



FY 2023 Budget Book

SCHOOL COMMITTEE APPROVED BUDGET

\$109,086,381

3/7/2022



Table of Contents

INTRODUCTION	3
Wachusett Regional School District Committee	3
District Administration	3
Superintendent's Message	4
SECTION I - OVERVIEW	5
District Profile	5
Regional School District Committee	5
School Committee Budget Policy	5
Budget Management	6
SECTION II - ENROLLMENT	6
Enrollment Reporting	6
Total Enrollment	7
Enrollment By School	7
Enrollment By Town	7
SECTION III - REVENUES	8
Sources of Revenue	8
Foundation Budget	8
Net School Spending	8
Town Assessment Calculation	9
Minimum Local Contributions	9
Town Assessments	10
State Aid	11
Local Revenues	11
Total Revenues	11
Budget Offsets	12
SECTION IV - EXPENDITURES	12
Salaries And Benefits	12
Instruction And Operations	13
Fixed Costs	13
Total Expenditures	14
Expenditure Breakdown By Category	14



INTRODUCTION

Wachusett Regional School District Committee

Member	Town	Years of Service
Michael Dennis, Chair	Holden	2012 to present
Kenneth Mills, Vice Chair	Holden	2012 to present
Brett Beardmore	Rutland	2021 to present
Krista Bennett	Holden	2020 to present
Barry Dellecese	Holden	2021 to present
Jeanne DeRosa	Sterling	2021 to present
Paul DuBois	Princeton	2021 to present
Maleah Gustafson	Holden	2018 to present
Kumara Govardhan	Rutland	2021 to present
Sherrie Haber	Rutland	2019 to present
Laura Kirshenbaum	Holden	2019 to present
Matthew Lavoie	Rutland	2016 to present
Dana Lorway	Princeton	2021 to present
Linda Long-Bellil	Holden	2015 to present
Karl Ottmar	Paxton	2019 to present
Scott Runstrom	Paxton	2021 to present
Lauren Salmon-Garrett	Holden	2021 to present
Deidre Shapiro	Sterling	2020 to present
Asima Silva	Holden	2015 to present
Christina Smith	Holden	2013 to present
Linda Woodland	Sterling	2019 to present

District Administration

Darryll McCall, Ed.D. Superintendent of Schools
Jane Daly, Deputy Superintendent
Daniel Deedy, Director of Business and Finance
Jeffrey Carlson, Director of Human Resources
Christine Smith, Administrator of Special Education
Brendan Keenan, Director of Social Emotional Learning
James Dunbar, District Treasurer

Wachusett Regional School District
1745 Main Street
Jefferson, MA 01522
508-829-1670
www.wrsd.net



Wachusett Regional School District FY23 Budget Book

Superintendent's Message

It has been another year where our community, the Commonwealth, the nation, and the world has had to adjust to the ever-changing circumstances in which we all live. The continual upheaval that we have experienced during the past year has led to a degree of fatigue and a desire to have life return to normal. This is especially true for our students, families, and staff who have shown great resilience and an ability to adapt to challenging circumstances. We are all deeply grateful to everyone who has helped to keep our schools safe and open, enabling our students to take advantage of in-person learning.

The Fall started with many mitigating measures in place to minimize the spread of COVID-19 in our schools, including face masks for all students and adults, contact tracing, and on-site testing at all of our schools. To this point in the school year, we have not had to close a grade level or a school due to COVID-19 cases, which says a great deal about the work being done behind the scenes to make each school as safe as possible. With the financial support of the Massachusetts Department of Elementary and Secondary Education (DESE), we have established a robust COVID-19 testing program that includes surveillance and responsive testing in our schools. Although we are currently experiencing a significant surge in cases, as are our five towns, we are hopeful that cases will begin to decrease so we can return to a level of normalcy this Spring. I am confident that whatever challenges the coming months may present, the education of all Wachusett students will continue to be outstanding thanks to our talented and dedicated educators. The resilience and resourcefulness our teachers have shown over the past two years has been remarkable.

