

BOARD OF SCHOOL DIRECTORS  
BUDGET WORKSHOP  
February 15, 2022 @ 6:30pm



- 
1. Topside Budget 2022-23 – ***Page 1-1***
  2. New Program or Item Requests Summary (***Attachment***)
  3. Revenue – Topside (Revenue in detail will be presented on April 19<sup>th</sup>) – ***Page 1-2***
  4. 5 Year Capital Projects Plan – ***Pages 3-1 – 3-8***
  5. Function: 5200 – Capital Project Transfer – ***Pages 2-67 & 2-68***
  6. Function: 5100 – Debt Service – ***Pages 2-64 – 2-66***
  7. Function: 2600 – Plant Operations & Maintenance – ***Pages 2-52 & 2-53***

***NOTE: All pages are attached.***

Informational:

- Next Meeting: March 14, 2022 @ 6:30pm

2022-2023 GENERAL FUND BUDGET

ACCOUNT FUNCTION	ACCOUNT DESCRIPTION	ACTUAL RECEIPTS OR EXPENDITURES	ACTUAL RECEIPTS OR EXPENDITURES	ACTUAL RECEIPTS OR EXPENDITURES	BUDGETED RECEIPTS OR EXPENDITURES	ESTIMATED RECEIPTS OR EXPENDITURES	BUDGETED RECEIPTS OR EXPENDITURES
		2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
	<b>BEGINNING BALANCE</b>	11,433,193	12,439,870	12,536,247	11,589,200	14,310,577	13,121,590
	<b>REVENUE</b>						
6000	REVENUE-LOCAL SOURCES	82,503,703	85,325,647	89,770,851	88,885,181	90,351,570	92,634,389
7000	REVENUE-STATE SUBSIDIES	20,120,879	20,455,095	20,797,873	21,306,864	21,220,107	21,393,086
8000	REVENUE-FEDERAL SUBSIDIES	595,062	839,160	1,505,489	491,882	1,071,935	489,095
9000	OTHER FUNDING SOURCES	46,469	1,047	191	12,000	3,775	12,000
	<b>Total Revenue</b>	103,266,113	106,620,949	112,074,404	110,695,927	112,647,387	114,528,570
	<b>TOTAL FUNDS AVAILABLE</b>	114,699,306	119,060,818	124,610,651	122,285,127	126,957,964	127,650,160
	<b>EXPENDITURES</b>						
1000	<b>INSTRUCTION</b>						
1100	INSTRUCTION-REG.PROGRAMS	46,597,087	48,563,573	50,596,990	52,113,935	52,562,586	53,881,878
1190	INSTRUCTION-FEDERAL PROGRAMS	470,054	714,546	1,755,084	386,766	811,084	931,767
1100	INSTRUCTION-REG.PROGRAMS	47,067,140	49,278,119	52,352,073	52,500,701	53,373,670	54,813,645
1200	INSTRUCTION-SPECIAL PROGRAMS	18,500,710	20,245,307	20,774,741	21,358,583	21,788,728	22,202,665
1300	VOCATIONAL EDUCATION	706,084	699,113	700,143	706,430	706,430	724,091
1420	SUMMER SCHOOL	102,700	106,855	73,945	133,712	116,673	127,686
1430	HOMEBOUND INSTRUCTION	13,535	20,814	839	29,751	18,908	29,801
1440	COURT PLACED/ALTERNATIVE ED	82,245	182,985	69,942	61,000	61,000	61,000
1400	OTHER INSTRUCTIONAL PROG.	198,480	310,654	144,727	224,463	196,581	218,486
1500	NONPUBLIC SCHOOL PROGRAMS	44,950	23,318	32,903	26,757	26,757	26,757
1000	<b>Instruction Totals</b>	66,517,365	70,556,511	74,004,587	74,816,934	76,092,166	77,985,644
2000	<b>SUPPORT SERVICES</b>						
2110	SUPERVISION OF PUPIL SVCS	271,701	288,353	251,355	235,268	241,267	252,669
2120	GUIDANCE SERVICES	2,475,952	2,609,298	2,562,116	2,732,965	2,732,164	2,848,486
2140	PSYCHOLOGICAL SERVICES	792,093	930,081	928,698	967,999	952,995	1,060,086
2160	HOME AND SCHOOL/SOCIAL WORKER	196,510	200,546	194,695	201,925	203,025	206,558
2170	STUDENT ACCOUNTING SVCS	101,141	109,625	107,255	110,727	110,021	115,137
