

**Fletcher Town School District  
FY23 Expenditure Budget  
1/18/2022**

|                           | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |                 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|-----------------|
| Elementary                | \$533,914          | \$487,493          | \$530,128          | \$517,645          | \$627,744          | <b>\$819,703</b>     | <b>30.58%</b>   |
| Comp Ed                   | \$1,425            | \$4,388            | \$4,250            | \$8,248            | \$4,250            | <b>\$4,500</b>       | <b>5.88%</b>    |
| Special Education         | \$133,079          | \$151,210          | \$128,354          | \$135,051          | \$150,321          | <b>\$217,187</b>     | <b>44.48%</b>   |
| Early Education           | \$112,941          | \$86,476           | \$111,722          | \$68,710           | \$95,005           | <b>\$147,821</b>     | <b>55.59%</b>   |
| Guidance                  | \$59,942           | \$58,747           | \$66,172           | \$67,850           | \$77,219           | <b>\$72,618</b>      | <b>-5.96%</b>   |
| Nurse                     | \$25,792           | \$18,367           | \$26,445           | \$27,596           | \$57,806           | <b>\$60,614</b>      | <b>4.86%</b>    |
| Library                   | \$19,190           | \$25,335           | \$27,829           | \$28,030           | \$29,345           | <b>\$29,631</b>      | <b>0.97%</b>    |
| Professional Development  | \$97,162           | \$95,357           | \$99,072           | \$94,447           | \$103,522          | <b>\$0</b>           | <b>-100.00%</b> |
| Technology                | \$52,505           | \$39,133           | \$57,284           | \$51,834           | \$60,802           | <b>\$70,374</b>      | <b>15.74%</b>   |
| School Board              | \$21,767           | \$19,407           | \$23,717           | \$23,043           | \$26,842           | <b>\$27,892</b>      | <b>3.91%</b>    |
| FWSU Assessment           | \$160,345          | \$153,177          | \$160,857          | \$162,683          | \$173,203          | <b>\$186,576</b>     | <b>7.72%</b>    |
| Principal's Office        | \$220,886          | \$203,008          | \$227,481          | \$219,041          | \$236,724          | <b>\$205,826</b>     | <b>-13.05%</b>  |
| Buildings & Grounds       | \$163,961          | \$152,040          | \$175,854          | \$183,492          | \$201,634          | <b>\$192,140</b>     | <b>-4.71%</b>   |
| Transportation            | \$85,468           | \$121,650          | \$139,983          | \$102,942          | \$137,488          | <b>\$124,680</b>     | <b>-9.32%</b>   |
| Secondary / High School   | \$1,773,495        | \$1,678,085        | \$1,717,009        | \$1,558,225        | \$1,674,053        | <b>\$1,569,889</b>   | <b>-6.22%</b>   |
| Transfers                 | \$11,000           | \$11,000           | \$111,000          | \$100,000          | \$111,000          | <b>\$111,000</b>     | <b>0.00%</b>    |
| Total General Fund        | \$3,472,872        | \$3,304,873        | \$3,607,157        | \$3,348,837        | \$3,766,958        | <b>\$3,840,451</b>   | <b>1.95%</b>    |
| Special Revenue Fund      | \$69,000           | \$69,000           | \$105,961          | \$130,236          | \$134,013          | <b>\$64,294</b>      | <b>-52.02%</b>  |
| <b>Total Expenditures</b> | <b>\$3,541,872</b> | <b>\$3,373,873</b> | <b>\$3,713,118</b> | <b>\$3,479,073</b> | <b>\$3,900,971</b> | <b>\$3,904,745</b>   | <b>0.10%</b>    |

