



# General Fund Budget 2022-23

June 20, 2022

**East Stroudsburg Area School District**  
**2022-23 General Fund Budget**  
**At A Glance**  
**June 20, 2022**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2021-22 to 2022-23</b>	
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
<b><u>Revenues:</u></b>					
Local	\$ 109,500,642	\$ 106,346,827	\$ 108,656,038	\$ 2,309,211	2.17%
State	50,801,723	49,902,534	55,542,691	5,640,157	11.30%
Federal	12,160,852	14,885,180	13,302,548	(1,582,632)	-10.63%
Other	<u>1,261,263</u>	<u>1,653,602</u>	<u>1,999,316</u>	<u>345,714</u>	<u>20.91%</u>
<b>Total Revenue</b>	<b>\$ 173,724,481</b>	<b>\$ 172,788,143</b>	<b>\$ 179,500,593</b>	<b>\$ 6,712,450</b>	<b>3.88%</b>
 <b><u>Expenditures</u></b>					
Instruction	\$ 66,818,785	\$ 69,044,014	\$ 71,864,810	\$ 2,820,796	4.09%
Support Services	42,467,331	45,276,149	48,283,269	3,007,120	6.64%
Non - Instructional Services	2,211,457	2,606,296	2,763,354	157,057	6.03%
Facilities	-	-	-	-	0.00%
<u>Debt Service/Transfers/Budget Res</u>	<u>17,221,012</u>	<u>17,106,179</u>	<u>17,766,468</u>	<u>660,289</u>	<u>3.86%</u>
<b>Sub-Total</b>	<b>\$ 128,718,585</b>	<b>\$ 134,032,638</b>	<b>\$ 140,677,901</b>	<b>\$ 6,645,262</b>	<b>4.96%</b>
PSERS	\$ 22,637,849	\$ 23,640,628	\$ 24,953,055	\$ 1,312,427	5.55%
Charter Schools	9,308,820	8,000,000	9,000,000	1,000,000	12.50%
Capital Commitment	10,000,000	-	1,000,000	1,000,000	0.00%
SBAP (ACCESS)	1,439,017	1,643,694	2,671,358	1,027,664	62.52%
<u>ESSER</u>	<u>2,019,966</u>	<u>10,000,000</u>	<u>7,474,667</u>	<u>(2,525,333)</u>	<u>-25.25%</u>
<b>Total Expenditures</b>	<b>\$ 174,124,236</b>	<b>\$ 177,316,960</b>	<b>\$ 185,776,981</b>	<b>\$ 8,460,020</b>	<b>4.77%</b>
<b>Total Revenue over (under) Expenditures</b>	<b>\$ (399,755)</b>	<b>\$ (4,528,817)</b>	<b>\$ (6,276,388)</b>	<b>\$ (1,747,570)</b>	<b>38.59%</b>

**East Stroudsburg Area School District  
2022-23 Final General Fund Budget  
Revenue**

This is a summary of the anticipated revenues for the district by revenue source and further grouped by local, state, and federal sources.