2100	PUPIL PERSONNEL SERVICES	3,837,397	4,137,902	4,044,119	4,248,885	4,239,472	4,482,936
2220	AUDIOVISUAL SERVICES	426,362	421,637	411,324	494,142	543,162	548,330
2250	SCHOOL LIBRARY SERVICES	1,404,558	1,455,848	1,457,175	1,599,825	1,628,623	1,604,109
2270	STAFF DEVELOPMENT SERVICES	603,732	708,856	724,903	941,222	957,171	1,035,916
2200	INSTRUCTIONAL SUPPORT SVCS	2,434,652	2,586,341	2,593,402	3,035,189	3,128,956	3,188,355
2310	BOARD SERVICES	96,213	115,567	111,372	127,287	121,340	127,870
2320	BOARD TREASURER SERVICES	444	444	444	450	444	450
2330	TAX COLLECTION SERVICES	205,369	223,989	253,658	270,906	275,316	232,793
2340	STAFF RELATIONS	574,992	761,601	746,061	732,888	701,287	674,900
2350	LEGAL SERVICES	336,806	453,605	230,188	401,000	318,606	401,000
2360	SUPERINTENDENT'S OFFICE	526,879	530,957	495,306	498,516	486,716	524,690
2370	COMMUNITY RELATIONS SERVICES	190,823	246,049	196,417	186,848	185,411	196,624
2380	PRINCIPALS' OFFICE SERVICES	3,568,459	3,574,418	3,571,119	3,632,465	3,634,859	3,737,416
2300	ADMINISTRATIVE SUPPORT SVC	5,499,985	5,906,629	5,604,565	5,850,360	5,723,979	5,895,743
2400	PUPIL HEALTH SERVICES	1,007,101	1,018,460	825,921	1,033,972	1,113,468	1,143,012
2500	BUSINESS SERVICES	908,897	948,060	939,081	991,682	997,676	1,018,845
2600	OPERATION & MAINTENANCE	8,228,785	8,825,592	10,176,927	8,369,326	9,384,459	8,371,413
2700	STUDENT TRANSPORTATION SVCS	5,894,913	4,810,601	4,946,969	5,847,521	5,363,286	5,860,611
2800	DATA PROCESSING SERVICES	1,169,274	955,246	738,007	934,970	887,735	954,542
2900	OTHER SUPPORT SERVICES	78,416	79,529	80,597	81,677	82,676	83,320
2000	<b>Support Services Totals</b>	29,059,420	29,268,361	29,949,587	30,393,583	30,921,707	30,998,777
3000	<b>NONINSTRUCTIONAL SERVICES</b>						
3200	STUDENT ATHLETIC SERVICES	1,857,565	1,828,825	1,599,687	1,908,223	1,857,922	1,858,449
3300	COMMUNITY SERVICES	180,192	192,295	196,141	194,000	195,751	194,000
3000	OPERATION OF NONINSTR. SVCS	2,037,757	2,021,119	1,795,827	2,102,223	2,053,673	2,052,449
3000	<b>Noninstructional Services Totals</b>	2,037,757	2,021,119	1,795,827	2,102,223	2,053,673	2,052,449
5000	<b>OTHER FINANCING USES</b>						
5110	DEBT SERVICE	1,204,180	1,336,680	1,342,685	1,342,474	1,322,750	1,340,986
5130	REFUND OF PRIOR YEAR REVENUE	0	4	7,388	10,000	5,364	10,000
5100	OTHER FINANCING USES	1,204,180	1,336,684	1,350,073	1,352,474	1,328,114	1,350,986
5230	CAPITAL PROJECTS FUND TRANSFER	3,440,714	3,900,000	3,200,000	1,940,714	3,440,714	2,140,714
5250	FOOD SERVICE FUND TRANSFER	0	0	0	90,000	0	0
5200	FUND TRANSFERS	3,440,714	3,900,000	3,200,000	2,030,714	3,440,714	2,140,714
5900	BUDGETARY RESERVE	0	0	0	0	0	0
5000	<b>Other Financing Uses Totals</b>	4,644,894	5,236,684	4,550,073	3,383,188	4,768,828	3,491,700
	<b>TOTAL DISBURSEMENTS</b>	102,259,436	107,082,676	110,300,074	110,695,927	113,836,374	114,528,570
	RESTATE BEGINNING FUND BALANCE - GASB 84 (SCHOLARSHIP)		558,104				
	<b>ENDING BALANCE</b>	12,439,870	12,536,247	14,310,577	11,589,200	13,121,590	13,121,590