Despite the challenges that the pandemic has brought, there have been opportunities for us to leverage lessons learned to enhance opportunities for our students and staff. Enhancement of our district technology and increased use of educational software has been a notable improvement in the district. Last year, the district was able to expand our 1:1 Chromebook program to include all students in grades 6 - 12. This has allowed us to also focus on personalized learning programs such as IXL, Lexia, and common assessments including the STAR assessment. The addition of three elementary school counselors has bolstered the district's capacity to respond to the social, emotional, and mental health needs of students. School counselors are important members of the school's support team, and their training and expertise provide an important foundation for building school cultures that promote social-emotional learning skills for both students and staff.

As we have done over the past several years, the District and Member Town officials held the annual Budget Roundtable on December 9, 2021. This meeting is an important opportunity to discuss key budget issues associated with the upcoming fiscal year. This year's Roundtable was held in person and was well-attended by town representatives, officials from the state, members of the Wachusett Regional School District Committee, and community members interested in learning more about the budget process. As I have shared numerous times in the past, I am grateful to our state representatives for their continued support of increased funding for all schools in the Commonwealth.

For the fourth consecutive year, the five towns that comprise the Wachusett District supported a budget that permitted us the opportunity to increase support for our students. We very much appreciate the support of the Member Towns, and we look to continue forward progress, including emphasizing the social and emotional health and well-being of our students in the coming school year.

I would like to thank all parents/guardians, teachers, staff, and community members for their continued support and dedication to the education of the children in the Wachusett Regional School District. We will continue to work together to provide our students with a quality education that will prepare them for success in the future.

Sincerely,

Darryll McCall, Ed.D.
Superintendent of Schools



SECTION I - OVERVIEW

District Profile

The Wachusett Regional School District was originally formed as a grade 9-12 High School district in 1950 and expanded to a full K-12 district in 1994. The member towns are Holden, Paxton, Princeton, Rutland and Sterling.

The District operates thirteen schools in pre-kindergarten through grade twelve. Paxton and Princeton have one K-8 elementary school in each town, Holden has three elementary schools and one middle school, Rutland has two elementary schools and one middle school, and Sterling has one elementary school and one middle school. The regional high school and an Early Childhood Center are located in Holden. The Wachusett Regional School District is the largest regional school district in the Commonwealth of Massachusetts.

Regional School District Committee

The Wachusett Regional School District Committee has twenty-two elected members. Per the Regional Agreement the number of members from each town is based on town population. There are ten members from the Town of Holden; two from Paxton; two from Princeton; four from Rutland and four from Sterling. Outside of special circumstances each member's term runs for three years. The role of the School Committee is to hire the Superintendent, establish educational goals and policies, and approve an education budget. The Committee has six standing subcommittees; Legal Affairs, Management, Education, Business/Finance, Facilities and Security, and Superintendent Goals and Evaluation. As needed, the School Committee establishes ad-hoc subcommittees for specific issues.

School Committee Budget Policy

The annual operating budget authorizes the District to hire employees, incur obligations, and pay expenses. The budget allocates resources among appropriations that reflect the Superintendent's and the School Committee's goals and objectives. Here are highlights from District policies related to budget development.

Policy 4100 Budget

This policy states the budget is built following M.G.L. and DESE requirements. The District will involve principals, staff, and school councils in preparation of the budget and will make systematic efforts to encourage Selectboards and Finance/Advisory Committees to provide their opinion. Prior to the adoption of the budget the School Committee will hold a public hearing and a copy of the budget shall be made available at town libraries. The budget shall be adopted by two-thirds majority of School Committee membership.

Policy 4110 Budget Planning & Adoption

This policy outlines that the budget reflects the educational goals of the District. Presentation of the budget shall be in compliance with M.G.L. Ch. 71, S. 16B. The district will coordinate the timing of its budget preparation with Town Meetings. The School Committee will observe the statutory requirement of holding a public hearing on the proposed budget no less than seven days after the notice for the hearing has been published in a local newspaper.

Budget Development Process

Building a budget for the "next" school year starts shortly after the beginning of the "current" school year and following review of the annual fiscal audit from the "prior" school year. The annual budgeting process involves a continuous flow of information that intermingles from one year to next following a general timeline:

September – School principals, District Administration, and the Facilities and Security Subcommittee will review the Capital Budget. The End of Year Report (EOYR) for the prior year will be completed.

October – School principals will work with their School Councils on School Improvement Plans and develop annual budgets to address areas of need. The Capital Budget will be reviewed with the School Committee.