**June 20, 2022**

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2021-22 to 2022-23</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of Budget</u>
<b>6000 - Revenue from Local Sources</b>						
6111 Current Real Estate Taxes	\$ 87,402,905	\$ 90,744,021	\$ 90,767,636	\$ 23,615	0.03%	50.57%
6112 Interim Real Estate Taxes	116,168	65,000	65,000	-	0.00%	0.04%
6113 Public Utility	101,306	125,000	100,000	(25,000)	-20.00%	0.06%
6114 Payment in Lieu of Taxes	114,895	100,000	115,000	15,000	15.00%	0.06%
6143 Local Services Tax	67,176	75,000	75,000	-	0.00%	0.04%
6151 Earned Income Tax	4,062,564	3,800,000	4,100,000	300,000	7.89%	2.28%
6153 Real Estate Transfer Tax	1,932,638	1,000,000	1,200,000	200,000	20.00%	0.67%
6411 Delinquent Real Estate Taxes	14,021,370	9,000,000	10,500,000	1,500,000	16.67%	5.85%
6510 Interest	115,158	100,000	250,000	150,000	150.00%	0.14%
6710 Admissions	6,694	35,000	25,000	(10,000)	-28.57%	0.01%
6740 Fees	705	2,000	2,000	-	0.00%	0.00%
6830 Rev From I/U - Federal	3,780	5,000	5,000	-	0.00%	0.00%
6832 Federal IDEA Revenue - I/U	1,096,354	1,053,806	1,090,402	36,596	3.47%	0.61%
6900 Other Revenue From Local Sources	500	-	-	-	0.00%	0.00%
6910 Rentals	35,148	55,000	45,000	(10,000)	-18.18%	0.03%
6941 Tuition Regular Day Student	(16,986)	15,000	15,000	-	0.00%	0.01%
6942 Summer School	-	12,000	12,000	-	0.00%	0.01%
6944 Receipts from Other LEAS	65,282	40,000	40,000	-	0.00%	0.02%
6961 Transportation Services Provided Other PA Schools	518	-	-	-	0.00%	0.00%
6980 Revenue From Community Services Activities (St. Luke's)	-	-	129,000	129,000	0.00%	0.07%
6990 Refunds and Other Miscellaneous Revenue	40	-	-	-	0.00%	0.00%
6991 Refunds of a Prior Year Expenditure	284,438	20,000	20,000	-	0.00%	0.01%
6999 Other Revenues Not Specified Above	89,992	100,000	100,000	-	0.00%	0.06%
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>109,500,642</b>	<b>106,346,827</b>	<b>108,656,038</b>	<b>2,309,211</b>	<b>2.17%</b>	<b>60.53%</b>
<b>7000 - Revenue from State Sources</b>						
7111 Basic Education Funding - Formula	16,802,165	18,274,681	19,804,126	1,529,445	8.37%	11.03%
7112 Basic Education Funding - Social Security	3,178,831	2,798,677	3,175,000	376,323	13.45%	1.77%
7160 Orphan Tuition	833,232	900,000	850,000	(50,000)	-5.56%	0.47%
7240 Driver Education	-	20,000	20,000	-	0.00%	0.01%
7271 Special Education	4,657,442	4,993,638	5,617,353	623,715	12.49%	3.13%
7311 Transportation (Regular and Additional)	3,433,147	2,900,000	3,000,000	100,000	3.45%	1.67%
7312 Transportation (Nonpublic and Charter School)	114,345	100,000	100,000	-	0.00%	0.06%