# NEW PROGRAM OR ITEM REQUESTS

## 2022-2023

#	Requestor	Bldg	Description	Amount	Yes	Maybe	No
1	L. Blair	HS	<b>New Safety Officers at HS</b> - change model to three (3) employees vs two (2) contracted personnel.	\$110,000			
2	L. Blair	HS	<b>Health &amp; Physical Education Teacher</b> - due to increase in class size	\$90,000			
3	L. Blair	HS	<b>Business Teacher</b> - there's an increase in student requests for business courses; this will allow us to run more courses	\$90,000			
4	K. Heim-McCloskey	CO	<b>Special Education Teacher as HS</b> - due to an increase in the number of students requiring Emotional Support at the HS.	\$90,000			
5	K. Heim-McCloskey	CO	<b>Additional Board-Certified Behavioral Analyst</b> - due to increase in number of students receiving Autistic Support and Emotional Support, and increased behavioral needs among students receiving Learning Support and in general education classrooms.	\$90,000			
6	K. Heim-McCloskey	CO	<b>Certified Occupational Therapy Assistant</b> - Contracted Services to meet the increase in number of students receiving Autistic Support and incoming needs of Early Intervention students.	\$50,000			
7	K. Heim-McCloskey	CO	<b>Additional Classroom Assistant at LG</b> - increase of students with IEPs requiring more support within general education classrooms due to mental health concerns.	\$60,000			
8	K. Heim-McCloskey	CO	<b>Additional Classroom Assistant at the MS</b> - increase of students with IEPs requiring more support within general education classrooms due to mental health concerns.	\$60,000			
9	K. Heim-McCloskey	CO	<b>Additional Two (2) Job Coach Aides at HS</b> - to assist in the Special Education Transition/Work program at the HS.	\$120,000			

# NEW PROGRAM OR ITEM REQUESTS

## 2022-2023

#	Requestor	Bldg	Description	Amount	Yes	Maybe	No
10	K. Heim-McCloskey	CO	<b>Hire Four (4) Child Specific Aides vs Four (4) Contracted Aide Positions</b> - convert contracted aide positions to employees to insure availability.	\$120,000			
11	G. Moore	CO	<b>Additional One (1) Full Time Custodian at SC</b> - due to the addition, more manpower is needed.	\$60,000			
12	J. Crisfield	CO	<b>Additional Guidance Counselors (6) for each school</b> - additional support for students individually and in group settings.	\$540,000			
13	J. Crisfield	CO	<b>Additional Crossing Guards (2)</b> - safety concerns along Knight /Hendricks for LG students and Houston for MS students.	\$70,000			
14	M. Dawan	CO	<b>District Bilingual Social Worker (Spanish)</b> - assist students and families in navigating school policies and resources; partner with community services; help staff identify and respond to trauma.	\$90,000			
15	Elementary	CO	<b>Additional Recess Aide Support at Each Elementary School</b> - Two additional recess aides, per elementary school, to support the supervision of students during recess. In place in 2021-22 but removed from 2022-23 budget due to budget pressure, to be reconsidered.	\$140,000			
16	W. Coleman	TRANS	<b>Rate Increase</b> - \$2.00/hour additional pay for First Student drivers.	\$150,000			
			<b>Totals</b>	<b>\$1,930,000</b>			

