operating Capital** – Operating Capital projects totaling \$940,729 include instructional equipment purchases, textbooks, and maintenance projects at each site. This budget also includes lease levy expenses, and a \$50,000 contingency for capital expenses that may emerge throughout the year. Last year the remodeling of the High School media center and underground area was included in the budget resulting in a decrease of (711,355).
2. **Capital Projects Levy (also known as technology levy)** – Fiscal 2022-23 expenditures are budgeted at \$1,200,700. The anticipated expenditures continue to support the integration of technology into the classroom for all grades.
3. **Long-Term Facility Maintenance** budget of \$1,849,170 will primarily be used for routine maintenance projects throughout the District and the pay-as-you go portion of the Discovery Center Indoor Air Quality upgrades.

BUILDING CONSTRUCTION FUND (Financial Section)

For 2022-23, the bonded portion of the cost of the Discovery Center Indoor Air Quality upgrades will be paid out of the construction fund. It is important to note that these projects are anticipated to be completed in August 2022.

DEBT SERVICE FUND (Financial Section)

The debt service expenditure budget is \$6,401,641, representing a decrease of (329,437) or -4.9%. Expenditures in this fund include ongoing principal and interest payments related to voter-approved projects as well as Other Post-Employment Benefits (OPEB) debt service. The Schedule of Bonded Indebtedness is included in the Informational Tab of this budget book.

INTERNAL SERVICE FUND

The Internal Service expenditure budget of \$4,800,000 represents an increase of 520,000 or -12.1%. The increase is due to an expected increase in physical visits for benefits-eligible staff who may have postponed certain medical care during the pandemic. Expenses include the District's self-funded medical and dental plans.

TRUST & AGENCY FUND (Financial Section)

The Trust & Agency expenditure budget is \$275,000, or no change from the prior year. Expenses include severance and other post-employment benefits.

Budget Executive Summary

INFORMATIONAL OVERVIEW

Enrollment History & Projections by School Site

Building	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Schumann Elementary	K-2nd	585	581	583	589	610
Orono Intermediate	3rd-5th	652	629	609	609	635
Orono Middle School	6th-8th	689	699	698	699	703
Orono High School	9th-12th	945	941	944	931	955
Total K-12th Grade		2,871	2,850	2,834	2,828	2,903

Past years show historical enrollment data. Current year is based on October 1 data.

Orono Schools is projected to see a 2.6% increase in enrollment this year. The major contributor to enrollment growth is students returning from other options during the previous year and a steady increase in residential population paired with demand for open enrollment placement.

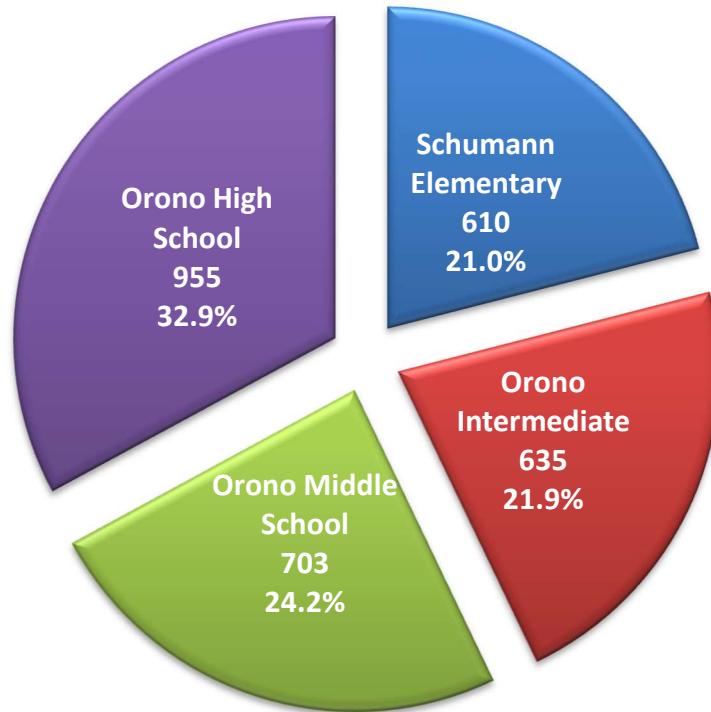
Enrollment History & Projections By Grade

Enrollment History & Projections by Grade								
	Actual 2018- 19	Actual 2019- 20	Actual 2020- 21	Oct 1 2021- 22	Projected 2022-23	Projected 2023-24	Projected 2023-24	Projected 2024-25
Early Childhood	16	10	14	16	16	16	16	16
Kindergarten	192	184	186	185	199	189	189	189
1st Grade	188	193	189	190	193	203	193	193
2nd Grade	189	193	194	198	202	197	207	197
3rd Grade	217	195	196	196	211	206	201	211
4th Grade	215	214	199	208	205	215	210	205
5th Grade	220	221	214	205	219	209	220	214
6th Grade	221	237	222	221	231	223	213	224
7th Grade	231	225	245	233	235	236	228	218
8th Grade	237	237	231	245	237	240	240	232
9th Grade	248	248	235	225	254	242	244	245
10th Grade	244	239	256	232	228	259	247	249
11th Grade	228	242	240	250	228	233	264	252
12th Grade	225	212	213	224	245	233	237	270
K-12th Grade	2,871	2,850	2,834	2,828	2,903	2,900	2,909	2,914
% Change	2.2%	-0.7%	-0.6%	-0.2%	2.7%	-0.1%	0.3%	0.2%

Note: Historical enrollment based on Oct. 1 data and exclude PSEO, Part-Time, On-Line and Shared Time Students.

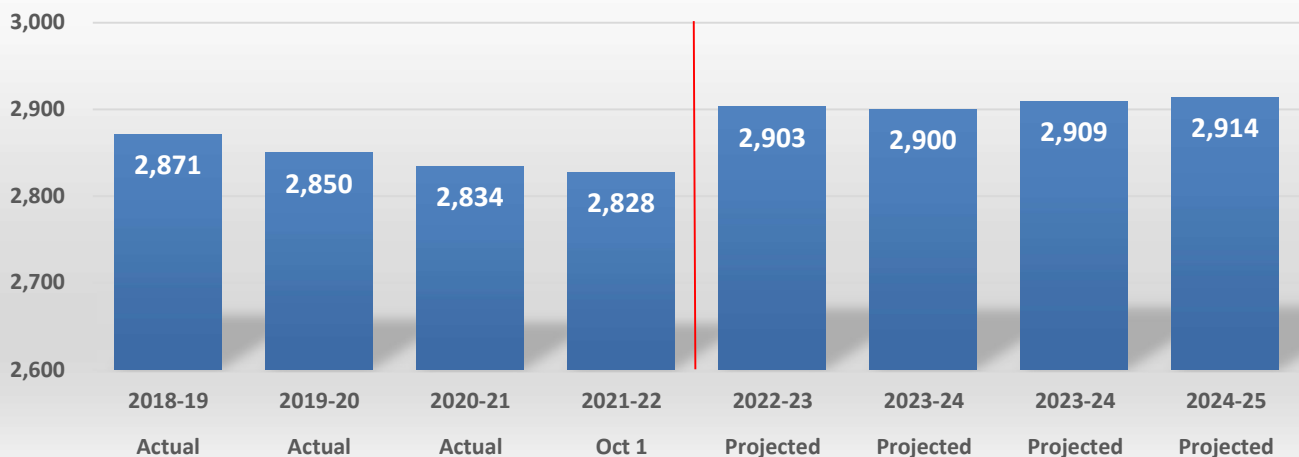
Budget Executive Summary

2022-23 Projected Enrollment Breakdown by School Site



Total Enrollment by Year (Actual and Projected)

Enrollment History & Projection



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Illuminating Possibilities

Orono Schools' **Five-Year Strategic Plan** benefiting students and all stakeholders

Mission

Our core purpose

Our students will maximize their potential in life because of their experiences in Orono Schools.

Strategic Goals

Our intended end results

Scholarship

Through personalized and rigorous learning, students and staff will apply high levels of interdisciplinary knowledge across all content areas.

Character

Students and staff will understand and model core ethical values for a life of integrity.

Relationships

Students and staff will engage in strong academic relationships.



Values

Our fundamental convictions and character



Excellence

Encourage students, staff and administration to reach their highest levels of personal achievement.

Fortitude

Build qualities of courage, perseverance and resilience.

Relationships

Promote respectful and caring relationships.

Inclusion

Embrace diverse and unique needs, backgrounds, ideas and talents.

Global Perspective

Inspire learners to be engaged citizens in the modern world.

Stewardship

Demonstrate constant accountability through responsible planning and use of resources.

The means of accomplishing our goals

Strategies

Teaching and Learning

We will enact student-centered, responsive instructional practices that provide rigor and relevance for every student. These practices will require students to apply critical thinking and complex problem solving.

Human Capital

We will capitalize on the complementary roles of research and practice to promote a model of personalized education for staff and students. Staff members will be selected and developed based on their capacity to promote academic optimism in every student.

Inclusion and Cultural Competence

We will ensure that inclusive, culturally-competent practices underlie all classroom and organizational efforts. These practices will be grounded in a commitment to helping all students achieve high levels of success.

Facilities

We will secure and manage resources to meet the learning, program and community needs of the future.

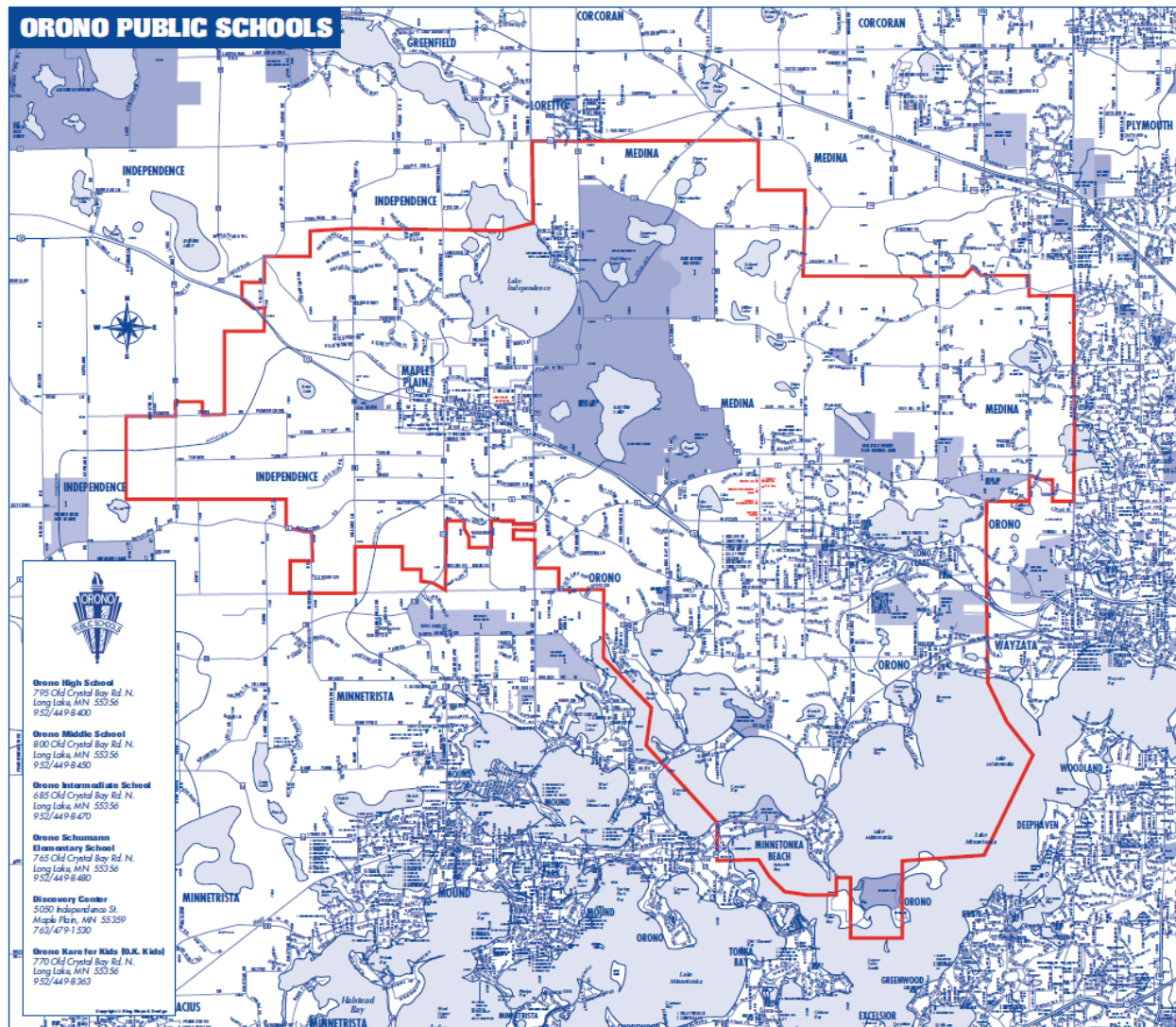
Character

We will embed character development experiences into existing learning activities, as well as responsive classroom management practices and service learning, to develop the critical thinking needed for ethical problem solving.

Relationships

We will value, develop and strengthen relationship skills that lead to lifelong social, emotional and academic success.