7320 Rental and Sinking Fund Payments / Building Reimb	1,154,227	1,375,500	1,307,372	(68,128)	-4.95%	0.73%
7330 Health Services	146,749	155,000	150,000	(5,000)	-3.23%	0.08%
7340 State Property Tax Reduction Allocation	4,345,793	4,345,813	5,475,082	1,129,269	25.99%	3.05%
7361 School Safety Grant	375,004	-	45,000	45,000	0.00%	0.03%
7505 Ready to Learn Grant	1,248,758	1,248,758	1,248,758	-	0.00%	0.70%
7820 Retirement Revenue	14,512,032	12,790,467	14,750,000	1,959,533	15.32%	8.22%
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>50,801,723</b>	<b>49,902,534</b>	<b>55,542,691</b>	<b>5,640,157</b>	<b>11.30%</b>	<b>30.94%</b>
<b>8000 - Revenue from Federal Sources</b>						
8110 Impact Aid Section 2	507,333	625,000	563,703	(61,297)	-9.81%	0.31%
8514 Title I	1,870,367	2,103,914	2,080,787	(23,127)	-1.10%	1.16%
8515 Title II	253,121	263,596	262,721	(875)	-0.33%	0.15%
8516 Title III	16,456	25,574	25,826	252	0.99%	0.01%
8517 Title IV	100,799	143,402	143,486	84	0.06%	0.08%
8732 ARRA QualSchool Construction B	55,536	54,900	55,000	100	0.18%	0.03%
8733 ARRA QualZone Academy Bond	25,423	25,100	25,000	(100)	-0.40%	0.01%
8741 Elementary and Secondary Emergency Relief Fund (ESSER)	851,548	10,000,000	-	(10,000,000)	-100.00%	0.00%
8742 Governor's Emergency Education Relief Fund (GEER)	11,997	-	-	-	0.00%	0.00%
8743 Elementary and Secondary Emergency Relief Fund (ESSER II)	5,872,834	-	-	-	0.00%	0.00%
8744 Elementary and Secondary Emergency Relief Fund (ESSER III)	128,711	-	6,861,022	6,861,022	0.00%	3.82%
8749 Other CARES Act, CRRSA Act, and ARP Act Funding	1,027,709	-	-	-	0.00%	0.00%
8751 ARP ESSER Learning Loss	-	-	361,055	361,055	0.00%	0.20%
8752 ARP ESSER Summer Programs	-	-	158,238	158,238	0.00%	0.09%
8753 ARP ESSER Afterschool Programs	-	-	94,352	94,352	0.00%	0.05%
8810 Medical Assistance Reimbursements (Access)	1,270,850	1,563,694	2,521,358	957,664	61.24%	1.40%
8820 Medical Assistance Reimbursement for Health-Related	168,167	80,000	150,000	70,000	87.50%	0.08%
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>12,160,852</b>	<b>14,885,180</b>	<b>13,302,548</b>	<b>(1,582,632)</b>	<b>-10.63%</b>	<b>7.41%</b>
<b>9000 - Other Financing Sources</b>						
9210 Proceeds from Commonwealth of PA Loans	1,183,322	1,528,602	1,949,316	420,714	27.52%	1.09%
9400 Sale of Fixed Assets	77,942	125,000	50,000	(75,000)	-60.00%	0.03%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,261,263</b>	<b>1,653,602</b>	<b>1,999,316</b>	<b>345,714</b>	<b>20.91%</b>	<b>1.11%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 173,724,481</b>	<b>\$ 172,788,143</b>	<b>\$ 179,500,593</b>	<b>\$ 6,712,450</b>	<b>3.88%</b>	<b>100.00%</b>