# FINANCIAL INFORMATION

## Revenue Sources

Acct	Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	Projected 2021/22	2022/23 Budget	Budget Difference	%
<b>LOCAL REVENUE</b>									
6111	Current RE Tax	\$67,844,533	\$70,814,939	\$72,915,956	\$74,646,283	\$74,715,204	\$74,915,204	268,921	0.36%
	Current RE Tax Increase						\$2,482,716	2,482,716	
6112	Interim RE Tax	813,190	316,249	363,605	300,000	524,316	300,000	0	0.00%
6113	Public Utility Realty	77,607	74,299	78,632	80,000	82,933	85,000	5,000	6.25%
6151	Earned Income Tax	9,168,123	9,069,094	10,495,995	9,600,000	9,992,571	10,000,000	400,000	4.17%
6153	RE Transfer Tax	1,462,957	2,050,969	2,970,200	1,725,000	2,161,471	2,100,000	375,000	21.74%
6411	Delinquent RE Tax	988,128	864,794	1,137,170	1,025,000	1,081,667	1,090,000	65,000	6.34%
6510	Interest on Investments	838,274	582,813	11,590	10,000	38,495	70,000	60,000	600.00%
6710	Admissions	22,757	31,309	-	30,000	25,929	30,000	0	0.00%
6740	Student Activity Fees	2,998	105	-	-	-	-	0	
6790	Student Oblig./Lost Bk	2,779	869	2,222	-	-	-	0	
6791	Student Fees	91,407	112,315	26,485	95,000	108,323	110,000	15,000	15.79%
6831	IDEA	902,268	918,382	956,367	957,335	1,170,478	944,912	(12,423)	-1.30%
6832	Title III	31,989	25,938	24,347	27,326	23,669	23,669	(3,657)	-13.38%
6837	Cares Pass Thru IU	-	-	425,827	-	-	-	0	
6839	Fed Rev-Intermed Source	-	-	10,000	-	-	-	0	
6910	Rental Income	125,133	95,020	45,107	150,000	98,134	135,000	(15,000)	-10.00%
6920	Private Donations/Contrib	-	200	-	-	-	-	0	
6941	Reg. Day School Tuit.	-	-	7,586	-	-	-	0	
6942	Summer School Tuit.	1,790	19,180	5,067	17,900	8,820	17,900	0	0.00%
6944	Other Tuition	117,515	215,517	152,011	75,000	176,112	180,000	105,000	140.00%
6980	Community Service Rev	-	129,831	136,638	134,837	134,837	137,988	3,151	2.34%
6981	HS WELL Program	1,200	1,400	-	1,500	2,300	2,000	500	33.33%
6990	Miscellaneous Rev.	11,056	2,421	6,047	5,000	6,311	5,000	0	0.00%
6991	Refund of Prior Yr Exp.	-	0	-	5,000	-	5,000	0	0.00%
<b>Total Local</b>		<b>\$82,503,703</b>	<b>\$85,325,647</b>	<b>\$89,770,851</b>	<b>\$88,885,181</b>	<b>\$90,351,570</b>	<b>\$92,634,389</b>	<b>3,749,208</b>	<b>4.44%</b>
<b>% of Total</b>		<b>79.89%</b>	<b>80.03%</b>	<b>80.10%</b>	<b>80.30%</b>	<b>80.21%</b>	<b>80.88%</b>		
<b>STATE REVENUE</b>									
7110	Basic. Inst. Subsidy	\$2,711,305	\$2,847,267	\$2,849,262	\$2,849,267	\$2,906,247	\$2,964,372	115,105	4.04%
7140	Charter School Subsidy	-	-	-	-	-	-	0	
7160	Tuit. Child. Priv. Home	85,334	46,953	46,766	50,000	50,000	50,000	0	0.00%
7271	Special Ed. Subsidy	1,974,013	1,995,408	2,119,606	2,099,290	2,161,998	2,205,238	105,948	5.05%