District Boundary Map



<http://orono.k12.mn.us/about/maps-directions/>

Orono Schools Campus



Parking Lot Key

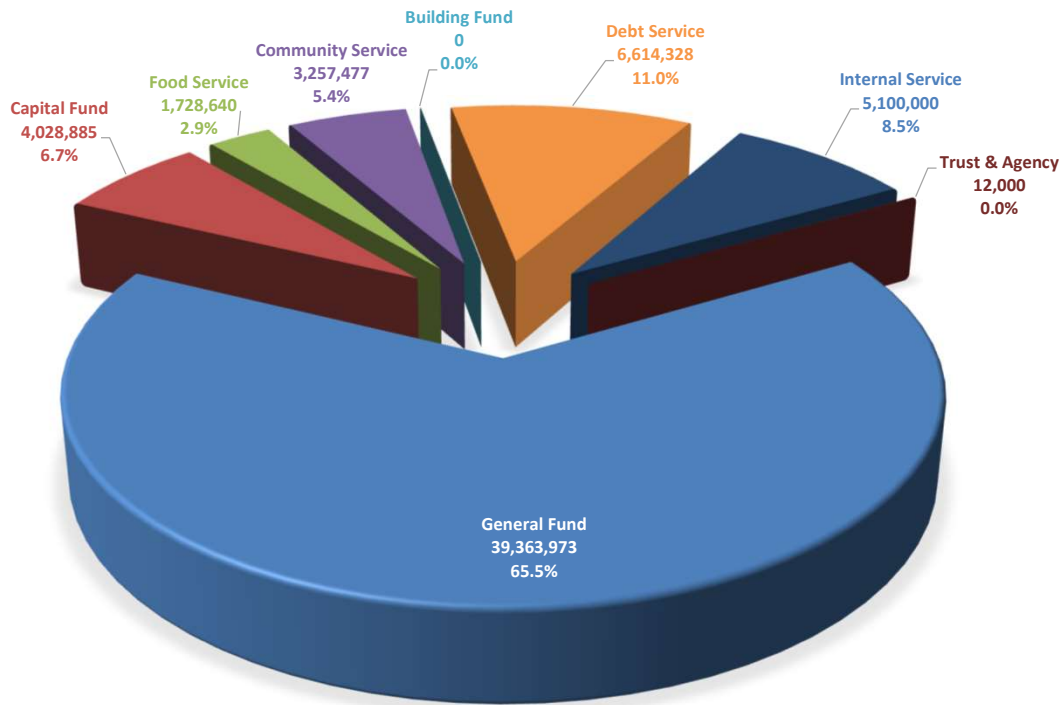
- A Ice Arena
- B H.S. North
- C H.S. East
- D H.S. South
- E Schumann Elementary
- F Intermediate School
- G Elementary West
- H Softball Stadium
- I Field 5
- J Baseball Stadium (limited access)
- K M.S. North
- L M.S. West
- M Student Center



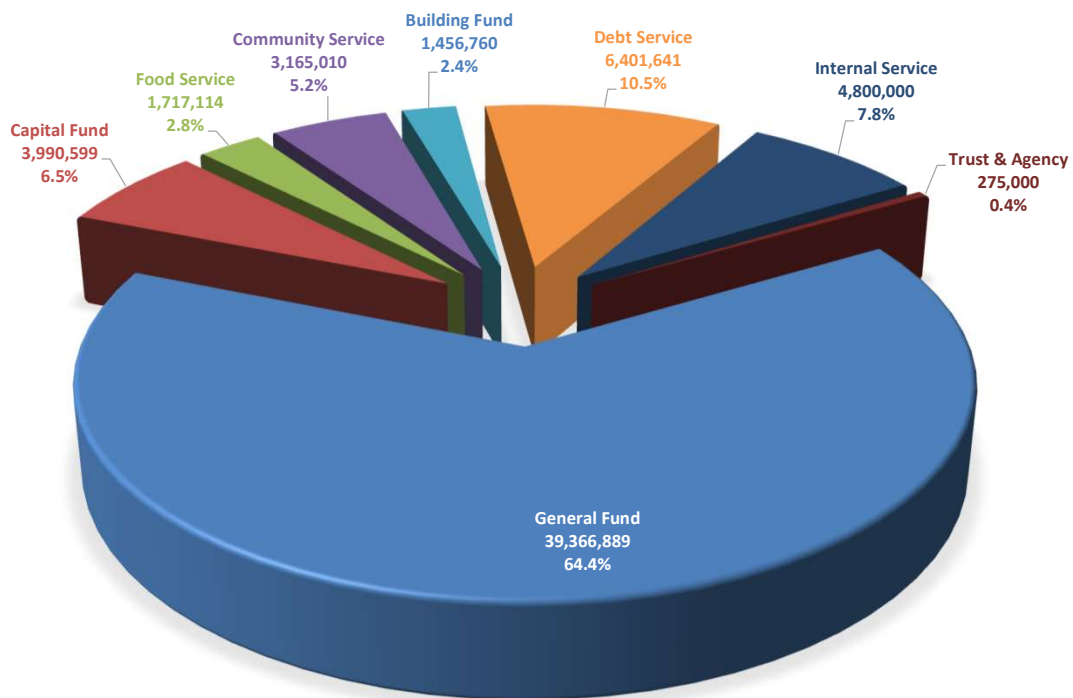
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ALL FUNDS REVENUES and EXPENDITURES

2022-2023 REVENUE BUDGET - ALL FUNDS



2022-2023 EXPENDITURE BUDGET - ALL FUNDS

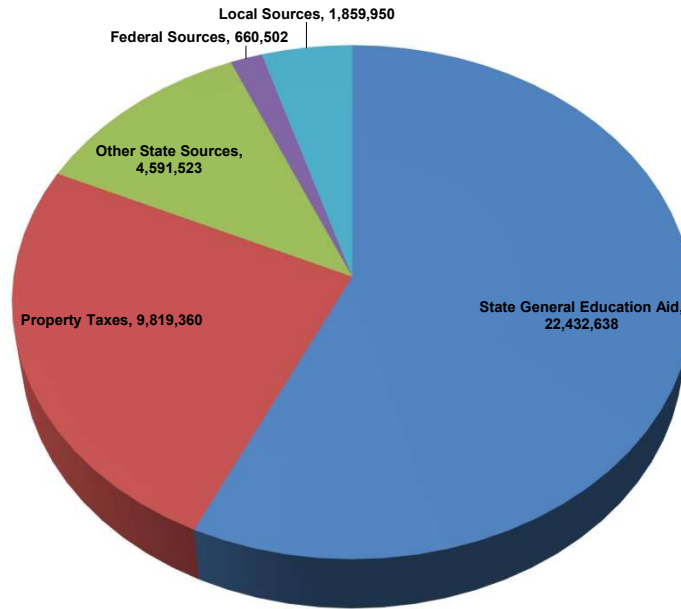


REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES

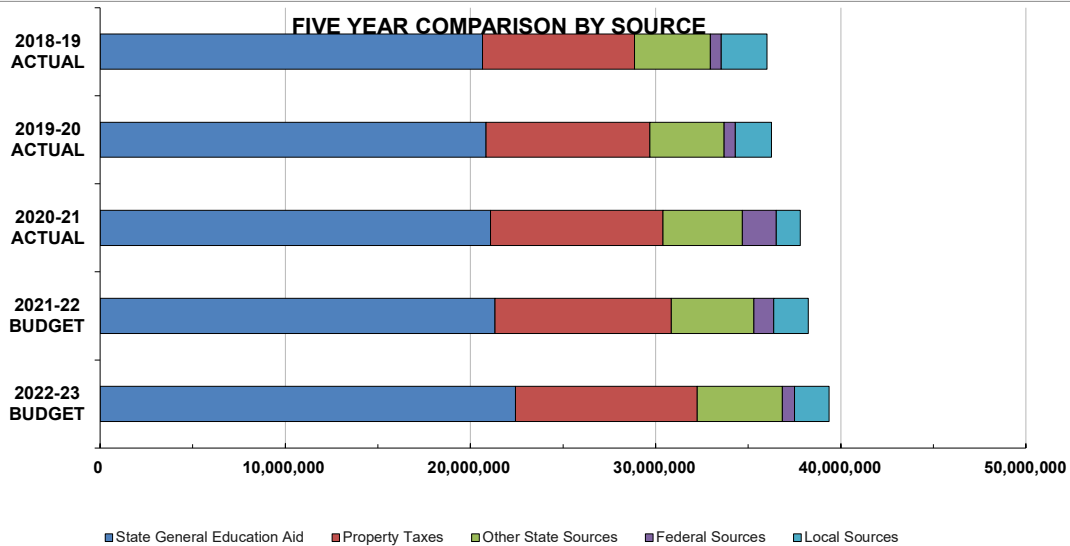
2022-23	GENERAL OPERATING	CAPITAL FUND	FOOD SERVICE	COMMUNITY SERVICE	BUILDING FUND	DEBT SERVICE	INTERNAL SERVICE	TRUST & AGENCY	2022-23 BUDGET
FUND BALANCES - BEGINNING	5,138,036	389,708	507,082	582,636	1,456,760	778,947	2,177,383	3,535,585	14,566,137
REVENUES									
LOCAL SOURCES									
PROPERTY TAXES	9,819,360	3,785,306		337,277		6,579,328			20,521,271
TUITION, FEES & ADMISSIONS	517,750			2,507,000					3,024,750
DONATIONS, INTEREST, & RENT	680,000			120,000		5,000		12,000	817,000
SALES & OTHER	500,000		1,487,640	170,000			5,100,000		7,257,640
STUDENT ACTIVITIES	162,200								162,200
STATE SOURCES	27,024,161	243,579	41,000	123,200		30,000			27,461,940
FEDERAL SOURCES	660,502		200,000						860,502
TOTAL REVENUES	39,363,973	4,028,885	1,728,640	3,257,477	-	6,614,328	5,100,000	12,000	60,105,303
EXPENDITURES									
ADMINISTRATION	1,417,410	-	-		-	-	-	-	1,417,410
DISTRICT SUPPORT SERVICES	1,682,510	-	-		-	-	-	-	1,682,510
REGULAR INSTRUCTION	20,634,640	-	-	189,010	-	-	-	-	20,823,650
VOCATIONAL EDUCATION	328,210	-	-		-	-	-	-	328,210
SPECIAL EDUCATION INSTRUCTION	5,848,850	-	-		-	-	-	-	5,848,850
INSTRUCTIONAL SUPPORT	2,065,930	1,199,000	-		-	-	-	-	3,264,930
PUPIL SUPPORT	3,192,330	400,100	1,717,114	-	-	-	-	-	5,309,544
SITES AND BUILDINGS	3,918,289	2,391,499	-		1,456,760	-	-	-	7,766,548
FISCAL & OTHER FIXED COSTS	278,720	-	-		-	-	4,800,000	275,000	5,353,720
COMMUNITY SERVICE	-	-	-	2,976,000	-	-	-	-	2,976,000
DEBT SERVICE									
PRINCIPAL & REFUNDING PMNTS						4,465,000	-	-	4,465,000
INTEREST						1,934,641	-	-	1,934,641
FISCAL CHARGES						2,000	-	-	2,000
TOTAL EXPENDITURES	39,366,889	3,990,599	1,717,114	3,165,010	1,456,760	6,401,641	4,800,000	275,000	61,173,013
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,916)	38,286	11,526	92,467	(1,456,760)	212,687	300,000	(263,000)	(1,067,710)
OTHER FINANCING SOURCES									
BOND PROCEEDS & PREMIUM	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(2,916)	38,286	11,526	92,467	(1,456,760)	212,687	300,000	(263,000)	(1,067,710)
FUND BALANCES - ENDING	5,135,120	427,994	518,608	675,103	0	991,634	2,477,383	3,272,585	13,498,427

GENERAL FUND REVENUE

Fiscal 2023 Revenue Sources



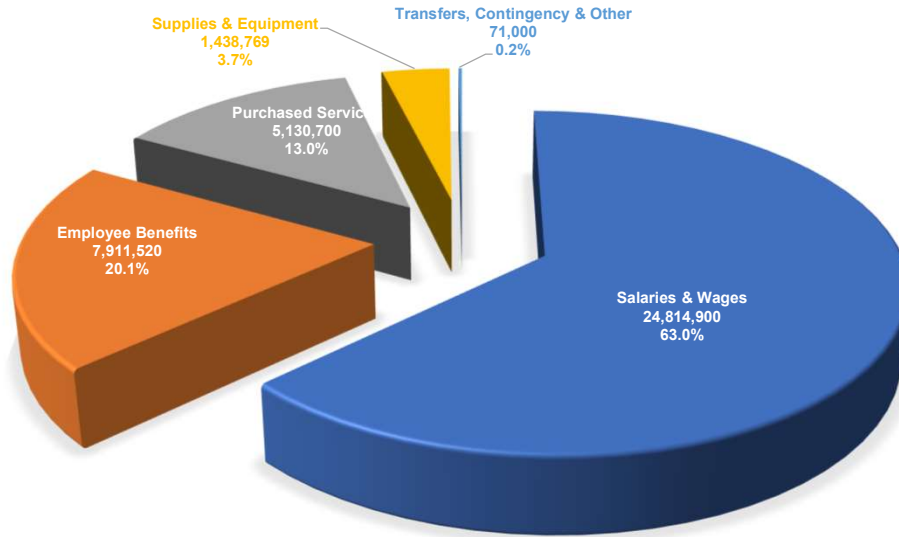
FIVE YEAR COMPARISON BY SOURCE



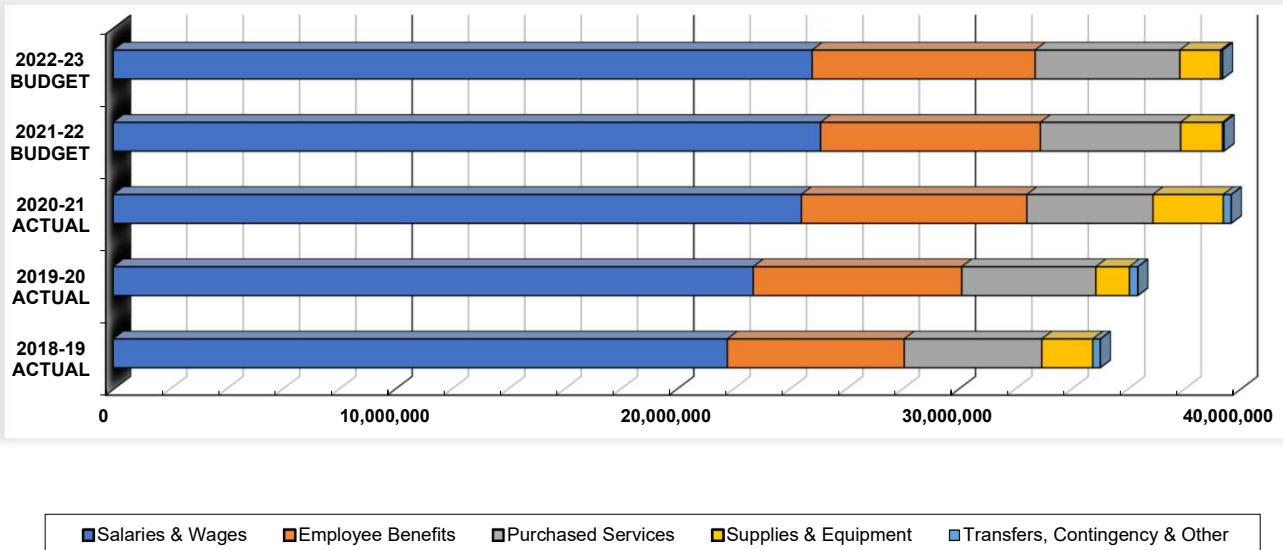
GENERAL OPERATING FUND REVENUE	2018-19	2019-20	2020-21	2021-22	2022-23	CHANGE	PERCENT
State General Education Aid	20,647,454	20,827,267	21,078,414	21,324,519	22,432,638	1,108,119	5.2%
Property Taxes	8,202,761	8,860,768	9,311,991	9,507,992	9,819,360	311,368	3.3%
Other State Sources	4,109,118	4,003,057	4,290,288	4,472,737	4,591,523	118,786	2.7%
Federal Sources	584,644	606,386	1,833,631	1,078,189	660,502	(417,687)	-38.7%
Local Sources	2,474,349	1,945,525	1,300,542	1,859,950	1,859,950	0	0.0%
(Tuition, Fees, Admissions, Interest, Donations)							
TOTAL	36,018,325	36,243,003	37,814,866	38,243,387	39,363,973	1,120,586	2.9%