November – October 1st enrollment numbers will be completed which will have an impact on class sizes, state aid, and town assessments. District and School administrators will review staffing and educational needs.



Wachusett Regional School District FY23 Budget Book

November/December – Budget Roundtable will be held with Member Towns to discuss budget issues and to provide an opportunity for town representatives to share concerns about the upcoming budget process.

December/January – District Administration will provide information for the School Committee to review a Preliminary Budget and will address Committee members' questions, comments and suggestions.

January – District will present a Preliminary Budget based on revenue projections such as the Governor's Budget. School principals provide a copy of the proposed budget to their School Councils for review and input.

February – District will hold a Budget Hearing using the most recent version of the state budget; Level 1–Governor (Feb), Level 2–House (April), Level 3–Senate (May), Level 4–House/Senate Joint Committee (July).

March – School Committee will approve a budget and the Member Towns will be notified of assessments.

April – Any subsequent assessment can only be adjusted downward. Annual Town Meeting warrants will be published containing the full amount of the District's request. The assessment amount approved by the School Committee and submitted to the towns cannot be changed.

May – Town Meetings will vote on the budget which must be approved in at least four of the five Member Towns. If the budget is not approved, the School Committee will propose an Amended Budget and upon notification the Towns will have a 45-day window to approve or disapprove.

June – If the budget is not approved by June 30th, the new fiscal year will be opened with a placeholder budget to allow school principals to order classroom supplies to be delivered over the summer.

July – If the budget is not approved by July 1st, the District will begin the new fiscal year operating on a 1/12th budget as determined by the Commissioner of Education.

If no local budget is approved by December 1st, DESE will assume fiscal control and set the final budget.

Budget Management

Each fiscal year the District Administration closely monitors and manages the budget. The accounting system used by the District conforms to state requirements; sound accounting practices are used; and there is appropriate separation of accounts and funds. Periodic financial reports provided to the School Committee include: a) Warrant summary reports, b) Monthly bank/investment reports, c) Grant & fund balance reports, and d) Monthly revenue and expenditures reports. The Director of Business and Finance reviews the budget with the Superintendent bi-weekly and the School Committee receives Budget Status Reports each month.

SECTION II - ENROLLMENT

Enrollment Reporting

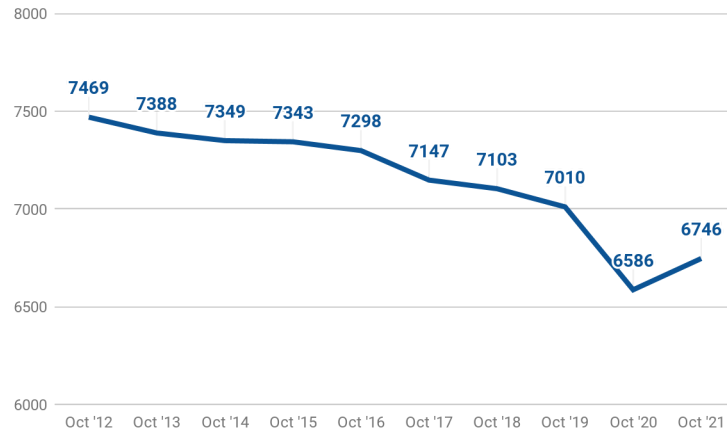
On October 1st of each school year the District is required to submit a count to the Department of Elementary and Secondary Education (DESE) of all students in each school. The October 1st counts are the official DESE enrollment numbers for the entire school year and are used in the calculation of the Foundation Budget.



Wachusett Regional Shool District FY23 Budget Book

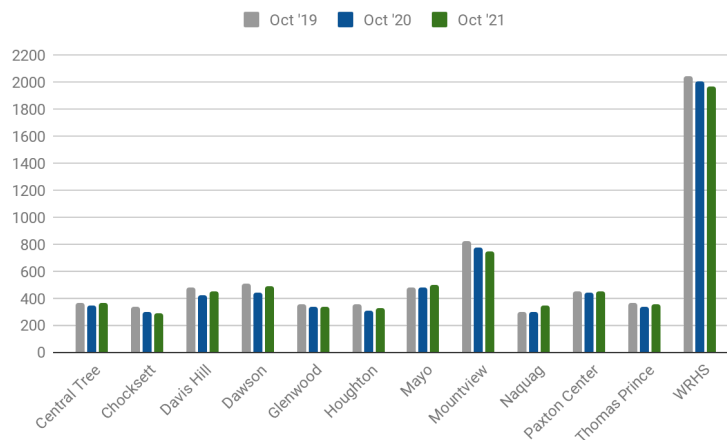
Total Enrollment

The line graph below reflects total enrollment in the District over the past ten years. This count includes resident students, school choice tuition-in students, and services-only students.