7310	Transportation Sub.	1,113,149	1,089,448	812,754	822,900	825,000	850,000	27,100	3.29%
7320	Rent. & Sinking Fund	65,483	72,375	57,423	65,000	58,669	59,000	(6,000)	-9.23%
7330	Health Svcs.	106,074	107,932	109,393	110,000	111,308	112,000	2,000	1.82%
7340	Property Tax Relief	3,208,960	3,298,379	3,258,627	3,382,023	3,382,023	3,075,423	(306,600)	-9.07%
7360	Safe Schools	85,000	-	45,000	-	-	-	0	
7500	Ex. Grant & St. Source	-	-	1,000	-	-	-	0	
7501	PA Ready to Learn Grant	157,053	157,053	157,053	157,053	157,053	157,053	0	0.00%
7504	Dual Enrollment	-	-	-	-	-	-	0	
7810	St. Share-S.S. Taxes	1,974,746	1,782,761	2,093,560	2,114,362	2,135,431	2,195,000	80,638	3.81%
7820	St. Share-Retire cont	8,639,762	9,022,795	9,247,430	9,656,969	9,432,378	9,725,000	68,031	0.70%
7920	Technology Grant	-	34,724	-	-	-	-	0	
<b>Total State</b>		<b>\$20,120,879</b>	<b>\$20,455,095</b>	<b>\$20,797,873</b>	<b>\$21,306,864</b>	<b>\$21,220,107</b>	<b>\$21,393,086</b>	<b>86,222</b>	<b>0.42%</b>
<b>% of Total</b>		<b>19.48%</b>	<b>19.18%</b>	<b>18.56%</b>	<b>19.25%</b>	<b>18.84%</b>	<b>18.68%</b>		
<b>FEDERAL RESOURCES</b>									
8514	Title I	\$366,405	\$311,688	\$264,152	\$264,152	\$262,315	\$262,315	(1,837)	-0.70%
8515	Title II Part A	103,209	96,109	98,924	98,924	100,726	100,726	1,802	1.82%
8515	Title II Part D	-	-	-	-	-	-	0	
8516	Title III	-	-	-	-	-	-	0	
8517	Title IV	25,198	27,768	23,806	23,806	20,054	20,054	(3,752)	-15.76%
8518	Title V	-	-	-	-	-	-	0	
8690	Other Restricted Grants	500	-	-	10,000	-	-	(10,000)	-100.00%
8708	ARRA SFSF	-	-	-	-	-	-	0	
8709	ARRA Ed Jobs	-	-	-	-	-	-	0	
8741	Cares - ESSER	-	-	402,743	-	154,896	-	0	
8742	Cares - GEER	-	-	59,610	-	-	-	0	
8743	Cares - ESSER II	-	-	552,139	-	433,144	-	0	
8749	Other Cares-PCCD	-	292,706	-	-	-	-	0	
8810	Access Funding	92,786	102,585	88,475	90,000	85,000	90,000	0	0.00%
8820	Access Funding	6,964	8,304	15,640	5,000	15,800	16,000	11,000	220.00%
<b>Total Federal</b>		<b>\$595,062</b>	<b>\$839,160</b>	<b>\$1,505,489</b>	<b>\$491,882</b>	<b>\$1,071,935</b>	<b>\$489,095</b>	<b>(2,787)</b>	<b>-0.48%</b>
<b>% of Total</b>		<b>0.58%</b>	<b>0.79%</b>	<b>1.34%</b>	<b>0.44%</b>	<b>0.95%</b>	<b>0.43%</b>		
<b>OTHER SOURCES</b>									
9400	Sale Fixed Assets	46,469	1,047	191	12,000	3,775	12,000	0	0.00%
<b>Total Other Sources</b>		<b>46,469</b>	<b>1,047</b>	<b>191</b>	<b>12,000</b>	<b>3,775</b>	<b>12,000</b>	<b>-</b>	<b>0.00%</b>
<b>% of Total</b>		<b>0.04%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>	
<b>Total Revenue</b>		<b>\$103,266,113</b>	<b>\$106,620,949</b>	<b>\$112,074,404</b>	<b>\$110,695,927</b>	<b>\$112,647,387</b>	<b>\$114,528,570</b>	<b>3,832,643</b>	<b>3.63%</b>