GENERAL FUND EXPENDITURES

FISCAL 2023 EXPENDITURES



Five Year Comparison by Object



GENERAL FUND EXPENDITURES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	21,803,774	22,722,319	24,431,042	25,113,049	24,814,900	(298,149)	-1.2%
Employee Benefits	6,276,796	7,402,616	8,003,657	7,802,300	7,911,520	109,220	1.4%
Purchased Services	4,884,826	4,755,916	4,470,876	4,969,263	5,130,700	161,437	3.2%
Supplies & Equipment	1,807,150	1,189,587	2,490,155	1,485,060	1,438,769	(46,291)	-3.1%
Transfers, Contingency & Other	262,869	294,516	280,956	50,170	71,000	20,830	41.5%
TOTAL	35,035,415	36,364,954	39,676,686	39,419,842	39,366,889	(52,953)	-0.13%

GENERAL FUND EXPENDITURES (by Program)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Revised 2021-22	Proposed 2022-23
School Board	26,943	117,497	80,982	104,300	114,540
Office of the Superintendent	289,391	322,939	450,884	363,500	371,230
School Administration	1,131,670	839,799	881,483	905,050	931,640
Total District & School Administration	1,448,004	1,280,235	1,413,349	1,372,850	1,417,410
General Administrative Support	196,076	501,222	609,725	629,900	644,320
Other Administrative Support	39,365	46,315	42,644	44,800	45,710
Business Services	1,161,700	767,342	896,160	974,930	992,480
Total District Support Services	1,397,141	1,314,878	1,548,529	1,649,630	1,682,510
Kindergarten Education	829,343	963,052	1,079,774	1,026,800	1,037,450
Elementary Education	5,252,506	5,632,483	6,472,422	5,659,866	5,306,490
Title II, Part A - Improve Teacher Quality	36,232	30,934	31,438	35,000	36,060
Safe & Drug Free Schools	-	-	-	-	-
Title V - Innovative Programs	-	-	-	-	-
Secondary Education	2,058,098	2,306,284	2,276,193	2,279,509	2,253,370
Art Education	521,395	545,474	576,708	633,800	642,240
Title I - Educationally Disadvantaged	66,726	71,685	71,823	57,200	58,980
Gifted and Talented	287,118	334,660	308,915	352,440	362,790
English as Second Language/LEP	147,434	72,944	64,310	187,400	192,870
English (Language Art)	1,625,412	1,790,695	1,818,998	1,987,500	2,022,180
World Languages	893,631	898,536	977,844	1,043,700	1,064,880
Health & Physical Education	946,316	947,882	1,017,620	1,094,500	1,116,850
Mathematics	1,053,719	1,067,810	1,013,610	1,129,700	1,146,120
Computer Science/Tech Ed	341,452	338,127	348,175	393,200	415,750
Band & Choral	859,143	781,147	825,231	850,000	875,420
Natural Sciences	1,131,213	1,191,518	1,289,344	1,350,500	1,379,030
Social Studies	1,083,482	1,097,739	1,128,145	1,229,300	1,256,110
Total Regular Instruction	17,133,220	18,070,969	19,300,550	19,310,415	19,166,590
Co-curricular Activities	303,739	184,683	130,232	203,000	206,880
General Athletics	503,910	525,866	501,831	626,081	663,850
Boys Athletics	410,281	309,703	334,699	294,342	299,000
Girls Athletics	294,846	252,733	253,077	282,234	286,400
Extra-Curricular	7,526	4,157	4,347	11,800	11,920
Total Co-Curricular & Extra-Curricular	1,520,302	1,277,143	1,224,186	1,417,457	1,468,050
Marketing Education	159,685	180,568	179,301	191,100	191,780
Business & Office Education	122,692	126,010	128,632	130,500	134,330
Special Needs/Vocational Education	6,194	17,580	2,015	2,000	2,100
Career & Technical Ed	-	-	-	-	-
Total Vocational Education	288,571	324,158	309,948	323,600	328,210
Speech/Language Impaired	205,447	234,424	336,536	270,600	278,550
Mild-Moderate Impaired	445,483	407,304	435,220	599,500	612,270
Moderate-Severe Impaired	10,549	28,952	38,488	88,300	90,880
Physically Impaired	22,090	27,543	23,884	11,000	11,350
Deaf-Hard of Hearing	20,117	31,998	32,630	19,900	20,460
Visually Impaired	1,851	1,753	2,535	-	-
Specific Learning Disability	700,053	756,539	796,681	859,150	877,130
Emotional/Behavioral Disorder	215,276	239,345	261,220	282,000	289,820
Deaf-Blindness	-	-	-	-	-
Other Health Impaired	574,900	564,986	552,281	608,100	620,510
Autistic	735,084	830,532	779,076	851,900	875,340
ECSE	137,044	183,204	250,440	246,100	253,350
Traumatic Brain Injury	11,088	15,236	4,469	5,100	5,250
Severely Multiple Impaired	22,137	25,234	15,057	38,600	39,690
Spec Educ-General	1,267,994	1,380,093	1,744,132	1,933,200	1,874,250
Spec Educ-General-Transition	242,890	253,992	-	-	-
Total Special Education Instruction	4,612,002	4,981,133	5,272,649	5,813,450	5,848,850

GENERAL FUND EXPENDITURES (by Program)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Revised 2021-22	Proposed 2022-23
School Age Care	-	-			
General Instructional Support	759,559	1,238,050	1,223,399	1,109,066	1,158,280
Curriculum Development	191,213	189,617	224,136	244,300	249,590
Educational Media	346,396	368,080	344,924	351,100	360,430
Instruction Related Technology	2,449	1,299	207,704	2,000	2,100
Staff Development	225,223	410,462	533,984	290,922	295,530
Total Instructional Support	1,524,839	2,207,508	2,534,147	1,997,388	2,065,930
Counseling & Guidance	543,375	618,954	613,090	629,550	647,700
Health Services	190,702	211,256	399,465	502,513	231,400
Mental Health Services	-	140	13,629		
Social Work	101,995	109,147	146,702	96,200	99,060
Pupil Transportation Regular	2,182,349	1,947,979	1,789,672	1,925,300	2,210,860
Other Pupil Support Services			11,286	3,200	3,310
Total Pupil Support	3,018,871	2,887,476	2,973,844	3,156,763	3,192,330
Operations & Maintenance	3,700,142	3,801,692	4,353,716	3,936,920	3,747,620
Capital Improvements	151,345	(102,264)	456,967	170,669	170,669
Total Site and Building	3,851,487	3,699,428	4,810,683	4,107,589	3,918,289
Other Benefits	39,699	39,165	27,415	10,700	11,020
Post-Employment Benefits	-	-			
Property & Other Insurance	201,279	231,859	207,830	260,000	265,200
Transfers	-	-			
Other Non-Recurring	-	51,000	53,556		2,500
Contingencies & Reserves	-	-			-
Total Fiscal & Other	240,978	322,025	288,801	270,700	278,720
Total General Fund Expenditures	35,035,415	36,364,954	39,676,686	39,419,842	39,366,889

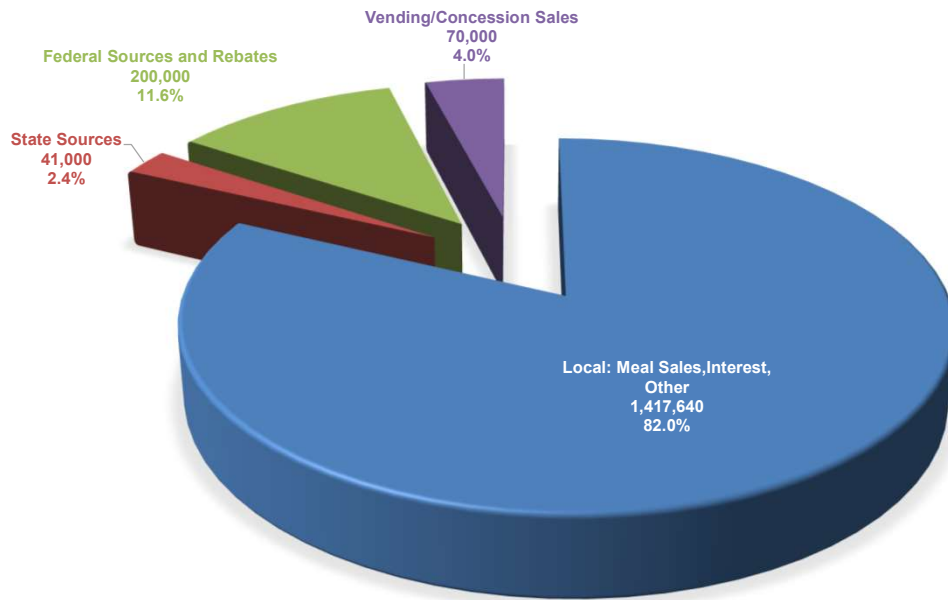
GENERAL FUND EXPENDITURES (by Object)

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET
SALARIES AND WAGES					
ADMINISTRATION	1,183,923	1,002,649	1,134,052	1,056,100	1,079,100
DISTRICT SUPPORT SERVICES	896,272	878,099	956,295	1,058,900	1,080,600
REGULAR INSTRUCTION	13,140,292	13,507,973	14,384,580	14,884,932	14,673,400
VOCATIONAL EDUCATION	218,890	233,661	231,835	246,200	248,500
SPECIAL EDUCATION INSTRUCTION	3,319,911	3,429,820	3,588,444	3,881,150	3,873,000
INSTRUCTIONAL SUPPORT	1,017,070	1,368,717	1,660,127	1,428,200	1,458,600
PUPIL SUPPORT	711,235	738,831	874,629	833,367	715,600
SITE AND BUILDING	1,316,181	1,562,571	1,601,080	1,724,200	1,686,100
TOTAL SALARIES AND WAGES	21,803,774	22,722,319	24,431,042	25,113,049	24,814,900
EMPLOYEE BENEFITS					
ADMINISTRATION	207,756	153,189	188,259	183,000	188,510
DISTRICT SUPPORT SERVICES	186,468	180,436	253,586	207,400	213,610
REGULAR INSTRUCTION	3,989,561	4,529,173	4,938,612	4,644,900	4,740,340
VOCATIONAL EDUCATION	63,161	73,380	76,566	77,100	79,410
SPECIAL EDUCATION INSTRUCTION	966,628	1,261,541	1,270,719	1,326,800	1,361,750
INSTRUCTIONAL SUPPORT	240,031	376,662	496,738	410,600	422,930
PUPIL SUPPORT	200,143	296,318	250,752	328,800	275,030
SITE AND BUILDING	394,622	508,788	516,570	613,000	618,920
FISCAL & FIXED COSTS	28,427	23,128	11,855	10,700	11,020
TOTAL EMPLOYEE BENEFITS	6,276,796	7,402,616	8,003,657	7,802,300	7,911,520
PURCHASED SERVICES					
ADMINISTRATION	29,396	86,364	56,608	97,500	103,500
DISTRICT SUPPORT SERVICES	259,276	218,313	256,625	269,000	269,100
REGULAR INSTRUCTION	673,188	652,328	574,700	629,800	653,100
VOCATIONAL EDUCATION	4,307	15,555	-	-	-
SPECIAL EDUCATION INSTRUCTION	243,077	202,470	337,640	510,500	519,100
INSTRUCTIONAL SUPPORT	182,345	319,265	78,445	145,463	146,200
PUPIL SUPPORT	2,022,459	1,781,416	1,785,995	1,921,000	2,180,400
SITE AND BUILDING	1,257,777	1,232,307	1,157,472	1,136,000	994,100
FISCAL & FIXED COSTS	213,002	247,897	223,391	260,000	265,200
TOTAL PURCHASED SERVICES	4,884,826	4,755,916	4,470,876	4,969,263	5,130,700
SUPPLIES & EQUIPMENT					
ADMINISTRATION	4,887	8,074	3,235	13,000	23,000
DISTRICT SUPPORT SERVICES	27,885	34,696	70,255	124,150	99,200
REGULAR INSTRUCTION	754,384	558,473	518,596	532,000	545,600
VOCATIONAL EDUCATION	700	56	-	300	300
SPECIAL EDUCATION INSTRUCTION	38,904	47,032	33,582	95,000	95,000
INSTRUCTIONAL SUPPORT	77,513	134,772	290,173	13,125	38,200
PUPIL SUPPORT	23,978	16,253	44,633	73,596	21,300
SITE AND BUILDING	878,899	390,231	1,529,681	633,889	616,169
TOTAL SUPPLIES & EQUIPMENT	1,807,150	1,189,587	2,490,155	1,485,060	1,438,769
OTHER EXPENDITURES					
ADMINISTRATION	22,042	29,959	31,195	28,250	28,300
DISTRICT SUPPORT SERVICES	27,241	3,334	11,768	10,180	15,000
REGULAR INSTRUCTION	96,097	100,165	108,250	11,240	22,200
VOCATIONAL EDUCATION	1,514	1,507	1,547	-	-
SPECIAL EDUCATION INSTRUCTION	43,481	40,271	42,265	-	-
INSTRUCTIONAL SUPPORT	7,881	8,091	8,663	-	-
PUPIL SUPPORT	60,605	54,658	17,834	-	-
SITE AND BUILDING	4,008	5,531	5,879	500	3,000
GENERAL FUND STAFFING CONTINGENCY	-	51,000	53,555	-	2,500
TOTAL OTHER EXPENDITURES	262,869	294,516	280,956	50,170	71,000
OTHER FINANCING USES					
BOND REFUNDING EXPENSE	-	-	-	-	-
ACCRUED INTEREST	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
GENERAL FUND TOTAL	35,035,415	36,364,954	39,676,686	39,419,842	39,366,889