**East Stroudsburg Area School District  
2022-23 Final General Fund Budget  
Expenditures by Functional Area**

This summarizes the activities for detail area where services are delivered. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive. The expenditure and expense accounting system has been so structured that all the costs within the particular subdivisions of that function can be combined to form a summary total of related costs. Function structure is based on PDE Chart of Accounts directive. Costs are recorded once so that they are mutually exclusive.

June 20, 2022

		2020-21	2021-22	2022-23	2021-22 to 2022-23		
		Actual	Budget	Budget	\$ Change	% Change	% of Budget
<b>1000 - Instruction</b>							
<i>Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process</i>							
1110	Regular Programs - Elem./Secondary	\$ 60,310,306	\$ 57,291,316	\$ 63,848,638	\$ 6,557,322	11.45%	34.37%
1190	Federally Funded Regular Programs	2,240,936	2,280,155	2,133,817	(146,338)	-6.42%	1.15%
1191	MTSS ESSER	4,191	-	-	-	0.00%	0.00%
1192	Summer Program	277,791	-	236,705	236,705	0.00%	0.13%
<b>1100</b>	<b>Regular Instruction</b>	<b>\$ 62,833,225</b>	<b>\$ 59,571,471</b>	<b>\$ 66,219,160</b>	<b>\$ 6,647,689</b>	<b>11.16%</b>	<b>35.64%</b>
1200	Special Programs	53,942	71,823	-	(71,823)	-100.00%	0.00%
1211	Life Skills Support - Public	2,464,452	2,745,534	2,807,050	61,516	2.24%	1.51%
1221	Deaf/Hearing Impaired Support	197,755	187,000	219,110	32,110	17.17%	0.12%
1224	Blind/Visually Impaired Support	121,884	117,402	121,858	4,456	3.80%	0.07%
1225	Speech/Language Support	1,158,648	1,114,452	1,469,835	355,383	31.89%	0.79%
1231	Emotional Support - Public	4,105,137	4,248,903	4,586,090	337,187	7.94%	2.47%
1232	Emotional Support - PRRI	25,312	-	10,000	10,000	0.00%	0.01%
1233	Autistic Support	1,610,421	1,108,000	1,266,685	158,685	14.32%	0.68%
1241	Learning Support - Public	12,920,924	13,774,533	14,808,280	1,033,747	7.50%	7.97%
1243	Gifted Support	475,217	349,007	488,760	139,753	40.04%	0.26%
1260	Physical Support	486,083	460,000	473,800	13,800	3.00%	0.26%
1270	Multi - Handicapped Support	477,295	618,000	636,540	18,540	3.00%	0.34%
1280	Early Intervention Support	92,488	88,708	271,732	183,024	206.32%	0.15%
1281	Development Delay Support	102,662	2,500	2,575	75	3.00%	0.00%
1290	Special Programs - Other Support	3,646,662	5,502,000	4,159,485	(1,342,515)	-24.40%	2.24%
<b>1200</b>	<b>Special Education</b>	<b>\$ 27,938,882</b>	<b>\$ 30,387,862</b>	<b>\$ 31,321,800</b>	<b>\$ 933,938</b>	<b>3.07%</b>	<b>16.86%</b>
1360	Business Educator	976,962	933,122	1,020,507	87,385	9.36%	0.55%
1390	Other Vocational Education Programs	1,518,676	2,000,000	2,112,623	112,623	5.63%	1.14%
<b>1300</b>	<b>Vocational Education</b>	<b>\$ 2,495,638</b>	<b>\$ 2,933,122</b>	<b>\$ 3,133,130</b>	<b>\$ 200,008</b>	<b>6.82%</b>	<b>1.69%</b>