**Fletcher Town School District  
FY23 Anticipated Revenues  
1/18/2022**

|                              | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Ant.</b>   |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance                 | \$0                | \$0                | \$0                | \$0                | \$179,163          | <b>\$135,119</b>   |
| Interest                     | \$400              | \$10,637           | \$7,000            | \$17,717           | \$10,000           | <b>\$15,000</b>    |
| Sale of Fixed Assets         | \$0                | \$11,805           | \$0                | \$0                | \$0                | <b>\$0</b>         |
| Miscellaneous                | \$1,600            | \$751              | \$2,000            | \$140              | \$2,000            | <b>\$1,500</b>     |
| General State Support Grant  | \$3,330,437        | \$3,304,181        | \$3,448,205        | \$3,528,280        | \$3,452,470        | <b>\$3,542,891</b> |
| Vocational Tuition On-Behalf | \$87,435           | \$75,087           | \$69,735           | \$63,404           | \$63,325           | <b>\$70,941</b>    |
| Small Schools Grant          | \$55,000           | \$78,281           | \$55,000           | \$83,283           | \$60,000           | <b>\$75,000</b>    |
| Prior Year Adjustment        | \$0                | \$9,500            | \$0                | \$0                | \$0                | <b>\$0</b>         |
| General Fund Revenue         | \$3,474,872        | \$3,490,242        | \$3,581,940        | \$3,692,824        | \$3,766,958        | <b>\$3,840,451</b> |
| Special Program Revenue      | \$69,000           | \$105,961          | \$130,236          | \$130,236          | \$134,013          | <b>\$64,294</b>    |
| <b>Total Revenue</b>         | <b>\$3,543,872</b> | <b>\$3,596,203</b> | <b>\$3,712,176</b> | <b>\$3,823,060</b> | <b>\$3,900,971</b> | <b>\$3,904,745</b> |

Fletcher Town School District

**FY23 Expenditure Budget  
1/18/2022**

|                                   | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |               |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------|
| <b>Elementary</b>                 |                    |                    |                    |                    |                    |                      |               |
| Teacher Salaries                  | \$382,940          | \$366,256          | \$372,960          | \$376,300          | \$438,872          | <b>\$556,459</b>     |               |
| Hourly Wages                      | \$0                | \$3,388            | \$0                | \$5,618            | \$0                | <b>\$18,600</b>      |               |
| Insurance Benefits                | \$66,471           | \$53,492           | \$68,788           | \$80,365           | \$92,924           | <b>\$139,091</b>     |               |
| Social Security                   | \$29,295           | \$27,487           | \$28,531           | \$28,310           | \$33,348           | <b>\$43,991</b>      |               |
| Retirement                        | \$1,308            | \$0                | \$1,329            | \$1,473            | \$0                | <b>\$6,290</b>       |               |
| Course Reimbursement              | \$9,300            | \$12,772           | \$9,920            | \$3,570            | \$14,400           | <b>\$15,512</b>      |               |
| Contracted Services - General     | \$6,200            | \$0                | \$6,200            | \$920              | \$6,200            | <b>\$5,000</b>       |               |
| Contracted Services - Substitutes | \$18,000           | \$7,118            | \$20,000           | \$2,184            | \$20,000           | <b>\$10,000</b>      |               |
| Contracted Services - Enrichment  | \$1,500            | \$1,335            | \$1,500            | \$725              | \$1,500            | <b>\$1,500</b>       |               |
| Postage                           | \$400              | \$400              | \$400              | \$136              | \$0                | <b>\$0</b>           |               |
| Mileage Reimbursement             | \$200              | \$649              | \$200              | \$750              | \$200              | <b>\$1,200</b>       |               |
| Supplies                          | \$15,500           | \$13,183           | \$15,500           | \$14,388           | \$15,500           | <b>\$17,010</b>      |               |
| Books                             | \$1,000            | \$1,413            | \$3,000            | \$2,756            | \$3,000            | <b>\$3,250</b>       |               |
| Audiovisual Materials             | \$1,800            | \$0                | \$1,800            | \$150              | \$1,800            | <b>\$1,800</b>       |               |
| Equipment                         | \$2,000            | \$1,206            | \$2,000            | \$1,990            | \$2,000            | <b>\$2,000</b>       |               |
| <b>Total Elementary</b>           | <b>\$533,914</b>   | <b>\$487,493</b>   | <b>\$530,128</b>   | <b>\$517,645</b>   | <b>\$627,744</b>   | <b>\$819,703</b>     | <b>30.58%</b> |