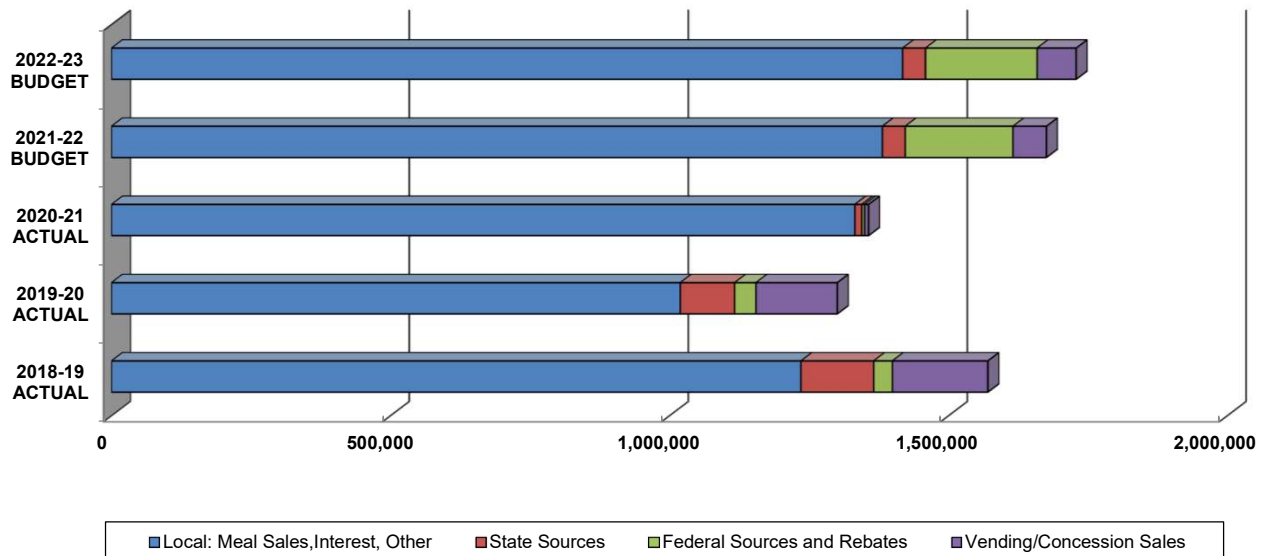
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FOOD SERVICE FUND REVENUE

FISCAL 2023 REVENUE SOURCES



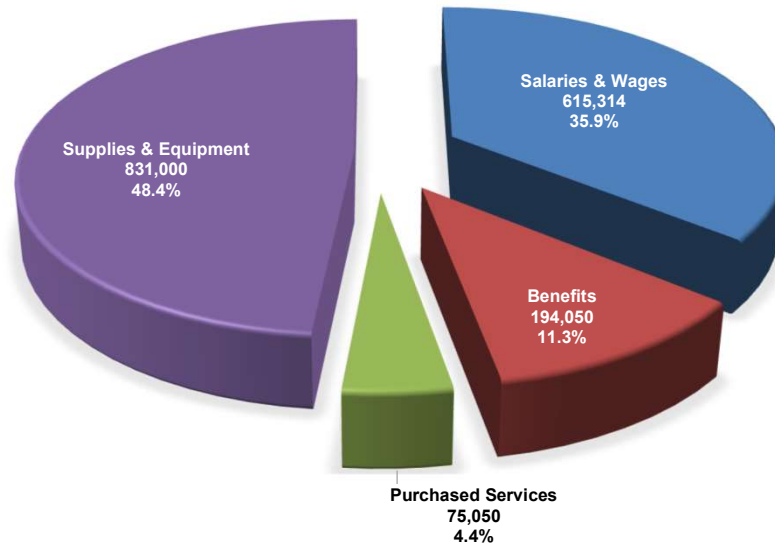
FIVE YEAR COMPARISON BY SOURCE



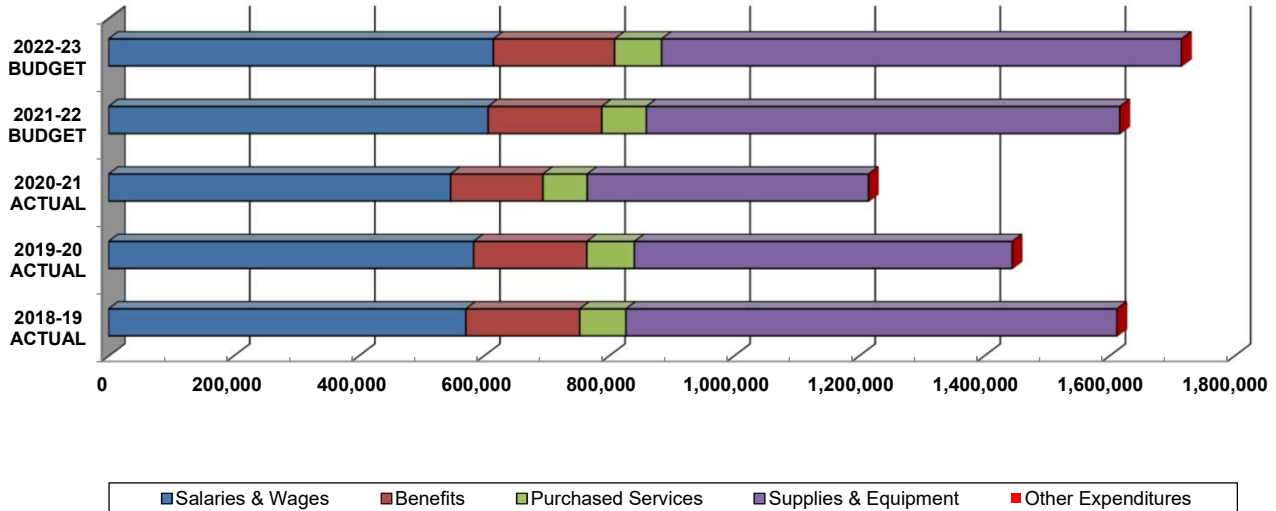
FOOD SERVICE FUND REVENUE	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Local: Meal Sales, Interest, Other	1,235,518	1,019,216	1,332,000	1,381,300	1,417,640	36,340	2.6%
State Sources	130,388	97,474	12,500	41,000	41,000	0	0.0%
Federal Sources and Rebates	33,385	38,119	5,000	193,000	200,000	7,000	3.6%
Vending/Concession Sales	171,014	145,714	7,000	60,000	70,000	10,000	16.7%
TOTAL	1,570,304	1,300,523	1,356,500	1,675,300	1,728,640	53,340	3.2%

FOOD SERVICE FUND EXPENDITURES

FISCAL 2023 EXPENDITURES



FIVE YEAR COMPARISON BY OBJECT



FOOD SERVICE FUND EXPENDITURES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	571,444	583,769	546,971	606,973	615,314	8,341	1.4%
Benefits	182,089	181,045	147,758	181,708	194,050	12,342	6.8%
Purchased Services	73,791	76,131	70,750	71,250	75,050	3,800	5.3%
Supplies & Equipment	784,892	603,918	449,740	757,000	831,000	74,000	9.8%
Other Expenditures	1,774	1,724	1,400	1,700	1,700	0	0.0%
TOTAL	1,613,990	1,446,588	1,216,619	1,618,631	1,717,114	98,000	6.1%

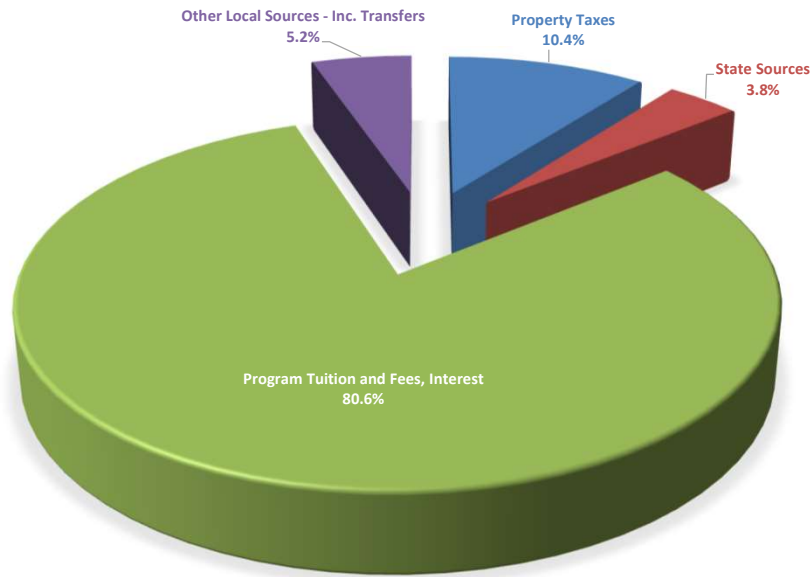
FOOD SERVICE FUND EXPENDITURES (by Object)

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET
SALARIES AND WAGES					
GENERAL ADMIN	91,421	89,719	92,582	93,884	114,775
OPERATIONAL SUPPORT	101,641	94,979	91,103	89,996	96,483
MEAL PREPARATION & SERVICE	378,382	399,071	363,286	423,093	404,056
TOTAL SALARIES AND WAGES	571,444	583,769	546,971	606,973	615,314
EMPLOYEE BENEFITS					
GENERAL ADMIN	49,465	49,638	26,581	38,160	40,450
OPERATIONAL SUPPORT	66,784	70,686	60,597	73,030	78,612
EMPLOYEE BENEFITS	65,840	60,721	60,580	70,518	74,989
TOTAL EMPLOYEE BENEFITS	182,089	181,045	147,758	181,708	194,050
PURCHASED SERVICES					
GENERAL CONSULTING SERVICES	-	-	-	-	-
REPAIRS & MAINTENANCE	19,665	3,893	4,750	4,750	5,050
SERVICE FEES/TRAINING	54,126	72,238	66,000	66,500	70,000
TOTAL PURCHASED SERVICES	73,791	76,131	70,750	71,250	75,050
SUPPLIES					
GENERAL SUPPLIES	601,307	483,505	359,000	684,500	726,000
MEAL PURCHASES	114,356	119,334	33,500	36,000	40,000
PRODUCE, COMMODITIES & MILK	9,596	1,079	9,240	3,000	3,000
TOTAL SUPPLIES	725,260	603,918	401,740	723,500	769,000
EQUIPMENT					
EQUIPMENT PURCHASE	59,632	-	48,000	33,500	62,000
TOTAL EQUIPMENT	59,632	-	48,000	33,500	62,000
OTHER EXPENDITURES					
DUES & MEMBERSHIPS	1,774	1,724	1,400	1,700	1,700
OTHER EXPENSES	-	-	-	-	-
TOTAL OTHER EXPENDITURES	1,774	1,724	1,400	1,700	1,700
TOTAL EXPENDITURES	1,613,990	1,446,588	1,216,619	1,618,631	1,717,114

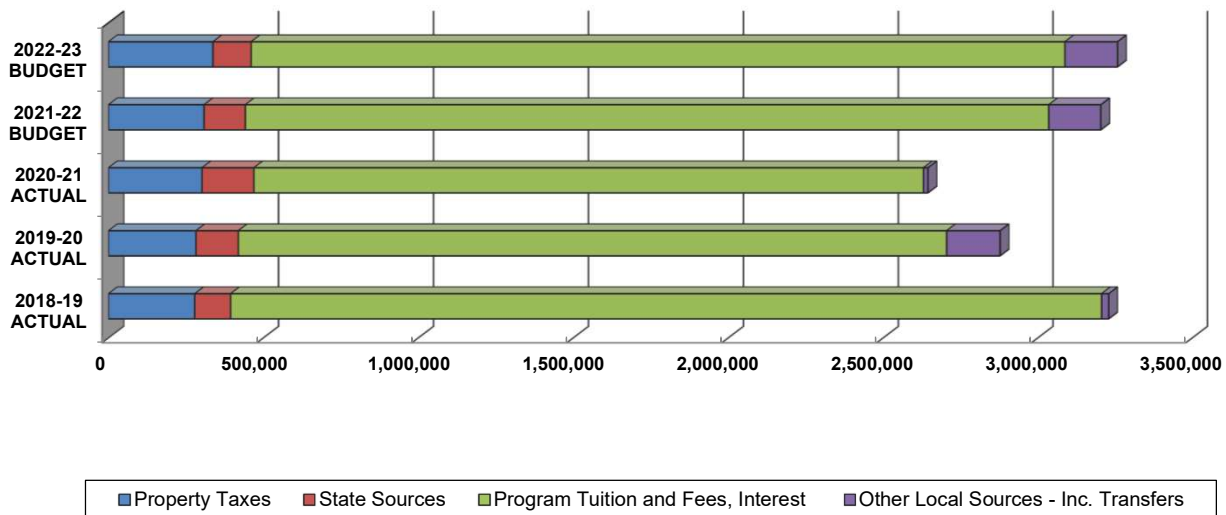
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COMMUNITY SERVICE FUND REVENUE