1410	Driver's Education	232,818	249,184	261,405	12,221	4.90%	0.14%
1420	Summer School	-	-	158,238	158,238	0.00%	0.09%
1430	Homebound Instruction	5,030	35,314	21,524	(13,790)	-39.05%	0.01%
1441	Adjudicated / Court Placed Programs	55,913	275,000	225,000	(50,000)	-18.18%	0.12%
1442	Alternative Education Programs	940,453	600,000	457,500	(142,500)	-23.75%	0.25%
1450	Instructional Programs Outside of the Est. School Day	-	-	94,352	94,352	0.00%	0.05%
<b>1400</b>	<b>Other Instructional Programs</b>	<b>\$ 1,234,214</b>	<b>\$ 1,159,498</b>	<b>\$ 1,218,019</b>	<b>\$ 58,521</b>	<b>5.05%</b>	<b>0.66%</b>
1500	Nonpublic School Programs	21,658	18,000	28,194	10,194	56.63%	0.02%
<b>1500</b>	<b>Non Public Programs</b>	<b>\$ 21,658</b>	<b>\$ 18,000</b>	<b>\$ 28,194</b>	<b>\$ 10,194</b>	<b>56.63%</b>	<b>0.02%</b>
1801	Pre K Instruction	45,757	3,278	27,374	24,096	735.08%	0.01%
<b>1800</b>	<b>Pre-Kindergarten Programs</b>	<b>\$ 45,757</b>	<b>\$ 3,278</b>	<b>\$ 27,374</b>	<b>\$ 24,096</b>	<b>735.08%</b>	<b>0.01%</b>
	<b>Total Instruction</b>	<b>\$ 94,569,374</b>	<b>\$ 94,073,231</b>	<b>\$ 101,947,677</b>	<b>\$ 7,874,446</b>	<b>8.37%</b>	<b>54.88%</b>
<b>2000 - Support Services</b>							
<i>Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts to support the fulfillment of the objectives of instruction, community services, and enterprise programs</i>							
2111	Supervision of Pupil Personnel	347,744	365,329	388,933	23,604	6.46%	0.21%
2119	Supervision of Student Services	345,508	431,854	453,006	21,152	4.90%	0.24%
2120	Guidance Services	3,574,769	3,629,020	3,714,755	85,735	2.36%	2.00%
2140	Psychological Services	709,435	933,701	1,127,846	194,145	20.79%	0.61%
2143	Psychological Counseling Services	6,950	-	-	-	0.00%	0.00%
2144	Psychotherapy Services	169,730	930,000	957,900	27,900	3.00%	0.52%
2149	Other Psychological Services	-	-	278,131	278,131	0.00%	0.15%
2160	Social Work Services	495,388	613,069	1,006,556	393,487	64.18%	0.54%
2170	Student Accounting Services	581,277	646,936	831,138	184,202	28.47%	0.45%
2190	Other Pupil Personnel	254,416	252,920	255,098	2,178	0.86%	0.14%
<b>2100</b>	<b>Student Services</b>	<b>\$ 6,485,216</b>	<b>\$ 7,802,829</b>	<b>\$ 9,013,364</b>	<b>\$ 1,210,534</b>	<b>15.51%</b>	<b>4.85%</b>
2250	School Library Services	1,617,278	1,659,751	1,672,742	12,991	0.78%	0.90%
2260	Instructional & Curriculum Dev. Service	925,090	941,858	1,062,533	120,675	12.81%	0.57%
2271	Instructional Staff Development Services (Certified)	393,941	179,918	378,156	198,238	110.18%	0.20%
2280	Nonpublic Support Services	345	300	300	-	0.00%	0.00%
<b>2200</b>	<b>Support Services Instructional Staff</b>	<b>\$ 2,936,655</b>	<b>\$ 2,781,827</b>	<b>\$ 3,113,731</b>	<b>\$ 331,904</b>	<b>11.93%</b>	<b>1.68%</b>
2310	Board Services	260,703	132,016	139,936	7,920	6.00%	0.08%
2330	Tax Assessment & Collection Service	259,192	471,013	344,284	(126,729)	-26.91%	0.19%