|                                      | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |              |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------|
| <b>Compensatory Education (1150)</b> |                    |                    |                    |                    |                    |                      |              |
| Course Reimbursement                 | \$800              | \$4,024            | \$0                | \$3,962            | \$0                | <b>\$0</b>           |              |
| Supplies                             | \$375              | \$364              | \$4,000            | \$4,047            | \$4,000            | <b>\$4,250</b>       |              |
| Books                                | \$250              | \$0                | \$250              | \$239              | \$250              | <b>\$250</b>         |              |
| <b>Total Comp Ed</b>                 | <b>\$1,425</b>     | <b>\$4,388</b>     | <b>\$4,250</b>     | <b>\$8,248</b>     | <b>\$4,250</b>     | <b>\$4,500</b>       | <b>5.88%</b> |

|                                | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |               |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------|
| <b>Special Education</b>       |                    |                    |                    |                    |                    |                      |               |
| FWSU Contracted Svcs           | \$133,079          | \$151,210          | \$128,354          | \$135,051          | \$138,669          | <b>\$217,187</b>     |               |
| FWSU Contracted Service - SLP  | \$0                | \$0                | \$0                | \$0                | \$11,652           | <b>\$0</b>           |               |
| <b>Total Special Education</b> | <b>\$133,079</b>   | <b>\$151,210</b>   | <b>\$128,354</b>   | <b>\$135,051</b>   | <b>\$150,321</b>   | <b>\$217,187</b>     | <b>44.48%</b> |

|                                   | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |  |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--|
| <b>Early Education</b>            |                    |                    |                    |                    |                    |                      |  |
| Teacher Salaries                  | \$40,240           | \$38,462           | \$39,193           | \$40,182           | \$20,182           | <b>\$0</b>           |  |
| Insurance Benefits                | \$14,476           | \$7,365            | \$11,770           | \$9,342            | \$11,074           | <b>\$0</b>           |  |
| Social Security                   | \$3,078            | \$2,644            | \$2,998            | \$2,760            | \$1,544            | <b>\$0</b>           |  |
| Retirement                        | \$0                | \$1,308            | \$1,400            | \$1,329            | \$1,400            | <b>\$0</b>           |  |
| Course Reimbursement              | \$750              | \$2,563            | \$1,280            | \$279              | \$1,600            | <b>\$0</b>           |  |
| Contracted Services - Substitutes | \$500              | \$64               | \$500              | \$0                | \$500              | <b>\$500</b>         |  |
| Contracted Services - FWSU        | \$29,213           | \$10,085           | \$19,231           | \$1,579            | \$22,155           | <b>\$109,831</b>     |  |

FY23 FES Budget

|                              |                  |                 |                  |                 |                 |                  |        |
|------------------------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|--------|
| Tuition - Act 166            | \$23,784         | \$22,821        | \$34,450         | \$12,402        | \$35,650        | <b>\$36,560</b>  |        |
| Supplies                     | \$600            | \$584           | \$600            | \$503           | \$600           | <b>\$630</b>     |        |
| Books                        | \$200            | \$127           | \$200            | \$242           | \$200           | <b>\$200</b>     |        |
| Equipment                    | \$100            | \$453           | \$100            | \$92            | \$100           | <b>\$100</b>     |        |
| <b>Total Early Education</b> | <b>\$112,941</b> | <b>\$86,476</b> | <b>\$111,722</b> | <b>\$68,710</b> | <b>\$95,005</b> | <b>\$147,821</b> | 55.59% |

**FY20 Budget FY20 Actual FY21 Budget FY21 Actual FY22 Budget FY23 Proposed**

**Guidance (2120)**

|                       |                 |                 |                 |                 |                 |                 |        |
|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------|
| Counselor Salary      | \$39,616        | \$40,182        | \$40,946        | \$41,902        | \$43,622        | <b>\$49,350</b> |        |
| Insurance Benefits    | \$14,337        | \$13,908        | \$18,014        | \$20,901        | \$25,861        | <b>\$16,430</b> |        |
| Social Security       | \$3,031         | \$2,856         | \$3,132         | \$2,477         | \$3,336         | <b>\$3,775</b>  |        |
| Retirement            | \$1,308         | \$1,046         | \$1,400         | \$1,329         | \$1,400         | <b>\$0</b>      |        |
| Course Reimbursement  | \$1,000         | \$143           | \$1,280         | \$0             | \$1,600         | <b>\$1,600</b>  |        |
| Supplies              | \$500           | \$501           | \$1,250         | \$1,241         | \$1,250         | <b>\$1,313</b>  |        |
| Books                 | \$150           | \$111           | \$150           | \$0             | \$150           | <b>\$150</b>    |        |
| <b>Total Guidance</b> | <b>\$59,942</b> | <b>\$58,747</b> | <b>\$66,172</b> | <b>\$67,850</b> | <b>\$77,219</b> | <b>\$72,618</b> | -5.96% |