FISCAL 2023 REVENUE SOURCES



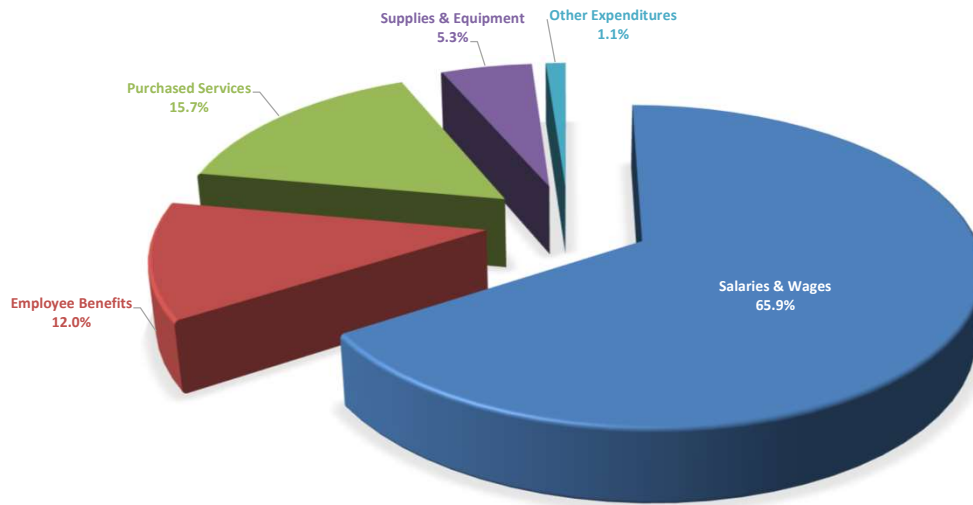
FIVE YEAR COMPARISON BY SOURCE



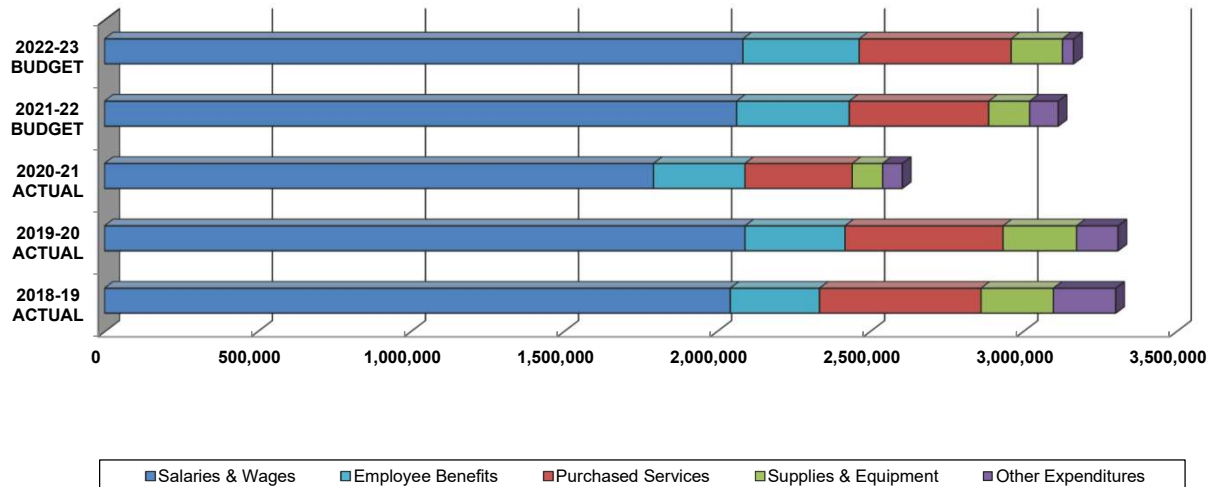
COMMUNITY SERVICE FUND REVENUE	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	278,578	282,389	301,998	308,409	337,277	28,868	9.4%
State Sources	115,691	136,766	167,495	133,175	123,200	(9,975)	-7.5%
Program Tuition and Fees, Interest	2,811,864	2,285,490	2,160,317	2,593,500	2,627,000	33,500	1.3%
Other Local Sources - Inc. Transfers	22,897	172,771	14,247	168,316	170,000	1,684	1.0%
TOTAL	3,229,030	2,877,416	2,644,057	3,203,400	3,257,477	54,077	1.7%

COMMUNITY SERVICE FUND EXPENDITURES

FISCAL 2023 EXPENDITURES



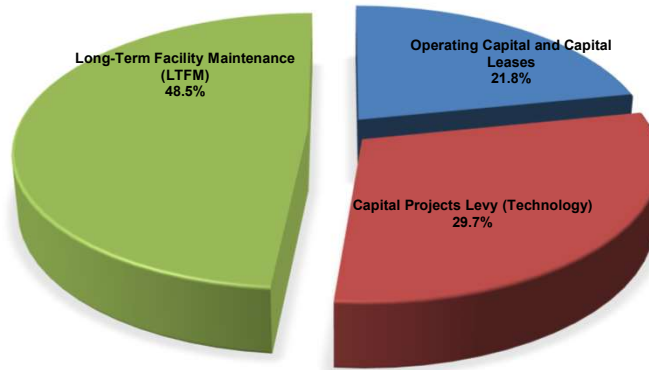
FIVE YEAR COMPARISON BY OBJECT



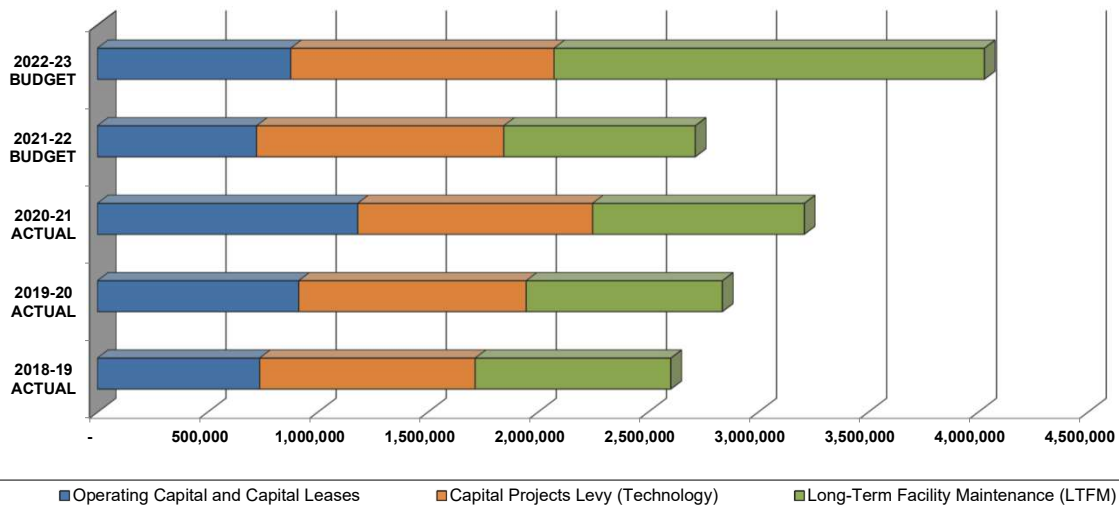
COMMUNITY SERVICE FUND EXPENDITURES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	2,044,285	2,092,569	1,793,372	2,065,027	2,085,595	20,568	1.0%
Employee Benefits	291,515	326,591	298,997	367,869	380,000	12,131	3.3%
Purchased Services	527,559	516,175	350,473	455,487	496,015	40,528	8.9%
Supplies & Equipment	235,915	239,541	99,113	133,763	167,100	33,337	24.9%
Other Expenditures	203,200	135,114	64,263	92,775	36,300	(56,475)	-60.9%
TOTAL	3,302,474	3,309,990	2,606,217	3,114,921	3,165,010	50,089	1.6%

CAPITAL FUND REVENUES

FISCAL 2023 REVENUE SOURCES



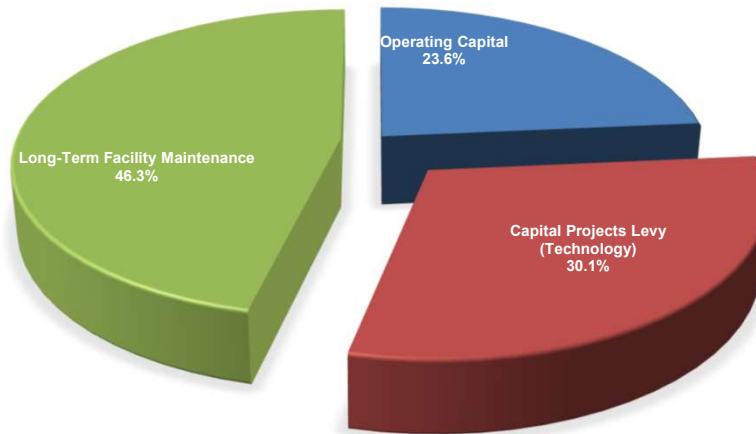
FIVE YEAR COMPARISON BY SOURCE



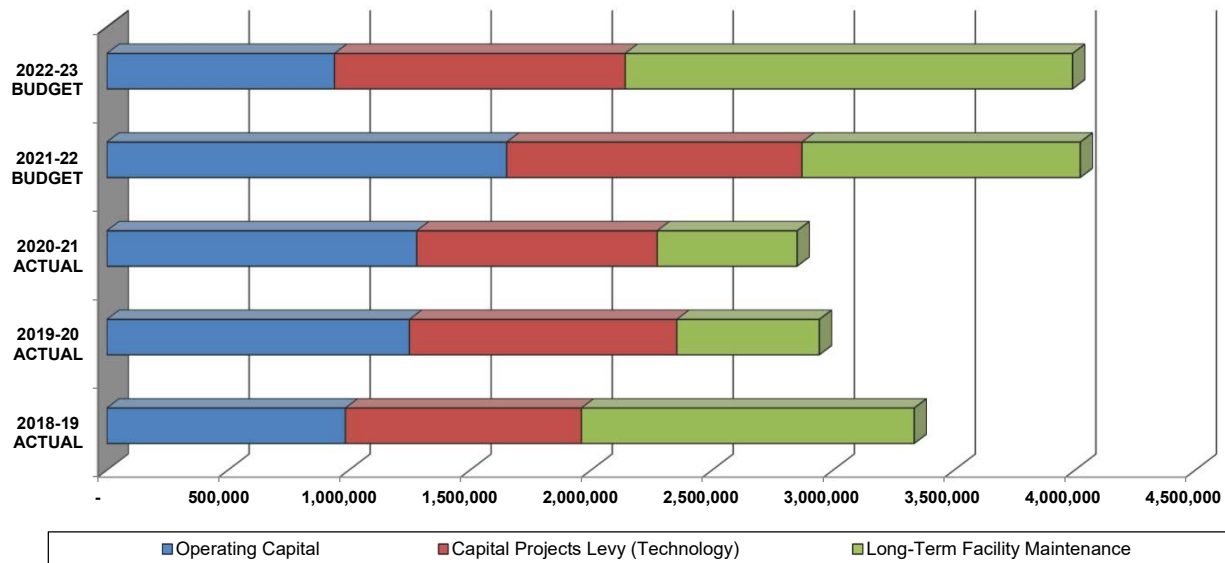
CAPITAL FUND REVENUES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital and Capital Leases	736,842	914,585	1,182,501	723,209	878,036	154,827	21.4%
Capital Projects Levy (Technology)	978,984	1,032,850	1,066,451	1,122,409	1,195,855	73,446	6.5%
Long-Term Facility Maintenance (LTFM)	888,262	890,439	961,203	869,374	1,954,994	1,085,620	124.9%
TOTAL	2,604,087	2,837,874	3,210,155	2,714,992	4,028,885	1,313,893	48.4%

CAPITAL FUND EXPENDITURES

FISCAL 2023 EXPENDITURES



FIVE YEAR COMPARISON BY OBJECT



CAPITAL FUND EXPENDITURES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	985,579	1,250,107	1,280,335	1,652,084	940,729	(711,355)	-43.1%
Capital Projects Levy (Technology)	974,967	1,104,736	993,517	1,219,587	1,200,700	(18,887)	-1.5%
Long-Term Facility Maintenance	1,374,350	588,105	577,432	1,150,780	1,849,170	698,390	60.7%
TOTAL	3,334,896	2,942,948	2,851,284	4,022,451	3,990,599	(31,852)	-0.8%

CAPITAL FUND EXPENDITURES (by Object)