		2020-21	2021-22	2022-23	2021-22 to 2022-23		
		Actual	Budget	Budget	\$ Change	% Change	% of Budget
2350	Legal Services	470,958	480,000	440,000	(40,000)	-8.33%	0.24%
2360	Office of the Superintendent Services	1,032,183	1,069,727	1,070,237	510	0.05%	0.58%
2370	Community Relations Services	-	127,403	-	(127,403)	-100.00%	0.00%
2380	Office of the Principal Services	6,014,082	6,303,481	6,728,200	424,719	6.74%	3.62%
2390	Other Administrative Services	54,874	40,000	35,674	(4,326)	-10.82%	0.02%
<b>2300</b>	<b>Administrative Services</b>	<b>\$ 8,091,992</b>	<b>\$ 8,623,640</b>	<b>\$ 8,758,331</b>	<b>\$ 134,690</b>	<b>1.56%</b>	<b>4.71%</b>
2420	Medical Services	1,558,587	1,739,654	1,775,772	36,118	2.08%	0.96%
2430	Dental Services	145,507	150,976	150,971	(5)	0.00%	0.08%
2440	Support Services - Nursing Services	1,392	-	-	-	0.00%	0.00%
2450	Pupil Health Services	27,644	56,389	63,909	7,520	13.34%	0.03%
2490	Nonpublic Health Services	196,292	117,747	69,602	(48,145)	-40.89%	0.04%
<b>2400</b>	<b>Medical Services</b>	<b>\$ 1,929,422</b>	<b>\$ 2,064,766</b>	<b>\$ 2,060,254</b>	<b>\$ (4,512)</b>	<b>-0.22%</b>	<b>1.11%</b>
2511	Supervision of Fiscal Services	219,418	198,732	218,150	19,418	9.77%	0.12%
2514	Payroll Services	234,034	238,653	271,290	32,637	13.68%	0.15%
2515	Financial Accounting Services	1,054,332	1,240,843	940,265	(300,578)	-24.22%	0.51%
<b>2500</b>	<b>Fiscal Services</b>	<b>\$ 1,507,784</b>	<b>\$ 1,678,228</b>	<b>\$ 1,429,705</b>	<b>\$ (248,523)</b>	<b>-14.81%</b>	<b>0.77%</b>
2611	Supervision of Operation and Maintenance of Plant	321,748	407,079	418,925	11,846	2.91%	0.23%
2620	Operation of Buildings Services	11,563,191	11,540,843	12,592,791	1,051,948	9.12%	6.78%
2630	Care and Upkeep of Grounds Services	376,358	414,500	541,000	126,500	30.52%	0.29%
2660	Security Services	3,089,840	2,814,894	3,036,328	221,434	7.87%	1.63%
<b>2600</b>	<b>Operation &amp; Maintenance Services</b>	<b>\$ 15,351,136</b>	<b>\$ 15,177,315</b>	<b>\$ 16,589,044</b>	<b>\$ 1,411,728</b>	<b>9.30%</b>	<b>8.93%</b>
2711	Supervision of Student Transportation Services	133,113	133,912	136,272	2,360	1.76%	0.07%
2719	Supervision of Transportation - Other	360,292	426,853	430,331	3,478	0.81%	0.23%
2720	Vehicle Operation Services	6,895,428	8,360,856	8,449,302	88,446	1.06%	4.55%
2740	Vehicle Service / Maintenance	543,216	427,947	474,473	46,526	10.87%	0.26%
2750	Nonpublic Transportation	370,168	465,200	478,181	12,981	2.79%	0.26%
<b>2700</b>	<b>Pupil Transportation</b>	<b>\$ 8,302,217</b>	<b>\$ 9,814,768</b>	<b>\$ 9,968,559</b>	<b>\$ 153,791</b>	<b>1.57%</b>	<b>5.37%</b>
2830	Staff Services	-	-	-	-	0.00%	0.00%
2831	Supervision of Staff Services	210,486	214,238	219,528	5,290	2.47%	0.12%
2832	Recruitment and Placement Services	-	200	200	-	0.00%	0.00%
2833	Staff Accounting Services	358,224	365,249	644,055	278,806	76.33%	0.35%
2834	Staff Dev Services - Non-Instructional, Certified	10,774	71,050	86,550	15,500	21.82%	0.05%
2836	Staff Dev Services - Non-Instructional, Non-Certified	24,716	51,230	51,450	220	0.43%	0.03%
2840	Data Processing Services	212,916	263,634	263,634	-	0.00%	0.14%
2841	Supervisor ITEC	196,214	234,547	212,632	(21,915)	-9.34%	0.11%
2844	Operation Services	3,881,416	3,685,536	4,060,435	374,899	10.17%	2.19%
2850	State & Federal Agency Liaison Services	133,798	141,492	148,892	7,400	5.23%	0.08%
<b>2800</b>	<b>Support Services Central</b>	<b>\$ 5,028,544</b>	<b>\$ 5,027,176</b>	<b>\$ 5,687,376</b>	<b>\$ 660,200</b>	<b>13.13%</b>	<b>3.06%</b>
2910	IU Services	40,143	50,000	51,500	1,500	3.00%	0.03%
<b>2900</b>	<b>IU Services</b>	<b>\$ 40,143</b>	<b>\$ 50,000</b>	<b>\$ 51,500</b>	<b>\$ 1,500</b>	<b>3.00%</b>	<b>0.03%</b>
	<b>Total Support Services</b>	<b>\$ 49,673,109</b>	<b>\$ 53,020,550</b>	<b>\$ 56,671,863</b>	<b>\$ 3,651,313</b>	<b>6.89%</b>	<b>30.51%</b>