**FY20 Budget FY20 Actual FY21 Budget FY21 Actual FY22 Budget FY23 Proposed**

**Nurse (2130)**

|                      |                 |                 |                 |                 |                 |                 |       |
|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------|
| Nurse Salaries       | \$23,624        | \$10,312        | \$21,015        | \$22,986        | \$48,128        | <b>\$48,528</b> |       |
| Nurse Substitute     | \$0             | \$1,598         | \$0             | \$0             | \$0             | <b>\$0</b>      |       |
| Insurance Benefits   | \$424           | \$92            | \$2,752         | \$373           | \$4,606         | <b>\$4,491</b>  |       |
| Social Security      | \$794           | \$911           | \$1,608         | \$1,759         | \$3,682         | <b>\$3,712</b>  |       |
| Retirement           | \$0             | \$0             | \$0             | \$1,329         | \$0             | <b>\$1,500</b>  |       |
| Course Reimbursement | \$200           | \$0             | \$320           | \$0             | \$640           | <b>\$1,600</b>  |       |
| Contracted Services  | \$0             | \$0             | \$0             | \$90            | \$0             | <b>\$0</b>      |       |
| Supplies             | \$650           | \$5,371         | \$650           | \$950           | \$650           | <b>\$683</b>    |       |
| Books                | \$100           | \$83            | \$100           | \$109           | \$100           | <b>\$100</b>    |       |
| <b>Total Nurse</b>   | <b>\$25,792</b> | <b>\$18,367</b> | <b>\$26,445</b> | <b>\$27,596</b> | <b>\$57,806</b> | <b>\$60,614</b> | 4.86% |

**FY20 Budget FY20 Actual FY21 Budget FY21 Actual FY22 Budget FY23 Proposed**

**Library (2220)**

|                      |                 |                 |                 |                 |                 |                 |       |
|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------|
| Salaries             | \$11,970        | \$15,648        | \$15,945        | \$16,014        | \$16,364        | <b>\$16,704</b> |       |
| Insurance Benefits   | \$954           | \$4,635         | \$5,294         | \$5,058         | \$5,859         | <b>\$5,754</b>  |       |
| Social Security      | \$916           | \$1,126         | \$1,220         | \$1,152         | \$1,252         | <b>\$1,278</b>  |       |
| Course Reimbursement | \$300           | \$171           | \$320           | \$2,344         | \$820           | <b>\$820</b>    |       |
| Supplies             | \$500           | \$472           | \$500           | \$234           | \$500           | <b>\$525</b>    |       |
| Books                | \$3,000         | \$2,990         | \$3,000         | \$2,973         | \$3,000         | <b>\$3,000</b>  |       |
| Periodicals          | \$1,000         | \$86            | \$1,000         | \$0             | \$1,000         | <b>\$1,000</b>  |       |
| Equipment            | \$550           | \$207           | \$550           | \$255           | \$550           | <b>\$550</b>    |       |
| <b>Total Library</b> | <b>\$19,190</b> | <b>\$25,335</b> | <b>\$27,829</b> | <b>\$28,030</b> | <b>\$29,345</b> | <b>\$29,631</b> | 0.97% |