**Wissahickon School District**  
**Capital Project Fund Plan**

	<i>Year of Original</i>	<i>Current Yr * 2021-22</i>	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year TOTAL
<u>High School</u>	1961	-	170,000	-	1,600,000	250,000	-	2,020,000
<u>Middle School</u>	1974	117,617	110,000	550,000	750,000	-	-	1,410,000
<u>Blue Bell</u>	1955	-	-	535,000	-	-	3,500,000	4,035,000
<u>Lower Gwynedd</u>	1996	-	-	-	84,000	450,000	-	534,000
<u>Shady Grove</u>	1956	-	-	185,000	-	3,150,000	-	3,335,000
<u>Stony Creek</u>	1963	-	900,000	1,300,000	-	-	-	2,200,000
<u>Central Office/District/Bus Depot</u>	1966	-	210,000	405,000	-	-	1,100,000	1,715,000
<b>Facilities</b>		<b>117,617</b>	<b>1,390,000</b>	<b>2,975,000</b>	<b>2,434,000</b>	<b>3,850,000</b>	<b>4,600,000</b>	<b>15,249,000</b>
<b>Technology Items</b>		<b>89,608</b>	<b>114,407</b>	<b>220,000</b>	<b>279,999</b>	<b>200,000</b>	<b>200,000</b>	<b>1,014,406</b>
<b>Facilities Master Plan: Short Term Projects</b>								
MS Performing Arts Center/Additional Classrooms ****				400,000				400,000
HS Square Gym				250,000				250,000
HS Library Conversion						2,500,000		2,500,000
Capacity Needs at Elem		?	?	?	?	?	?	-
Athletic Turf Field - \$5M Partnership			5,000,000	-				5,000,000
<b>Capital Project Fund Needs</b>		<b>207,225</b>	<b>6,504,407</b>	<b>3,845,000</b>	<b>2,713,999</b>	<b>6,550,000</b>	<b>4,800,000</b>	<b>24,413,406</b>
Annual Budgeted Transfer In		1,900,000	1,450,000	1,650,000	1,850,000	2,050,000	2,250,000	
Debt 2022-SC \$10 mill debt placement (Reduce transfer in) **		650,000						
Net		1,250,000						
Stony Creek Project Amounts Paid		9,500,000						
Projected End-of-Year Transfer In		1,500,000	500,000	1,500,000	500,000	1,500,000	500,000	
Investment Income		32,000	32,000	22,000	10,000	4,000	1,000	
<b>Capital Fund Balance (Cash) End of Year***</b>		<b>17,462,775</b>	<b>12,940,368</b>	<b>12,267,368</b>	<b>11,913,369</b>	<b>8,917,369</b>	<b>6,868,369</b>	

*June 2022*

\* Current Year Balance not included in 5 Year Total

\*\* Assume \$650,000 = \$10,000,000 Debt annual principal and interest payment for 25 year term

\*\*\* Includes \$2.2 million held in Escrow by Whitpain for the Stony Creek Project which will be returned when completed.