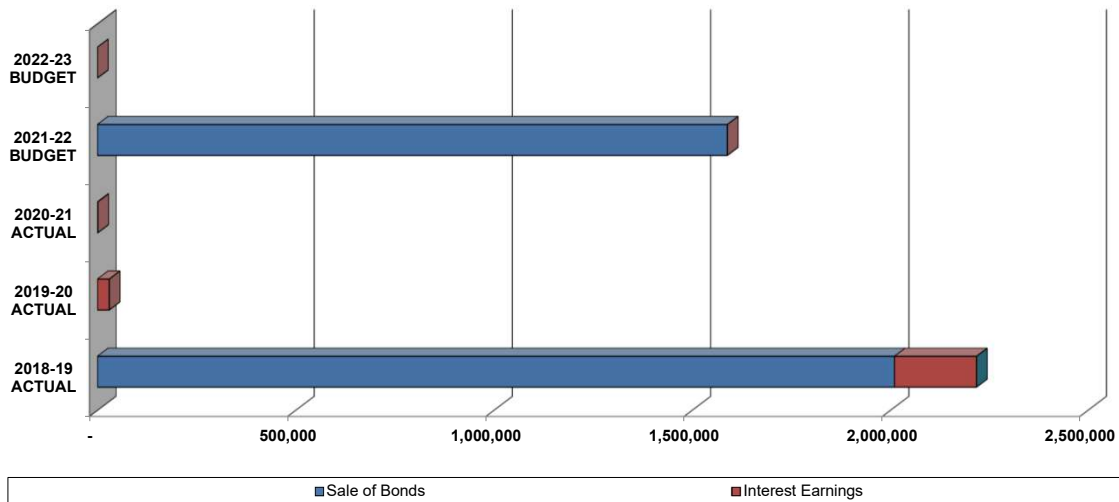
	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET
SALARIES AND WAGES					
OPERATING CAPITAL	98,800	50,512	103,044	104,300	106,600
LONG-TERM FACILITIES MAINTENANCE	42,702	-	-	-	-
CAPITAL PROJECTS (TECHNOLOGY) LEVY	420,715	491,407	459,619	525,800	537,200
OTHER	-	-	-	-	-
TOTAL SALARIES AND WAGES	562,217	541,919	562,663	630,100	643,800
EMPLOYEE BENEFITS					
OPERATING CAPITAL	17,254	9,926	18,079	18,200	18,600
LONG-TERM FACILITIES MAINTENANCE	855	-	-	-	-
CAPITAL PROJECTS (TECHNOLOGY) LEVY	96,282	114,744	120,925	126,000	128,700
OTHER	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS	114,390	124,669	139,004	144,200	147,300
PURCHASED SERVICES					
OPERATING CAPITAL	258,291	96,603	-	-	-
LONG-TERM FACILITIES MAINTENANCE	67,913	76,088	312,607	481,680	491,300
CAPITAL PROJECTS (TECHNOLOGY) LEVY	28,606	60,903	56,826	75,000	76,500
OTHER	29,216	-	-	-	-
TOTAL PURCHASED SERVICES	384,026	233,593	369,433	556,680	567,800
SUPPLIES & EQUIPMENT					
OPERATING CAPITAL	582,019	1,093,067	1,159,212	1,529,584	815,529
LONG-TERM FACILITIES MAINTENANCE	1,262,880	512,017	264,826	669,100	1,357,870
CAPITAL PROJECTS (TECHNOLOGY) LEVY	429,364	437,682	356,146	492,787	458,300
OTHER	-	-	-	-	-
TOTAL SUPPLIES & EQUIPMENT	2,274,263	2,042,766	1,780,184	2,691,471	2,631,699
OTHER EXPENDITURES					
OPERATING CAPITAL	-	-	-	-	-
LONG-TERM FACILITIES MAINTENANCE	-	-	-	-	-
CAPITAL PROJECTS (TECHNOLOGY) LEVY	-	-	-	-	-
OTHER	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-
CAPITAL FUND	3,334,896	2,942,948	2,851,284	4,022,451	3,990,599
TOTAL BY CATEGORY					
OPERATING CAPITAL	956,364	1,250,107	1,280,335	1,652,084	940,729
LONG-TERM FACILITIES MAINTENANCE	1,374,350	588,105	577,433	1,150,780	1,849,170
CAPITAL PROJECTS (TECHNOLOGY) LEVY	974,967	1,104,736	993,516	1,219,587	1,200,700
OTHER	29,216	-	-	-	-
	3,334,896	2,942,948	2,851,284	4,022,451	3,990,599

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BUILDING CONSTRUCTION FUND REVENUES

NO REVENUE

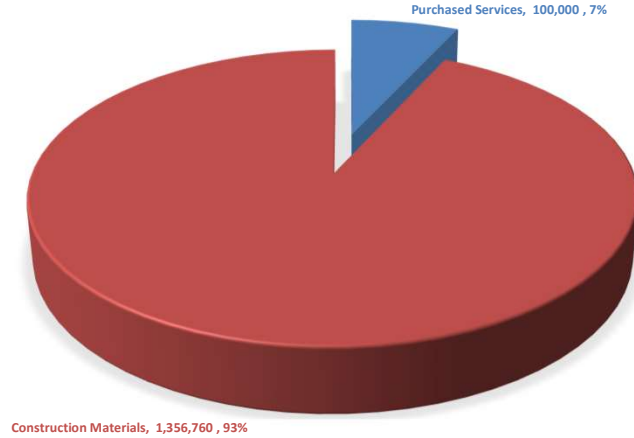
FIVE YEAR COMPARISON BY SOURCE



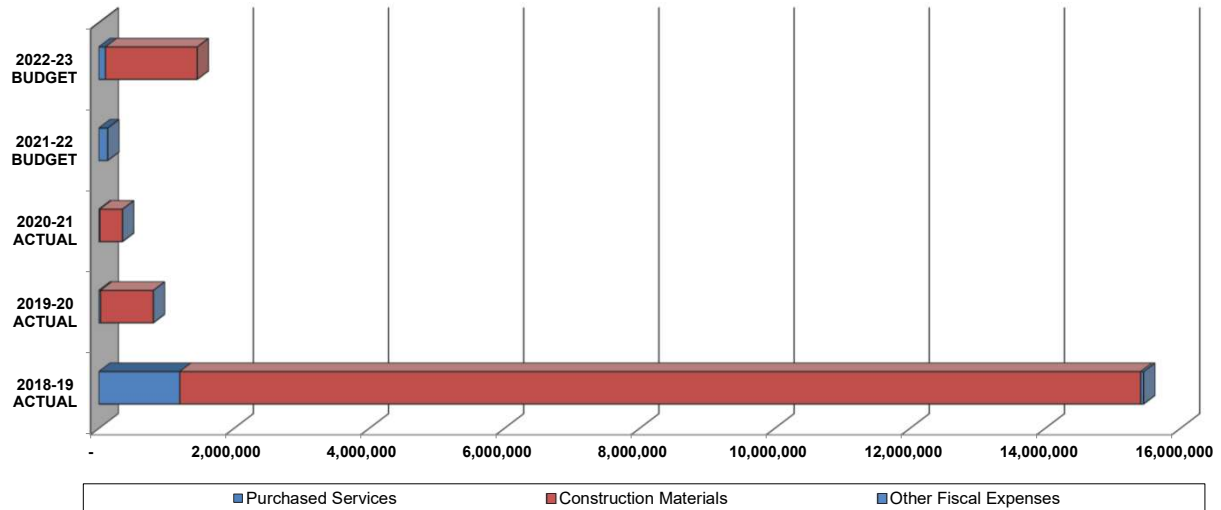
CAPITAL FUND REVENUES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Sale of Bonds	2,010,336	-	-	1,588,760	-	(1,588,760)	
Interest Earnings	207,486	29,826	929	-	-		
TOTAL	2,217,822	29,826	929	1,588,760	-	(1,588,760)	

BUILDING CONSTRUCTION FUND EXPENDITURES

FISCAL 2023 EXPENDITURES



FIVE YEAR COMPARISON BY OBJECT



CAPITAL & BUILDING FUND EXPENDITURES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Purchased Services	1,198,846	27,582	17,202	132,000	100,000	(32,000)	-24.2%
Construction Materials	14,216,073	780,255	333,875	-	1,356,760	1,356,760	
Other Fiscal Expenses	42,757	-	-	-	0	0	N/A
TOTAL	15,457,675	807,838	351,077	0	1,456,760	1,324,760	

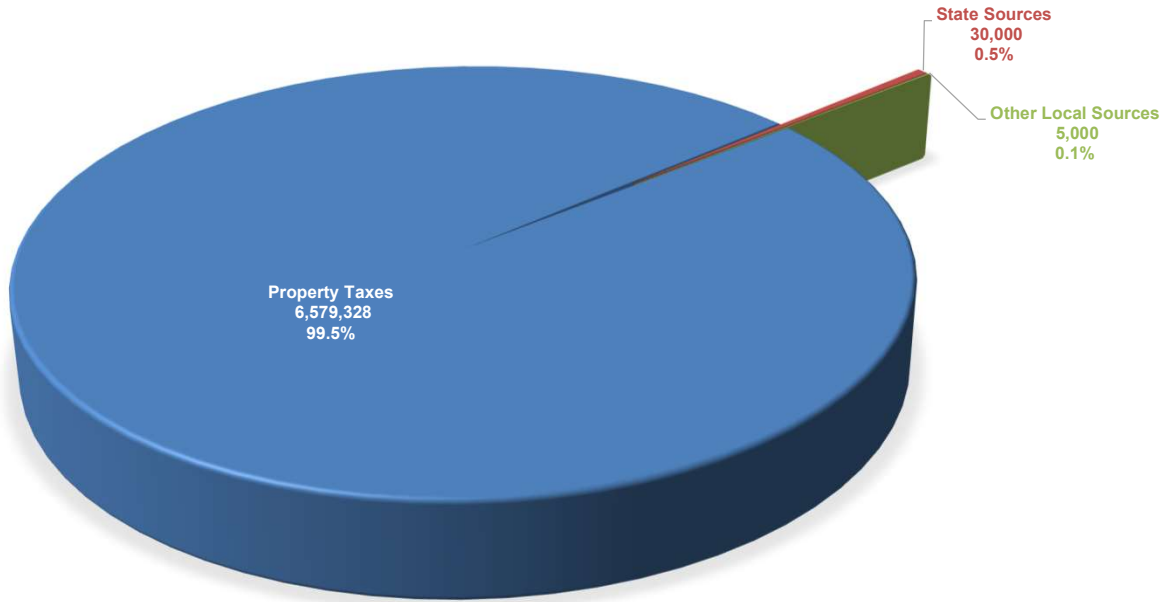
BUILDING CONSTRUCTION FUND EXPENDITURES (by Object)

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET
SALARIES AND WAGES					
INDOOR ACTIVITIES CENTER	-	-	-	-	-
LONG-TERM FACILITY MAINTENANCE BOND	-	-	-	-	-
ABATEMENT BOND	-	-	-	-	-
TOTAL SALARIES AND WAGES	-	-	-	-	-
EMPLOYEE BENEFITS					
INDOOR ACTIVITIES CENTER	-	-	-	-	-
LONG-TERM FACILITY MAINTENANCE BOND	-	-	-	-	-
ABATEMENT BOND	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS	-	-	-	-	-
PURCHASED SERVICES					
INDOOR ACTIVITIES CENTER	1,198,846	27,582	17,202	-	-
LONG-TERM FACILITY MAINTENANCE BOND	-	-	-	132,000	100,000
ABATEMENT BOND	-	-	-	-	-
TOTAL PURCHASED SERVICES	1,198,846	27,582	17,202	132,000	100,000
SUPPLIES & EQUIPMENT					
INDOOR ACTIVITIES CENTER	13,962,896	780,255	333,875	-	-
LONG-TERM FACILITY MAINTENANCE BOND	253,177	-	-	-	1,356,760
ABATEMENT BOND	-	-	-	-	-
TOTAL SUPPLIES & EQUIPMENT	14,216,073	780,255	333,875	-	1,356,760
OTHER EXPENDITURES					
INDOOR ACTIVITIES CENTER	42,757	-	-	-	-
LONG-TERM FACILITY MAINTENANCE BOND	-	-	-	-	-
ABATEMENT BOND	-	-	-	-	-
TOTAL OTHER EXPENDITURES	42,757	-	-	-	-
CAPITAL FUND	15,457,675	807,838	351,077	132,000	1,456,760
TOTAL BY CATEGORY					
INDOOR ACTIVITIES CENTER	15,204,498	807,838	351,077	-	-
LONG-TERM FACILITY MAINTENANCE BOND	253,177	-	-	132,000	1,456,760
ABATEMENT BOND	-	-	-	-	-
	15,457,675	807,838	351,077	132,000	1,456,760

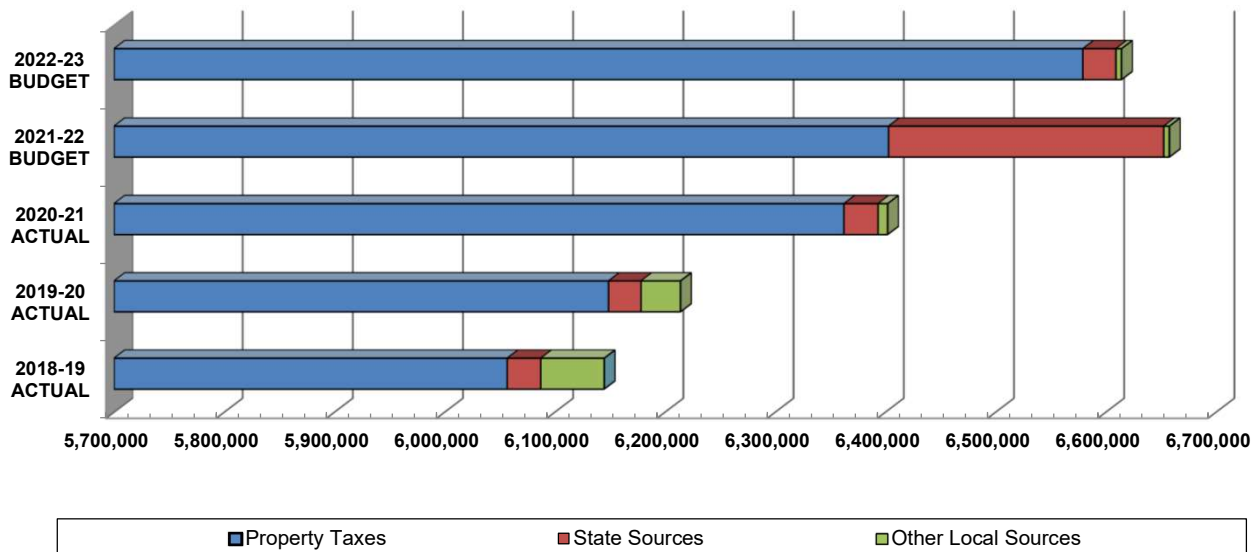
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DEBT SERVICE FUND REVENUE