FY23 FES Budget

|  | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |                 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|-----------------|
| <b>Professional Development (2213)</b> |                    |                    |                    |                    |                    |                      |                 |
| Teacher Salaries                       | \$65,424           | \$65,848           | \$66,590           | \$67,678           | \$69,008           | \$0                  |                 |
| Stipends                               | \$500              | \$245              | \$500              | \$1,706            | \$750              | \$0                  |                 |
| Insurance Benefits                     | \$23,283           | \$19,372           | \$19,340           | \$18,952           | \$20,937           | \$0                  |                 |
| Social Security                        | \$5,005            | \$4,815            | \$5,094            | \$5,059            | \$5,279            | \$0                  |                 |
| Course Reimbursement                   | \$1,000            | \$1,902            | \$4,098            | \$141              | \$4,098            | \$0                  |                 |
| Contracted Services - Comp Ed          | \$0                | \$1,802            | \$1,000            | \$0                | \$1,000            | \$0                  |                 |
| Contracted Services - Mentors          | \$1,000            | \$420              | \$1,000            | \$0                | \$1,000            | \$0                  |                 |
| Mileage Reimbursement                  | \$0                | \$221              | \$500              | \$0                | \$500              | \$0                  |                 |
| Supplies - Instructional Coaches       | \$700              | \$712              | \$700              | \$686              | \$700              | \$0                  |                 |
| Books                                  | \$250              | \$20               | \$250              | \$225              | \$250              | \$0                  |                 |
| <b>Total Professional Development</b>  | <b>\$97,162</b>    | <b>\$95,357</b>    | <b>\$99,072</b>    | <b>\$94,447</b>    | <b>\$103,522</b>   | <b>\$0</b>           | <b>-100.00%</b> |

|                          | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |               |
|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------|
| <b>Technology (2280)</b> |                    |                    |                    |                    |                    |                      |               |
| Contracted Services      | \$29,755           | \$34,241           | \$45,676           | \$48,536           | \$49,064           | \$51,161             |               |
| Repairs & Maintenance    | \$1,500            | \$0                | \$1,000            | \$783              | \$1,000            | \$1,000              |               |
| Technology Supplies      | \$250              | \$814              | \$2,220            | \$311              | \$2,350            | \$3,025              |               |
| Software                 | \$1,000            | \$0                | \$500              | \$135              | \$500              | \$500                |               |
| Equipment                | \$20,000           | \$4,078            | \$7,888            | \$2,069            | \$7,888            | \$14,688             |               |
| <b>Total Technology</b>  | <b>\$52,505</b>    | <b>\$39,133</b>    | <b>\$57,284</b>    | <b>\$51,834</b>    | <b>\$60,802</b>    | <b>\$70,374</b>      | <b>15.74%</b> |

|                                   | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |              |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------|
| <b>School Board (2310)</b>        |                    |                    |                    |                    |                    |                      |              |
| Board Stipends                    | \$3,550            | \$2,550            | \$3,550            | \$2,550            | \$3,550            | \$3,550              |              |
| Social Security                   | \$272              | \$195              | \$272              | \$195              | \$272              | \$272                |              |
| Contracted Services Board Minutes | \$1,750            | \$2,357            | \$1,750            | \$3,849            | \$2,500            | \$4,000              |              |
| Legal Services                    | \$2,000            | \$303              | \$2,000            | \$228              | \$1,250            | \$1,250              |              |
| District Treasurer Services       | \$2,500            | \$2,500            | \$2,500            | \$2,500            | \$2,500            | \$2,500              |              |
| Insurance                         | \$1,945            | \$1,378            | \$1,945            | \$1,290            | \$1,950            | \$1,750              |              |
| Advertising                       | \$1,500            | \$325              | \$1,500            | \$1,750            | \$1,620            | \$1,620              |              |
| Mileage Reimbursement             | \$200              | \$0                | \$200              | \$0                | \$200              | \$200                |              |
| Dues & Fees                       | \$1,850            | \$175              | \$2,300            | \$245              | \$2,300            | \$2,300              |              |
| Miscellaneous                     | \$1,200            | \$816              | \$1,200            | \$1,809            | \$1,200            | \$1,200              |              |
| Tax Anticipation Note Interest    | \$5,000            | \$8,808            | \$6,500            | \$8,627            | \$9,500            | \$9,250              |              |
| <b>Total School Board</b>         | <b>\$21,767</b>    | <b>\$19,407</b>    | <b>\$23,717</b>    | <b>\$23,043</b>    | <b>\$26,842</b>    | <b>\$27,892</b>      | <b>3.91%</b> |

|  | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |              |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------|
| <b>Supervisory Union Assessment (2320)</b> |                    |                    |                    |                    |                    |                      |              |
| FWSU Assessment                            | \$109,820          | \$109,820          | \$99,101           | \$99,101           | \$96,907           | \$108,016            |              |
| FWSU Assessment - COVID Related Paras      | \$0                | \$0                | \$0                | \$2,138            | \$0                | \$0                  |              |
| FWSU Assessment - General Education Paras  | \$50,525           | \$43,357           | \$61,756           | \$61,444           | \$76,296           | \$78,560             |              |
| <b>Total Supervisory Union</b>             | <b>\$160,345</b>   | <b>\$153,177</b>   | <b>\$160,857</b>   | <b>\$162,683</b>   | <b>\$173,203</b>   | <b>\$186,576</b>     | <b>7.72%</b> |