### 3000 - Operation of Non-Instructional Services

*Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.*

3210	Student Activities	375,187	489,976	551,914	61,938	12.64%	0.30%
3250	School Sponsored Athletics	2,190,407	2,539,927	2,607,083	67,155	2.64%	1.40%
<b>3200</b>	<b>Student Activities</b>	<b>\$ 2,565,594</b>	<b>\$ 3,029,903</b>	<b>\$ 3,158,997</b>	<b>\$ 129,093</b>	<b>4.26%</b>	<b>1.70%</b>
3310	Community Recreation	95,148	87,097	145,538	58,441	67.10%	0.08%
3390	Other Community Services	-	-	-	-	0.00%	0.00%
<b>3300</b>	<b>Community Services</b>	<b>\$ 95,148</b>	<b>\$ 87,097</b>	<b>\$ 145,538</b>	<b>\$ 58,441</b>	<b>67.10%</b>	<b>0.08%</b>
3400	Scholarships and Awards	-	-	-	-	0.00%	0.00%
<b>3400</b>	<b>Scholarships and Awards</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>
	<b>Total Non-Instructional Services</b>	<b>\$ 2,660,742</b>	<b>\$ 3,117,000</b>	<b>\$ 3,304,535</b>	<b>\$ 187,534</b>	<b>6.02%</b>	<b>1.78%</b>

### 4000 - Facilities Acquisition, Construction, and Improvement Svcs.

*Facilities Construction & Improvement: Capital Facilities Acquisition, Construction and Improvements are capital expenditures incurred to purchase land, buildings, service systems and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.*

4200	Existing Site Improvement Services	-	-	-	-	0.00%	0.00%
4300	Architecture and Engineering Services/ Educational	-	-	-	-	0.00%	0.00%
4400	Architecture and Engineering Services	-	-	-	-	0.00%	0.00%
4600	Existing Building Improvement Services	-	-	5,086,441	5,086,441	0.00%	2.74%
	<b>Total Facilities Acq, Construction, &amp; Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,086,441</b>	<b>\$ 5,086,441</b>	<b>0.00%</b>	<b>2.74%</b>

### 5000 - Other Expenditures and Financing Uses

*Debt & Transfers: This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures.*

5110	Debt Service	17,035,132	15,846,179	16,576,468	730,289	4.61%	8.92%
5130	Refund of Prior Yr. Receipts	185,880	260,000	190,000	(70,000)	-26.92%	0.10%
5230	Capital Projects Fund Transfers	10,000,000	-	1,000,000	1,000,000	0.00%	0.54%

	2020-21	2021-22	2022-23	2021-22 to 2022-23		
	Actual	Budget	Budget	\$ Change	% Change	% of Budget
5251 Food Service Fund Transfers	-	-	-	-	0.00%	0.00%
5270 Trust and Agency Fund Transfers	-	-	-	-	0.00%	0.00%
5900 Budgetary Reserve	-	11,000,000	1,000,000	(10,000,000)	-90.91%	0.54%
<b>Total Other Expenditures and Financing Uses</b>	<b>\$ 27,221,012</b>	<b>\$ 27,106,179</b>	<b>\$ 18,766,468</b>	<b>\$ (8,339,711)</b>	<b>-30.77%</b>	<b>10.10%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 174,124,236</b>	<b>\$ 177,316,960</b>	<b>\$ 185,776,981</b>	<b>\$ 8,460,021</b>	<b>4.77%</b>	<b>100.00%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 173,724,481</b>	<b>\$ 172,788,143</b>	<b>\$ 179,500,593</b>	<b>\$ 6,712,450</b>	<b>3.88%</b>	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>174,124,234</b>	<b>177,316,960</b>	<b>185,776,981</b>	<b>8,460,021</b>	<b>4.77%</b>	
NET REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(399,753)	(4,528,817)	(6,276,388)	(1,747,571)	38.59%	
Special Items	-	-	-	-	0.00%	
Extraordinary Items	-	-	-	-	0.00%	
NET REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES AFTER SPECIAL ITEMS AND EXTRAORDINARY ITEMS	(399,753)	(4,528,817)	(6,276,388)	(1,747,571)	38.59%	
FUND BALANCE - JULY 1, 20XX	49,144,943	48,745,190	44,216,373	(4,528,817)	-9.29%	
FUND BALANCE - JUNE 30, 20XX	<b>\$ 48,745,190</b>	<b>\$ 44,216,373</b>	<b>\$ 37,939,985</b>	<b>\$ (6,276,388)</b>	<b>-14.19%</b>	