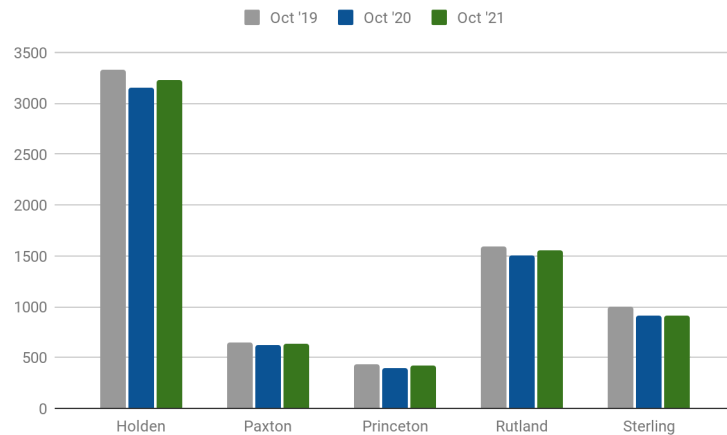
Enrollment By School

The graph below reflects enrollment in each school for the last 3-years as of October 1st.



Enrollment By Town

This chart on the right shows enrollment by Town for the last three years.





SECTION III - REVENUES

Sources of Revenue

The Wachusett Regional School District receives revenues from three (3) major sources: Assessments to Member Towns (approx. 67% of total revenues), State Aid (32%) and Local Revenues (1%). Per the Regional Agreement assessments to Member Towns are in four (4) parts. The Minimum Local Contribution (MLC) is set by the Foundation Budget. Separate assessments are designated for each Town's share of Transportation expenses, Debt Service costs, and the Operational Assessment.

Foundation Budget

The Massachusetts Education Reform Act ("Ed Reform") of 1994 established standards for establishing an annual education budget. The Foundation Budget Formula was created to determine budgetary amounts that member communities and the Commonwealth should contribute to provide a fair and equitable quality education for resident students. The Foundation Budget is derived by multiplying the number of pupils in specific enrollment categories by cost rates in different functional areas as follows:

- A. The eleven (11) functional areas are; 1- Administration; 2- Instructional Leadership; 3- Classroom and Specialist Teachers; 4- Other Teaching Services; 5- Professional Development; 6- Instructional Equipment & Technology; 7- Guidance and Psychological; 8- Pupil Services; 9- Operations and Maintenance; 10- Employee Benefits/Fixed Charges; and 11- Special Education Tuition.
- B. Enrollment numbers are listed in eleven (11) functional areas with a specific budget amount allocated for each. These areas are: (1) pre-kindergarten, (3) full-day kindergarten, (4) elementary (grades 1-5), (5) junior high/middle school (grades 6-8), (6) high (grades 9-13), (7) English Language Learner (ELL) pre-kindergarten, (8) ELL half-day kindergarten, (9) ELL full-day K-12, and (10) vocational education (grades 9-12). Incremental Costs Above the Base are also allocated for students in (11) SPED In-District, (12) SPED Out-of-District, and (13) Economically Disadvantaged. Students that are counted in components 1-10 can also be counted as an incremental enrollment in components 11-13.

Foundation Enrollment

Student Enrollment area key element in formula calculations. Foundation enrollment is based on October 1st counts of students each town is financially responsible for. These counts include students attending District schools plus students attending schools in other Districts through the School Choice or Charter School programs. Counts for Pre-K students are factored by DESE (e.g. 1 Pre-K student - 0.5 FTE). Foundation Enrollment does not include students who attend private schools, virtual schools, or students who are home-schooled.

Economically Disadvantaged

The Foundation Budget provides incremental aid for students that qualify as economically disadvantaged based on their family's participation in state-administered programs such as SNAP.