FY23 FES Budget

|                                 | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |                |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------|
| <b>Principals Office (2410)</b> |                    |                    |                    |                    |                    |                      |                |
| Principal Salaries              | \$95,357           | \$91,689           | \$97,169           | \$97,169           | \$100,084          | <b>\$95,680</b>      |                |
| Hourly Wages                    | \$53,646           | \$55,627           | \$56,635           | \$55,733           | \$58,514           | <b>\$40,768</b>      |                |
| Substitute Wages                | \$13,750           | \$0                | \$6,000            | \$805              | \$6,000            | <b>\$6,000</b>       |                |
| Insurance Benefits              | \$26,189           | \$25,177           | \$31,888           | \$34,625           | \$33,231           | <b>\$27,324</b>      |                |
| Social Security                 | \$11,399           | \$11,109           | \$11,766           | \$11,752           | \$12,592           | <b>\$10,592</b>      |                |
| Municipal Retirement            | \$3,020            | \$4,223            | \$5,398            | \$4,505            | \$5,378            | <b>\$4,752</b>       |                |
| Course Reimbursement            | \$2,000            | \$840              | \$2,000            | \$2,770            | \$4,300            | <b>\$4,300</b>       |                |
| Contracted Services             | \$1,000            | \$1,754            | \$2,000            | \$1,000            | \$2,000            | <b>\$2,000</b>       |                |
| Telephone                       | \$8,750            | \$6,771            | \$8,750            | \$7,442            | \$8,750            | <b>\$8,500</b>       |                |
| Postage                         | \$750              | \$2,337            | \$750              | \$1,014            | \$750              | <b>\$750</b>         |                |
| Mileage Reimbursement           | \$1,200            | \$964              | \$1,300            | \$147              | \$1,300            | <b>\$1,300</b>       |                |
| Supplies                        | \$700              | \$690              | \$700              | \$716              | \$700              | <b>\$735</b>         |                |
| Equipment                       | \$500              | \$90               | \$500              | \$419              | \$500              | <b>\$500</b>         |                |
| Dues & Fees                     | \$2,625            | \$1,737            | \$2,625            | \$944              | \$2,625            | <b>\$2,625</b>       |                |
| <b>Total Principals Office</b>  | <b>\$220,886</b>   | <b>\$203,008</b>   | <b>\$227,481</b>   | <b>\$219,041</b>   | <b>\$236,724</b>   | <b>\$205,826</b>     | <b>-13.05%</b> |

|                                       | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |               |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------|
| <b>Buildings &amp; Grounds (2600)</b> |                    |                    |                    |                    |                    |                      |               |
| Maintenance Wages                     | \$40,705           | \$46,425           | \$43,383           | \$37,815           | \$48,284           | <b>\$54,600</b>      |               |
| Substitutes                           | \$1,000            | \$110              | \$1,000            | \$104              | \$1,000            | <b>\$1,000</b>       |               |
| Insurance Benefits                    | \$24,674           | \$25,038           | \$30,473           | \$21,001           | \$47,119           | <b>\$25,387</b>      |               |
| Social Security                       | \$3,114            | \$3,463            | \$3,395            | \$2,990            | \$3,694            | <b>\$4,177</b>       |               |
| Municipal Retirement                  | \$3,114            | \$1,274            | \$2,663            | \$954              | \$2,897            | <b>\$3,686</b>       |               |
| Course Reimbursement                  | \$0                | \$0                | \$0                | \$0                | \$400              | <b>\$400</b>         |               |
| Contracted Services                   | \$22,173           | \$19,350           | \$21,790           | \$54,135           | \$21,890           | <b>\$20,890</b>      |               |
| Repairs & Maintenance                 | \$14,400           | \$10,554           | \$15,350           | \$18,480           | \$16,850           | <b>\$16,000</b>      |               |
| Property Insurance                    | \$3,938            | \$3,311            | \$3,965            | \$3,466            | \$3,500            | <b>\$4,000</b>       |               |
| Liability Insurance                   | \$2,450            | \$1,748            | \$2,535            | \$1,629            | \$2,000            | <b>\$2,000</b>       |               |
| Supplies                              | \$12,300           | \$6,500            | \$12,300           | \$6,889            | \$15,000           | <b>\$18,000</b>      |               |
| Electricity                           | \$21,093           | \$18,466           | \$22,000           | \$20,746           | \$22,000           | <b>\$23,000</b>      |               |
| Fuel Oil                              | \$9,000            | \$10,439           | \$14,000           | \$12,667           | \$14,000           | <b>\$16,000</b>      |               |
| Equipment                             | \$6,000            | \$5,362            | \$3,000            | \$2,616            | \$3,000            | <b>\$3,000</b>       |               |
| <b>Total Buildings &amp; Grounds</b>  | <b>\$163,961</b>   | <b>\$152,040</b>   | <b>\$175,854</b>   | <b>\$183,492</b>   | <b>\$201,634</b>   | <b>\$192,140</b>     | <b>-4.71%</b> |