\*\*\*\* Assumes \$4.8 million paid from bond proceeds

*Capital Project Fund Plan*



**Wissahickon High School - Capital Project Fund Plan**  
*Original Building: 1961 Addition: 1974 Renovations & Science Wing: 2000*

<b>Project Description</b>	Current Year						<b>Total</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	
<b>Repave Stadium Parking Lot</b>	-	170,000	-	-	-	-	170,000
<b>Replace Stadium Bleachers</b>	-	-	-	1,600,000	-	-	1,600,000
<b>Fire Alarm Replacement</b>	-	-	-	-	250,000	-	250,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL</b>	-	170,000	-	1,600,000	250,000	-	2,020,000

*Amounts in bold indicate funds that are committed.*



**Wissahickon Middle School - Capital Project Fund Plan**  
*Original Building: 1974 Addition: 1991 HVAC: 2005 - Except Boilers*

<i>Project Description</i>	<i>Current Year</i>						<i>Total</i>
	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	
<i>Bleachers - Gym II</i>	<b>32,000</b>	-	-	-	-	-	
<i>Carpet to VCT - Classrooms</i>	<b>85,617</b>	110,000	-	-	-	-	110,000
<i>Replace Main Electrical Switch Gear &amp; Transformer</i>	-	-	550,000	-	-	-	550,000
<i>Central Plant Heating Boiler Replacement</i>	-	-	-	750,000	-	-	750,000
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
<b>TOTAL</b>	<b>117,617</b>	<b>110,000</b>	<b>550,000</b>	<b>750,000</b>	-	-	<b>1,410,000</b>

*Amounts in bold indicate funds that are committed.*

*Capital Project Fund Plan 2022-23 Budget*





**Blue Bell Elementary School - Capital Project Fund Plan**  
*Original Building: 1955    Additions: 1957, 1988    HVAC: 2000*

<b>Project Description</b>	<b>Current Year</b>						<b>Total</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	
<b>Replace Corridor Wall &amp; Floor Tile</b>	-	-	160,000	-	-	-	160,000
<b>Central Cooling Plant Mechanical Replacement</b>	-	-	375,000	-	-	-	375,000
<b>Full Roof Replacement</b>	-	-	-	-	-	2,300,000	2,300,000
<b>Unit Ventilator &amp; Controls Replacement</b>	-	-	-	-	-	1,200,000	1,200,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	<b>535,000</b>	-	-	<b>3,500,000</b>	<b>4,035,000</b>

*Amounts in bold indicate funds that are committed.*

*Capital Project Fund Plan 2022-23 Budget*



**Lower Gwynedd Elementary - Capital Project Fund Plan**  
*Original Building: 1996*

<b>Project Description</b>	<b>Current Year</b>						<b>Total</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	
<b>Emergency Generator Replacement</b>	-	-	-	84,000	-	-	84,000
<b>HVAC Chiller Replacement</b>	-	-	-	-	450,000	-	450,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	84,000	450,000	-	534,000

*Amounts in bold indicate funds that are committed.*

*Capital Project Fund Plan 2022-23 Budget*



**Shady Grove Elementary - Capital Project Fund Plan**  
*Original Building: 1956    Addition: 1975    Renovations: 1989,1990*

<b>Project Description</b>	<b>Current Year</b>						<b>Total</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	
<b>Emergency Generator Replacement</b>	-	-	185,000	-	-	-	<b>185,000</b>
<b>Fire Alarm Replacement</b>	-	-	-	-	200,000	-	<b>200,000</b>
<b>HVAC Unit Replacement</b>	-	-	-	-	2,200,000	-	<b>2,200,000</b>
<b>Ceiling &amp; Lighting Replacement</b>	-	-	-	-	750,000	-	<b>750,000</b>
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	<b>185,000</b>	-	<b>3,150,000</b>	-	<b>3,335,000</b>