Net School Spending

The Massachusetts Foundation Budget establishes Required Net School Spending (NSS) for each school district, which is the minimum level of spending which must be allocated for education. The required portion provided by Member Town's is the Minimum Local Contribution (MLC) which accounts for approximately 60% of Foundation. This amount is based on enrollment and each town's Aggregate Wealth consisting of Income Effort (e.g. citizen's State Tax Returns) and Property Effort (e.g. Equalized Property Valuation) with each given equal weight. Each community's Aggregate Wealth is recalculated each year based on the most recent information reported to the state through personal income tax and property valuations. Once local effort has been identified Chapter 70 Aid is calculated to fill the difference needed to meet NSS and equates to the remaining 40% of the Foundation Budget.



Wachusett Regional Shool District FY23 Budget Book

Town Assessment Calculation

In accordance with the Regional Agreement, three separate assessments are established based on each Town's respective student enrollment percentages. The enrollment numbers used for these calculations are actual SIMS student counts submitted by the District, not the factored Foundation Enrollment numbers issued by the state. The following is a summary of student counts and percentages of total district enrollment. These counts do not include resident students who are attending schools in other districts but they do include resident students who are in out-of-district placements.

NOTE: October 1, 2021 enrollment is used for FY23 budget calculations

Overall District	Oct. 2020		Oct. 2021		Enrollment Change	
Town	Count	Percentage	Count	Percentage	Count	Percentage
Holden	3,153	47.87%	3,231	47.90%	78	2.47%
Paxton	621	9.43%	634	9.40%	13	2.09%
Princeton	399	6.06%	417	6.18%	18	4.51%
Rutland	1,505	22.85%	1,550	22.98%	45	2.99%
Sterling	908	13.79%	914	13.55%	6	0.66%
Total	6,586	100.00%	6,746	100.00%	160	2.43%

High School	Oct. 2020		Oct. 2021		Enrollment Change	
Town	Count	Percentage	Count	Percentage	Count	Percentage
Holden	935	46.68%	950	48.10%	15	1.60%
Paxton	196	9.79%	196	9.92%	0	0.00%
Princeton	114	5.69%	107	5.42%	-7	-6.14%
Rutland	481	24.01%	453	22.94%	-28	-5.82%
Sterling	277	13.83%	269	13.62%	-8	-2.89%
Total	2,003	100.00%	1,975	100.00%	-28	-1.40%

Minimum Local Contributions

The MLC amounts below are based on the most recent state budget figures.

Min. Local Contrib.	FY22	FY23	\$Diff+ / (-)	%Diff+ / (-)
Holden	\$20,535,856	\$21,404,782	\$868,926	4.23%
Paxton	\$4,694,011	\$4,733,160	\$39,149	0.83%
Princeton	\$3,631,718	\$3,836,083	\$204,365	5.63%
Rutland	\$7,671,887	\$8,123,913	\$452,026	5.89%
Sterling	\$8,512,677	\$8,936,125	\$423,448	4.97%
Total Local Contrib.	\$45,046,149	\$47,034,063	\$1,987,914	4.41%



Wachusett Regional Shool District FY23 Budget Book

Town Assessments

Operational

The Operational Assessment is the amount needed to balance the District's expenditure budget after considering all other available revenue sources.

Operational	FY22	FY23	\$Diff+/-	%Diff+/-
Holden	\$9,143,678	\$8,654,036	(\$489,642)	-5.35%
Paxton	\$1,801,230	\$1,698,287	(\$102,943)	-5.72%
Princeton	\$1,157,524	\$1,116,533	(\$40,991)	-3.54%
Rutland	\$4,364,593	\$4,149,963	(\$214,630)	-4.92%
Sterling	\$2,634,036	\$2,448,063	(\$185,973)	-7.06%
Total Operational	\$19,101,062	\$18,066,882	(\$1,034,180)	-5.41%

Transportation

The Transportation assessment is based on total transportation costs minus state transportation aid.