|                                | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |               |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------|
| <b>Transportation (2710)</b>   |                    |                    |                    |                    |                    |                      |               |
| FWSU Contracted Transportation | \$79,143           | \$118,725          | \$133,983          | \$102,942          | \$131,488          | <b>\$118,680</b>     |               |
| Field Trip Transportation      | \$6,325            | \$2,925            | \$6,000            | \$0                | \$6,000            | <b>\$6,000</b>       |               |
| <b>Total Transportation</b>    | <b>\$85,468</b>    | <b>\$121,650</b>   | <b>\$139,983</b>   | <b>\$102,942</b>   | <b>\$137,488</b>   | <b>\$124,680</b>     | <b>-9.32%</b> |

|                    | <b>FY20 Budget</b> | <b>FY20 Actual</b> | <b>FY21 Budget</b> | <b>FY21 Actual</b> | <b>FY22 Budget</b> | <b>FY23 Proposed</b> |  |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--|
| <b>High School</b> |                    |                    |                    |                    |                    |                      |  |

FY23 FES Budget

|                          |                    |                    |                    |                    |                    |                    |        |
|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------|
| Secondary Tuition        | \$1,599,350        | \$1,531,788        | \$1,553,565        | \$1,437,992        | \$1,536,487        | <b>\$1,429,976</b> |        |
| Tech Center Tuition      | \$174,145          | \$146,297          | \$163,444          | \$120,233          | \$137,566          | <b>\$139,914</b>   |        |
| <b>Total High School</b> | <b>\$1,773,495</b> | <b>\$1,678,085</b> | <b>\$1,717,009</b> | <b>\$1,558,225</b> | <b>\$1,674,053</b> | <b>\$1,569,889</b> | -6.22% |

|   | <u>FY20 Budget</u> | <u>FY20 Actual</u> | <u>FY21 Budget</u> | <u>FY21 Actual</u> | <u>FY22 Budget</u> | <u>FY23 Proposed</u> |         |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------|
| <b>Transfers</b>                        |                    |                    |                    |                    |                    |                      |         |
| Transfers to Food Service               | \$11,000           | \$11,000           | \$11,000           | \$0                | \$11,000           | <b>\$11,000</b>      |         |
| Transfers to Capital Fund               | \$0                | \$0                | \$100,000          | \$100,000          | \$100,000          | <b>\$100,000</b>     |         |
| <b>Total Transfers to Other Funds</b>   | <b>\$11,000</b>    | <b>\$11,000</b>    | <b>\$111,000</b>   | <b>\$100,000</b>   | <b>\$111,000</b>   | <b>\$111,000</b>     | 0.00%   |
| Total General Fund                      | <b>\$3,472,872</b> | <b>\$3,304,873</b> | <b>\$3,607,157</b> | <b>\$3,348,837</b> | <b>\$3,766,958</b> | <b>\$3,840,451</b>   | 1.95%   |
| <b>Special Revenue Fund</b>             | <b>\$69,000</b>    | <b>\$69,000</b>    | <b>\$105,961</b>   | <b>\$130,236</b>   | <b>\$134,013</b>   | <b>\$64,294</b>      | -52.02% |
| <b>Total Budgeted FY22 Expenditures</b> | <b>\$3,541,872</b> | <b>\$3,373,873</b> | <b>\$3,713,118</b> | <b>\$3,479,073</b> | <b>\$3,900,971</b> | <b>\$3,904,745</b>   | 0.10%   |