FISCAL 2023 REVENUE SOURCES



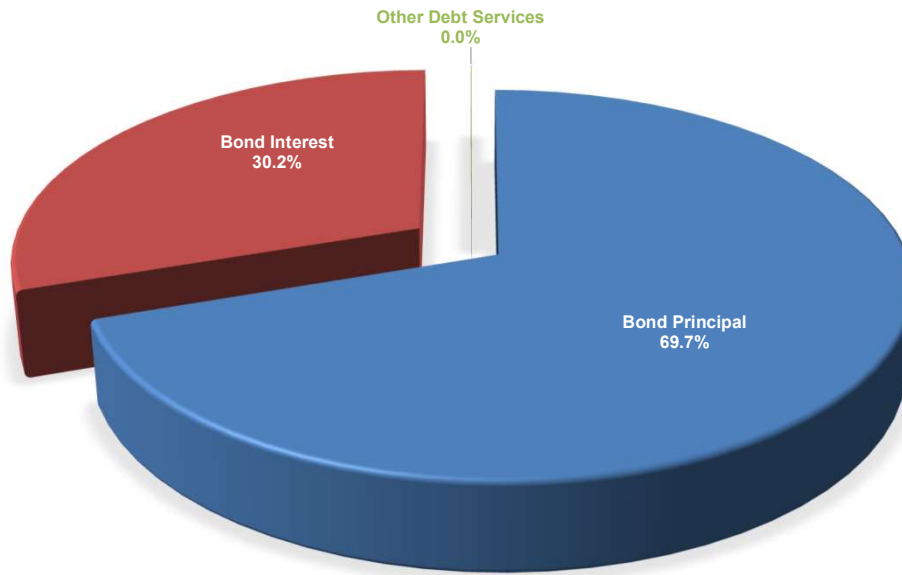
FIVE YEAR COMPARISON BY SOURCE



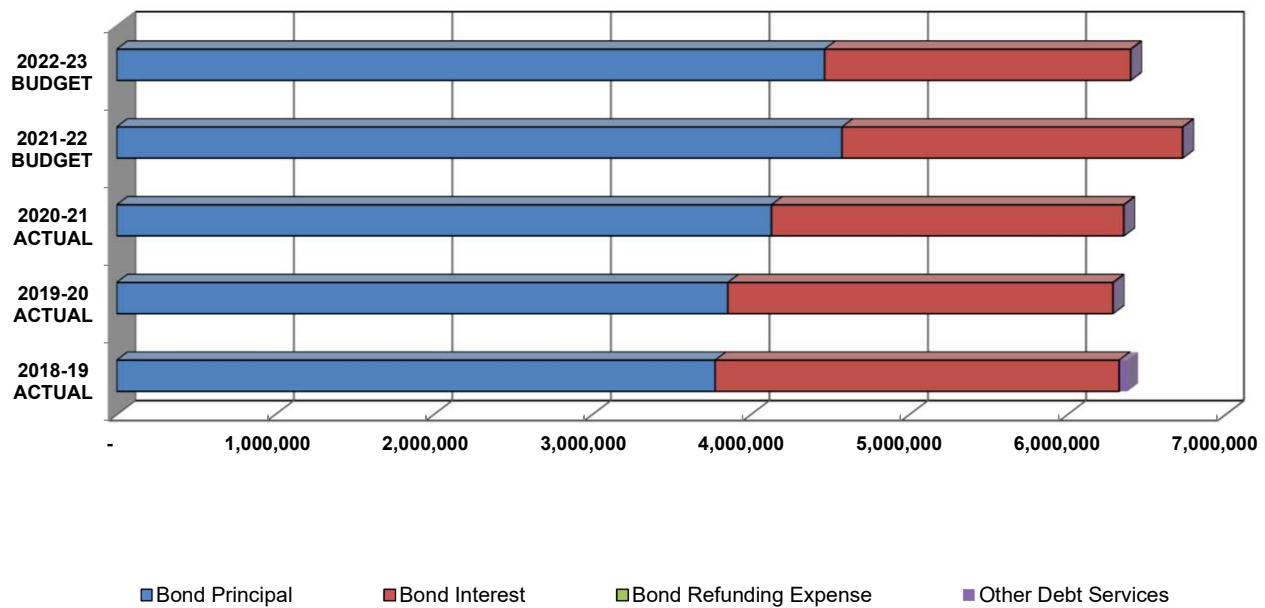
DEBT SERVICE FUND REVENUE	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	6,056,872	6,148,869	6,362,524	6,402,993	6,579,328	176,335	2.8%
State Sources	30,500	29,454	30,946	249,719	30,000	(219,719)	-88.0%
Other Local Sources	57,522	35,808	8,634	5,000	5,000	0	0.0%
TOTAL	6,144,895	6,214,130	6,402,104	6,657,712	6,614,328	(43,384)	-0.7%

DEBT SERVICE FUND EXPENDITURES

FISCAL 2023 EXPENDITURES



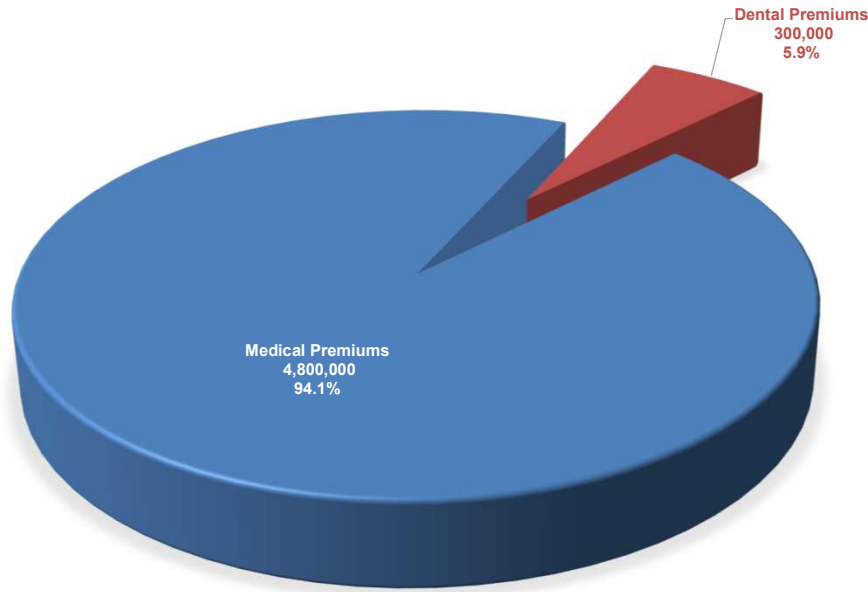
FIVE YEAR COMPARISON BY OBJECT



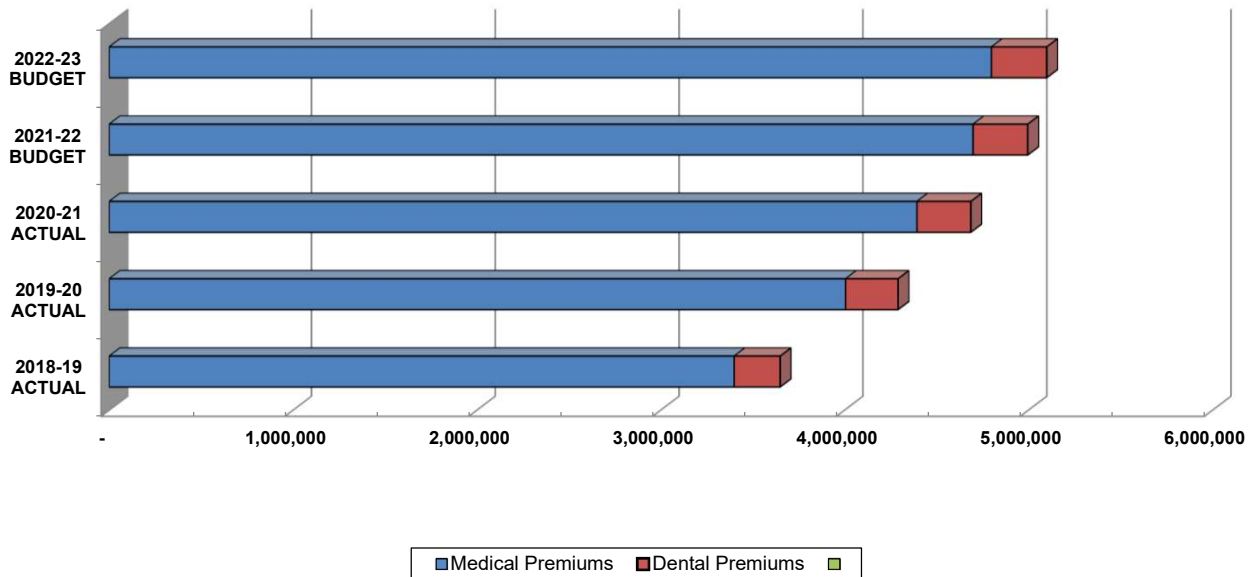
DEBT SERVICE FUND EXPENDITURES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Bond Principal	3,775,000	3,855,000	4,130,000	4,575,000	4,465,000	(110,000)	-2.4%
Bond Interest	2,552,465	2,432,698	2,225,870	2,153,703	1,934,641	(219,062)	-10.2%
Other Debt Services	52,190	2,478	2,375	2,375	2,000	(375)	0.0%
Bond Refunding Expense	-	-	-	-	-	0	100.0%
TOTAL	6,379,655	6,290,176	6,358,245	6,731,078	6,401,641	(329,437)	-4.9%

INTERNAL SERVICE FUND REVENUE

FISCAL 2023 REVENUE SOURCES



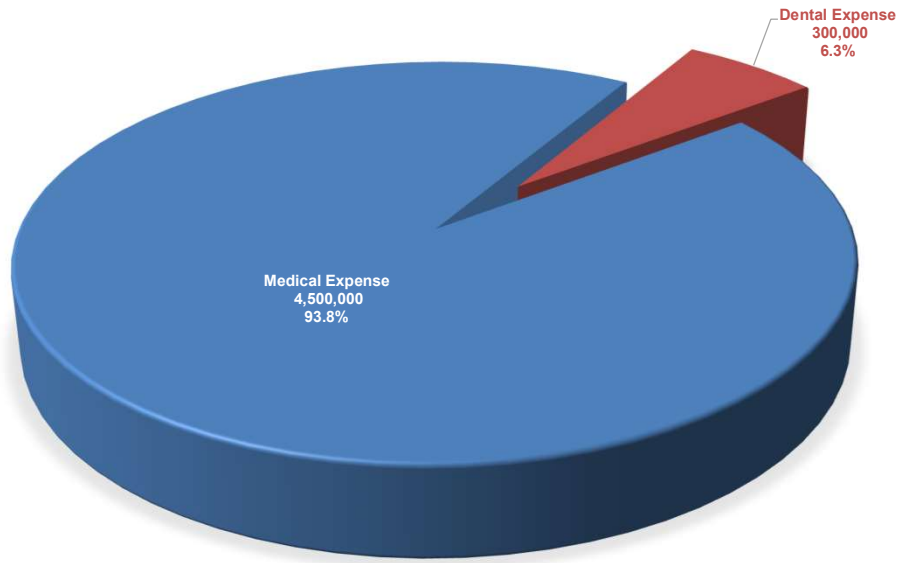
FIVE YEAR COMPARISON BY SOURCE



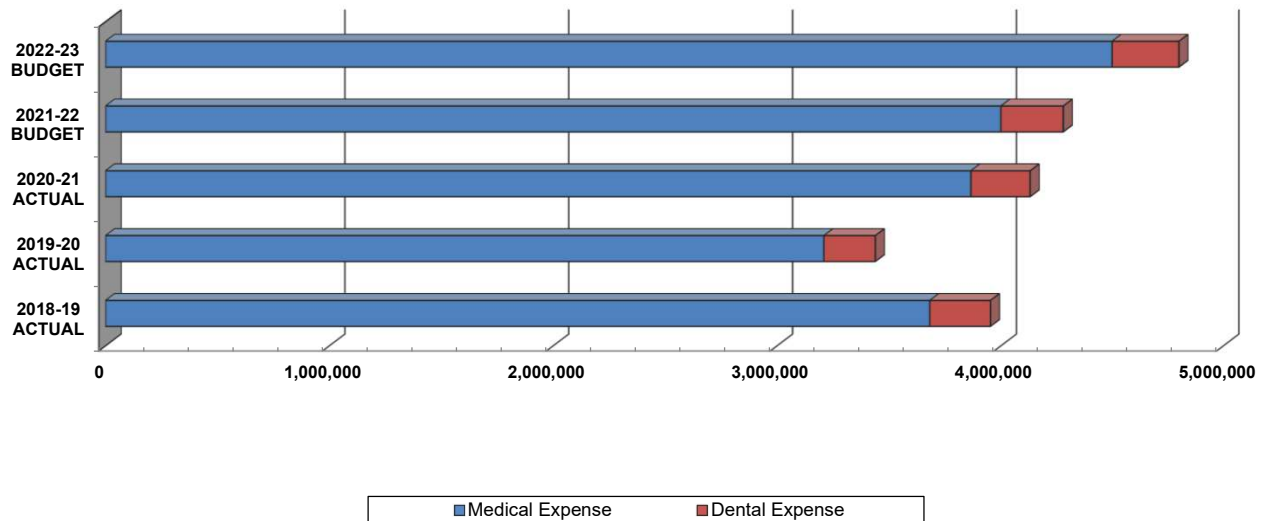
INTERNAL SERVICE FUND REVENUE	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Medical Premiums	3,400,265	4,006,366	4,394,680	4,700,000	4,800,000	100,000	2.1%
Dental Premiums	250,008	285,346	292,719	297,000	300,000	3,000	1.0%
TOTAL	3,650,273	4,291,712	4,687,399	4,997,000	5,100,000	103,000	2.1%