Transportation	FY22	FY23	\$Diff+/-	%Diff+/-
Holden	\$2,214,426	\$2,652,422	\$437,996	19.78%
Paxton	\$436,224	\$520,517	\$84,293	19.32%
Princeton	\$280,330	\$342,212	\$61,882	22.07%
Rutland	\$1,057,022	\$1,271,944	\$214,922	20.33%
Sterling	\$637,914	\$750,320	\$112,406	17.62%
Total Transportation	\$4,625,915	\$5,537,416	\$911,501	19.70%

Debt Service

Debt Service covers bond principal and interest payments. Overall District enrollment is used to calculate the Jefferson Oil Remediation bond, and high school enrollment is used for the high school construction bonds.

Debt Service	FY22	FY23	\$Diff+/-	%Diff+/-
Holden	\$1,075,442	\$1,095,195	\$19,753	1.84%
Paxton	\$224,975	\$225,612	\$637	0.28%
Princeton	\$131,293	\$123,911	(\$7,382)	-5.62%
Rutland	\$551,886	\$522,332	(\$29,554)	-5.36%
Sterling	\$318,303	\$310,103	(\$8,200)	-2.58%
Total Debt Service	\$2,301,899	\$2,277,153	(\$24,746)	-1.08%

Total Assessments to Towns

Total for Towns	FY22	FY23	\$Diff+/-	%Diff+/-
Holden	\$32,969,402	\$33,806,436	\$837,034	2.54%
Paxton	\$7,156,440	\$7,177,576	\$21,136	0.30%
Princeton	\$5,200,865	\$5,418,740	\$217,875	4.19%
Rutland	\$13,645,388	\$14,068,152	\$422,764	3.10%
Sterling	\$12,102,930	\$12,444,610	\$341,680	2.82%
Total for Towns	\$71,075,025	\$72,915,514	\$1,840,489	2.59%



Wachusett Regional Shool District FY23 Budget Book

State Aid

The District receives state aid from a number of programs:

- Chapter 70 Aid - Projected revenues from Chapter 70 aid are based on the Governor's initial budget proposal.
- Regional Transportation Aid - The amount the District receives is based on reimbursable expenses as reported on prior year EOYR Schedule 7 and a projected reimbursement percentage.
- Charter School Aid - This is a partial reimbursement for expenditures incurred for students residing in the Member Towns that are attending Charter Schools in the Commonwealth.

State Aid	FY22	FY23	\$Diff+/-	%Diff+/-
Ch. 70 Aid	\$29,762,018	\$32,435,516	\$2,673,498	8.98%
Ch. 71 Transportation	\$1,859,589	\$1,852,071	(\$7,518)	-0.40%
Ch. 70 Charter Aid	\$56,647	\$133,280	\$76,633	135.28%
Total State Aid	\$31,678,254	\$34,420,867	\$2,742,613	8.66%

Local Revenues

The District receives local revenues from four sources:

- Medicaid Reimbursements - consist of qualified expenses from claims filed by the District.
- Interest Expense - is based on the District's cash flow and interest rates on monetary accounts.
- Miscellaneous Revenues - come from different sources such as bill-backs of shared transportation costs to other districts.
- Excess & Deficiency - certified funds may be used as a local revenue to offset costs to the towns.

Local Revenues	FY22	FY23	\$Diff+/-	%Diff+/-
Medicaid	\$575,000	\$625,000	\$50,000	8.70%
Interest	\$50,000	\$50,000	\$0	0.00%
Misc. Revenue	\$225,000	\$225,000	\$0	0.00%
Excess & Deficiency	\$950,000	\$850,000	(\$100,000)	-10.53%
Total Local Revenues	\$1,800,000	\$1,750,000	(\$50,000)	-2.78%

Total Revenues

Source	FY22	FY23	\$Diff+/-	%Diff+/-
Town Revenues	\$71,075,025	\$72,915,514	\$1,840,489	2.59%
State Aid	\$31,678,254	\$34,420,867	\$2,742,613	8.66%
Local Revenues	\$1,800,000	\$1,750,000	(\$50,000)	-2.78%
Total Revenues	\$104,553,279	\$109,086,381	\$4,533,102	4.34%



Wachusett Regional Shool District FY23 Budget Book

Budget Offsets

Budget Offsets are additional financial resources used to reduce the total cost to the General Fund. The table below shows the projected offsets to be used in the FY23 budget.