|                                 | <b>Fletcher</b> |             |           |          |
|---------------------------------|-----------------|-------------|-----------|----------|
|                                 | <b>FY22</b>     | <b>FY23</b> | <b>\$</b> | <b>%</b> |
| <b>Expenditures</b>             | \$3,900,971     | \$3,904,745 | \$3,774   | 0.10%    |
| - <b>Offsetting Revenues</b>    | \$385,176       | \$290,913   | -\$94,263 | -24.47%  |
| <b>Education Spending</b>       | \$3,515,795     | \$3,613,832 | \$98,037  | 2.79%    |
| ÷ <b>Equalized Pupils</b>       | 207.7           | 204.42      | -3.28     | -1.58%   |
| <b>Ed Spending / Eq Pupil</b>   | \$16,927.27     | \$17,678.46 | \$751     | 4.44%    |
| ÷ <b>Property yield</b>         | \$11,317        | \$12,937    | \$1,620   | 14.31%   |
| <b>Equalized Homestead Rate</b> | 1.4957          | 1.3665      | -\$0.1292 | -8.64%   |
| ÷ <b>CLA</b>                    | 86.34%          | 84.07%      |           | -2.63%   |
| <b>Actual Homestead Rate</b>    | 1.7324          | 1.6254      | -\$0.1069 | -6.17%   |

|                   | 1.7324      | 1.6254      |                 |
|-------------------|-------------|-------------|-----------------|
| <b>Home Value</b> | <b>FY22</b> | <b>FY23</b> | <b>Decrease</b> |
| \$200,000         | \$3,465     | \$3,251     | -\$214          |
| \$250,000         | \$4,331     | \$4,064     | -\$267          |
| \$300,000         | \$5,197     | \$4,876     | -\$321          |
| \$350,000         | \$6,063     | \$5,689     | -\$374          |
| \$400,000         | \$6,930     | \$6,502     | -\$428          |

\*Equalized pupil count had been announced at 205.24. As of 1/13, that number is now 204.42

| <b>Statewide Avg Spending per Eq Pupil</b> |                                |
|--|--------------------------------|
| FY20                                       | \$16,235                       |
| FY21                                       | \$17,133                       |
| FY22                                       | \$17,207 (was est at \$17,612) |
| FY23                                       | \$18,023                       |

| <b>Yield</b> |           |          |                                       |
|--------------|-----------|----------|---------------------------------------|
| FY22         | Projected | \$10,763 |                                       |
|              | Actual    | \$11,317 |                                       |
| FY23         | Projected | \$12,937 | Conservative. Could be up to \$13,846 |

| <b>CLA</b>      |             |             |             |             |
|-----------------|-------------|-------------|-------------|-------------|
|                 | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
| <b>Fairfax</b>  | 92.13%      | 89.19%      | 85.93%      | 82.86%      |
| <b>Fletcher</b> | 88.67%      | 86.17%      | 86.34%      | 84.07%      |
| <b>Georgia</b>  | 95.55%      | 93.99%      | 89.80%      | 86.30%      |

| <b>Fletcher Vs Statewide Avg</b> |                 |                  |                   |
|----------------------------------|-----------------|------------------|-------------------|
| <b>Category</b>                  | <b>Fletcher</b> | <b>Statewide</b> | <b>Difference</b> |
| Homestead Property Rate          | \$1.6254        | \$1.4000         | \$0.2254          |
| Equalized Pupil Growth           | -1.58%          | -0.40%           |                   |
| Avg Spending per Eq Pupil (\$)   | \$17,678        | \$18,023         | -\$344.54         |
| Avg Spending per Eq Pupil (%)    | 4.44%           | 4.74%            | -0.30%            |
| Total Education Spending (%)     | 2.79%           | 4.28%            | -1.49%            |