INTERNAL SERVICE FUND EXPENDITURES

FISCAL 2023 EXPENDITURES



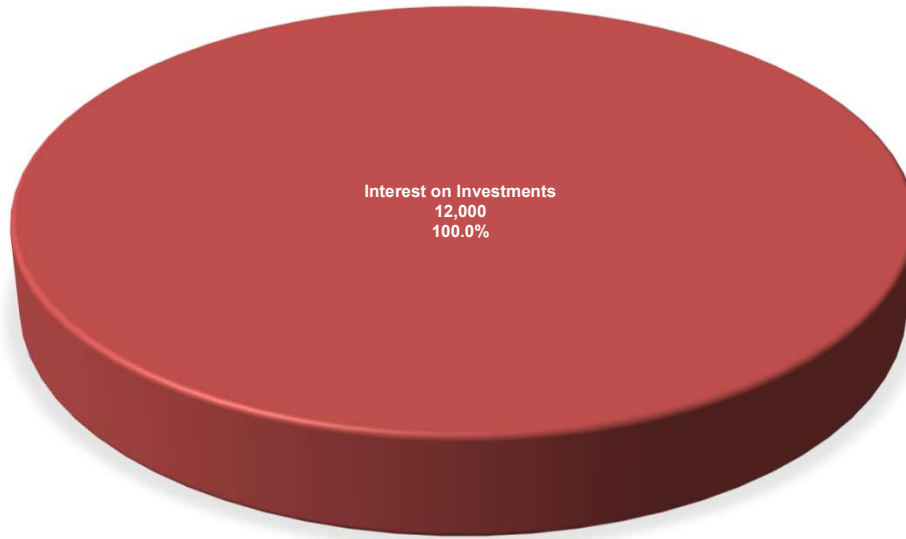
FIVE YEAR COMPARISON BY OBJECT



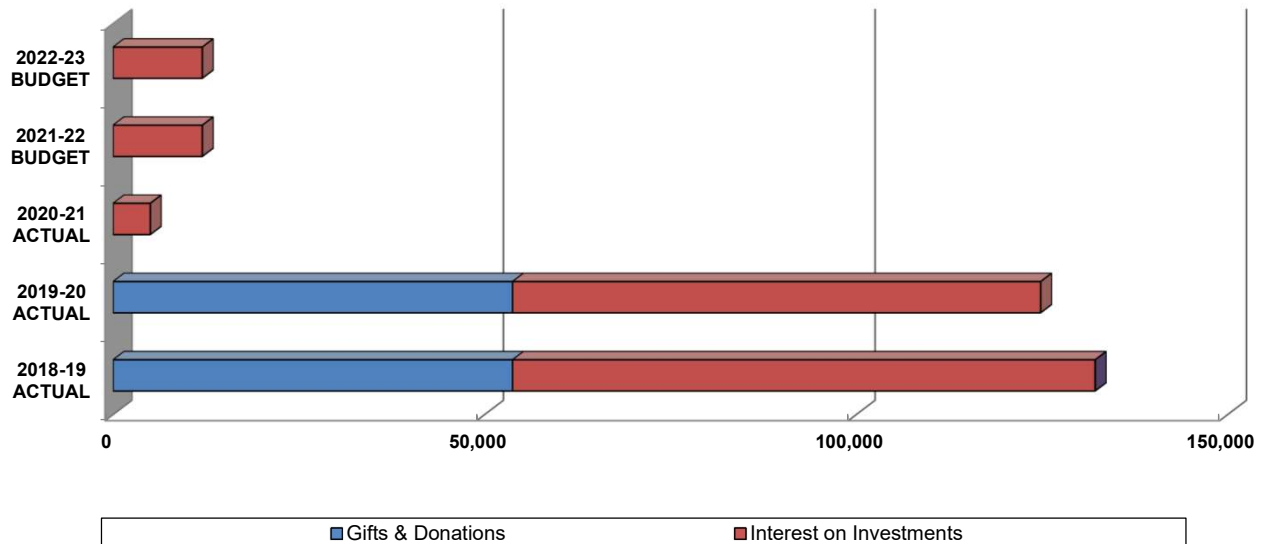
INTERNAL SERVICE FUND EXPENDITURES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Medical Expense	3,682,437	3,209,648	3,866,263	4,000,000	4,500,000	500,000	12.50%
Dental Expense	270,798	229,265	264,781	280,000	300,000	20,000	7.14%
TOTAL	3,953,235	3,438,913	4,131,044	4,280,000	4,800,000	520,000	12.1%

TRUST AND AGENCY FUND REVENUE

FISCAL 2023 REVENUE SOURCES



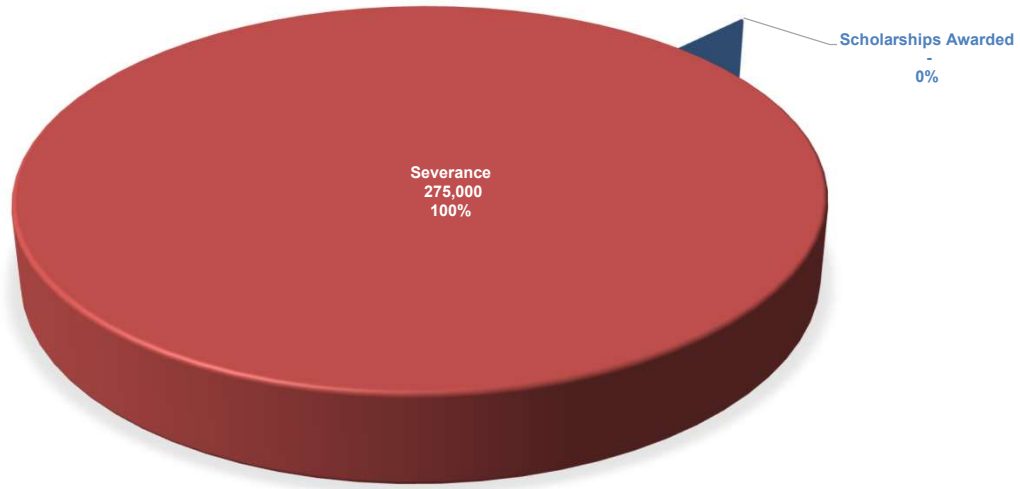
FIVE YEAR COMPARISON BY SOURCE



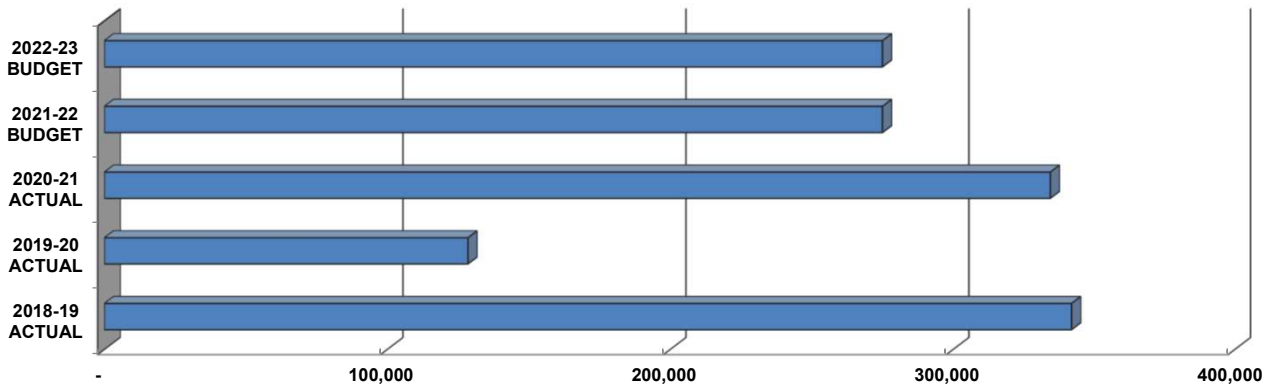
TRUST & AGENCY FUND REVENUE	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Gifts & Donations	53,751	53,751					0.0%
Interest on Investments	78,382	71,043	5,000	12,000	12,000	0	0.0%
TOTAL	132,133	124,794	5,000	12,000	12,000	0	0.0%

TRUST AND AGENCY FUND EXPENDITURES

FISCAL 2023 EXPENDITURES



FIVE YEAR COMPARISON BY OBJECT



TRUST & AGENCY FUND EXPENDITURES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Scholarships Awarded	51,550	-	-	-	-	0	NA
Severance	341,944	128,505	334,395	275,000	275,000	0	0.0%
TOTAL	393,494	128,505	334,395	275,000	275,000	0	0.0%

2021 PAY 2022 LEVY

	Actual 2018 PAY 2019 FY2020	Actual 2019 PAY 2020 FY2021	Actual 2020 PAY 2021 FY2022	Proposed FINAL 2021 PAY 2022 FY2023	\$ Change
VOTER APPROVED LEVIES					
Operating Referendum	6,346,856.89	5,818,965.00	5,928,033.35	6,030,262.93	102,229.58
Operating Referendum Adjust	96,385.02	77,807.08	(102,693.13)	(294,478.94)	(180,500.21)
Capital Projects - Technology	1,032,849.99	1,066,451.32	1,122,409.19	1,195,855.69	73,446.50
Basic Debt Service	5,572,863.00	5,663,950.00	5,663,320.00	5,671,300.00	7,980.00
Reduction for Debt excess	(132,041.08)	(294,781.33)	0.00	(109,525.74)	(109,525.74)
Abatement	7,238.63	15,162.41	5,016.07	18,804.71	13,788.64
Debt Service Aid	0.00	246,382.50	244,703.00	248,063.00	3,360.00
LTFM Debt Service	377,370.00	374,745.00	376,845.00	421,906.33	45,061.33
TOTAL VOTER APPROVED	13,301,522.45	12,968,681.98	13,237,633.48	13,182,187.98	(44,159.90)
NON-VOTER APPROVED LEVIES					
GENERAL					
Location Optional Revenue	1,350,440.00	2,267,862.30	2,301,001.54	2,276,507.29	(24,494.25)
Equity	228,444.12	231,393.37	229,779.83	226,798.27	(2,981.56)
Transition	2,770.95	2,844.90	2,848.20	2,813.75	(34.45)
Operating Capital	437,008.52	407,222.38	438,386.18	484,455.62	46,069.44
Alternative Teacher Compensation	266,960.51	279,115.16	279,320.76	270,544.80	(8,775.96)
Achievement & Integration	44,004.69	46,941.79	45,211.10	46,714.14	1,503.04
Unemployment	10,000.00	12,000.00	200,000.00	50,000.00	(150,000.00)
Safe Schools	162,435.00	166,770.00	166,963.80	164,944.20	(2,019.60)
Judgement	122,997.40	0.00	0.00	0.00	0.00
Career Technical	81,874.58	81,874.58	91,989.61	91,989.61	0.00
Annual OPEB	0.00	27,993.66	30,000.00	25,740.65	(4,259.35)
Long-Term Facilities Maintenance (LTFM)	894,640.53	942,983.43	930,808.11	2,006,867.91	1,076,059.80
Building/Land Lease	412,000.60	451,129.64	505,256.46	524,777.33	19,520.87
Adjustments :					
Local Optional Adjust	5,503.52	10,604.24	19,029.45	(88,529.84)	(107,559.29)
Equity Adjust	55,692.68	(3,932.57)	(3,041.63)	(4,558.18)	(1,516.55)
Transition Adjust	11.30	21.75	(16.06)	(132.15)	(116.09)
Operating Capital Adj	2,271.08	(27,714.21)	(8,694.59)	20,473.68	29,168.27
Alternative Teacher Compensation	4,279.34	4,208.25	(4,152.00)	(16,995.58)	(12,843.58)
Achievement & Integration	628.72	(9,035.31)	(3,265.15)	(7,677.92)	(4,412.77)
Unemployment Adjust	(81,623.91)	25,908.60	1,181.54	(476.08)	(1,657.62)
Safe Schools	(143.82)	1,816.11	1,322.43	(2,275.11)	(3,597.54)
Career Tech Adjust	21,269.88	17,150.40	0.00	0.00	0.00
Health Benefits(OPEB) Adjust	0.00	0.00	(27,993.66)	0.00	27,993.66
LTFM	(4,201.66)	18,219.48	(61,434.60)	(51,873.80)	9,560.80
Lease	(2,951.34)	1,761.00	842.40	21,856.49	21,014.09
Abatement	1,149.00	21,171.22	19,732.34	16,624.48	(3,107.86)
Abatement - Advance	14,466.63	8,231.33	(11,818.59)	18,150.92	29,969.51
TOTAL GENERAL	4,029,928.32	4,986,541.50	5,143,257.47	6,076,740.48	933,483.01
COMMUNITY SERVICE					
Basic	96,036.95	96,036.95	96,036.95	101,270.35	5,233.40
Early Childhood Family Ed	95,818.80	104,821.76	109,957.12	117,282.55	7,325.43
Home Visiting	1,557.38	1,588.59	1,788.06	1,944.65	156.59
School Age Care	85,841.00	93,332.00	93,800.00	93,800.00	0.00
Adjustment :					
Early Childhood Family Ed	5,081.30	6,941.78	5,135.36	5,014.70	(120.66)
Home Visit	0.00	34.33	66.64	103.12	36.48
School Age Care	(859.00)	(1,026.00)	4,616.00		(4,616.00)
Abatement	32.47	558.40	518.96	472.71	(46.25)
Abatement - Advance	408.77	165.16	(297.76)	440.17	737.93
TOTAL COMMUNITY SERVICE	283,917.67	302,452.97	311,621.33	320,328.25	8,706.92
OPEB DEBT SERVICE					
OPEB	386,798.84	388,586.63	390,136.00	380,560.00	(9,576.00)
Debt Excess Reduction for OPEB	(25,685.24)	(22,871.61)	(27,307.68)	(17,876.06)	9,431.62
Abatement	49.97	890.62	787.58	602.36	(185.22)
Abatement - Adv - OPEB	629.12	286.28	(496.28)	493.70	989.98
TOTAL OPEB DEBT SERVICE	361,792.69	366,891.92	363,119.62	363,780.00	660.38
TOTAL NON-VOTER APPROVED	4,675,638.68	5,655,886.39	5,817,998.42	6,760,848.73	942,850.31
TOTAL LEVY	17,977,161.13	18,624,568.37	19,055,631.90	19,943,036.71	887,404.81

Percent Change

3.27%

55

3.60%

2.31%

4.66%