Source	Amount
Circuit Breaker	\$4,400,000
IDEA 240 Grant	\$1,600,000
ECC Revolving	\$75,000
School Choice	\$300,000
School Lunch	\$100,000
Transportation Stabilization	\$200,000
Total	\$6,675,000

SECTION IV - EXPENDITURES

Budget Appropriations

The District budget is segregated into three primary groups encompassing nine appropriations; the first grouping is SALARIES & BENEFITS consisting of appropriations numbers 1-Salaries & Stipends and 2-Benefits & Insurances. The second grouping is INSTRUCTIONAL & OPERATIONS consisting of 3-Instructional Support, 4-Operations and Maintenance, 5-Pupil Services, and 6-Special Education Tuitions. The last grouping is FIXED COSTS which consists of 7-Other Operating Costs, 8-Transportation, and 9-Debt Service.

Salaries And Benefits

Appropriation	FY22 Budget	FY23 Proposed	\$ Diff vs LY	% Diff
Salaries & Stipends	\$66,602,524	\$68,605,250	\$2,002,726	3.01%
Benefits & Insurance	\$17,881,391	\$19,103,693	\$1,222,302	6.84%
Total	\$84,483,915	\$87,708,943	\$3,225,028	3.82%

Salaries & Stipends

This appropriation covers all salaries, stipends and substitute budgets for all departments, locations and schools. Salaries include annual contract adjustments for step increases and cost of living adjustments (COLA) along with projected earnings of hourly workers.

Benefits and Insurance

The Benefits and Insurances appropriation covers employee and non-employee benefits and insurances. The single largest cost component of this appropriation is Health Insurance for Active Employees. To lessen charges to the general fund the District applies charge-backs of health insurance costs for staff whose salaries are charged to grants and revolving funds. From the "gross" total health insurance expense amounts are subtracted to be charged to grants and revolving funds to reach a general fund budget "net" of chargebacks:



Wachusett Regional Shool District FY23 Budget Book

Instruction And Operations

Appropriation	FY22 Budget	FY23 Proposed	\$ Diff vs LY	% Diff
Instructional Support	\$3,273,720	\$3,273,720	\$0	0.00%
Operations Maintenance	\$3,732,120	\$4,160,742	\$428,622	11.48%
Pupil Services	\$52,058	\$52,058	\$0	0.00%
SPED Tuition	\$2,511,780	\$2,766,699	\$254,919	10.15%
Total	\$9,569,678	\$10,253,219	\$683,541	7.14%

Instructional Support

Instructional Support covers all equipment, technology, classroom supplies, materials and services.

Operations and Maintenance

Operations and Maintenance covers custodial, maintenance, grounds and utility expenses. The District annually commits funds for the upkeep of school facilities through routine and major maintenance work.

Pupil Services

Pupil Services covers general fund expenses for athletics, health services and student activities.

Special Education Tuitions

This appropriation covers fees for students attending specialized programs outside of the district as determined by the student's Individual Education Plan (IEP). Portions of the total costs are charged to other sources.

Fixed Costs

Appropriation	FY22 Budget	FY23 Proposed	\$ Diff vs LY	% Diff
Other Operating Costs	\$1,732,282	\$1,507,582	(\$224,700)	-12.97%
Transportation	\$6,465,504	\$7,339,487	\$873,983	13.52%
Debt Service	\$2,301,900	\$2,277,150	(\$24,750)	-1.08%
Total	\$10,499,686	\$11,124,219	\$624,533	5.95%

Other Operating Costs

This appropriation includes budgets for non-discretionary operating expenses including school choice tuition payments.

Transportation

This area covers student transportation costs for Regular Education (buses), and Special Education in-district and out-of-district (vans). This appropriation does not include field trips or athletic transportation.

Debt Service

Debt Service covers payment of principal and interest on outstanding balances remaining on construction bonds for two projects; the high school renovation and the Jefferson oil remediation project.



Total Expenditures

Category	FY22 Budget	FY23 Proposed	\$ Diff +/-	% Diff
Salaries & Benefits	\$84,483,915	\$87,708,943	\$3,225,028	3.82%
Instruction & Operations	\$9,569,678	\$10,253,219	\$683,541	7.14%
Fixed Costs	\$10,499,686	\$11,124,219	\$624,533	5.95%
Total	\$104,553,279	\$109,086,381	\$4,533,102	4.34%

Expenditure Breakdown By Category

- Salaries & Benefits
- Instruction & Operations
- Fixed Costs