*Amounts in bold indicate funds that are committed.*

*Capital Project Fund Plan 2022-23 Budget*



**Stony Creek Elementary - Capital Project Fund Plan**  
*Original Building: 1963 Boilers: 1986 Addition: 1988 HVAC: 2001*

<i>Project Description</i>	Current Year						<i>Total</i>
	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	
<i>Full Roof Replacement</i>	-	-	1,300,000	-	-	-	1,300,000
<i>Unit Ventilator + Controls Replacement</i>	-	900,000	-	-	-	-	900,000
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
<b>TOTAL</b>	-	<b>900,000</b>	<b>1,300,000</b>	-	-	-	<b>2,200,000</b>

*Amounts in bold indicate funds that are committed.*

*Capital Project Fund Plan 2022-23 Budget*



Central Office/District/Bus Depot - Capital Project Fund Plan

Original Building: 1966 Renovations: 2005

Project Description	Current Year						Total
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
<i>Central Office HVAC Chiller Replacement</i>	-	210,000	-	-	-	-	<b>210,000</b>
<i>Central Office Exterior Façade Restoration</i>	-	-	75,000	-	-	-	<b>75,000</b>
<i>Central Office Full Roof Replacement</i>	-	-	-	-	-	1,100,000	<b>1,100,000</b>
<i>DW - Asphalt Crack/Sealing (Campus Parking Lots)</i>	-	-	70,000	-	-	-	<b>70,000</b>
<i>Bus Depot Roof Restoration</i>	-	-	85,000	-	-	-	<b>85,000</b>
<i>Bus Depot Fuel Tank + Dispensing System Replacement</i>	-	-	175,000	-	-	-	<b>175,000</b>
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL</b>	-	<b>210,000</b>	<b>405,000</b>	-	-	<b>1,100,000</b>	<b>1,715,000</b>

Amounts in bold indicate funds that are committed.

Capital Project Fund Plan 2022-23 Budget

# FINANCIAL INFORMATION

## 5230 Transfer to Capital Reserve

Overview: Fund Transfer to Capital Reserve

Transfers made to the district capital reserve fund are made up of budgeted yearly amounts and from excess fund balance to pay for ongoing capital improvements if excess funds occur.

## 5250 Transfer to Food Services

Overview: Fund Transfer to Food Services

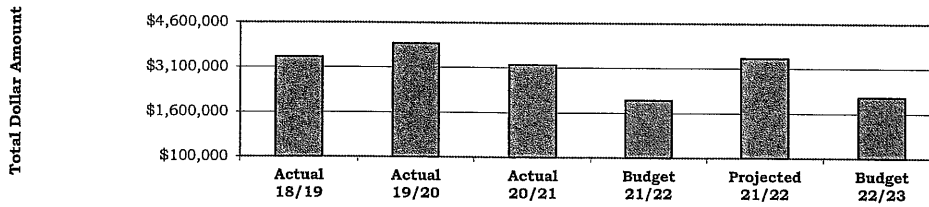
Transfers made to the district food services fund from excess fund balance to pay for the food service operations.

# FINANCIAL INFORMATION

## Fund Transfer Function 5200

	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Projected 21/22	Budget 22/23	Budget Difference	%
Transfer to Capital Reserve	3,440,714	3,900,000	3,200,000	1,940,714	3,440,714	2,140,714	200,000	10.31%
Transfer to Food Services	-	-	-	90,000	-	-	(90,000)	-100.00%
<b>Total</b>	<b>3,440,714</b>	<b>3,900,000</b>	<b>3,200,000</b>	<b>2,030,714</b>	<b>3,440,714</b>	<b>2,140,714</b>	<b>110,000</b>	<b>5.42%</b>

**5200 Fund Transfer  
Budget Comparison**



# FINANCIAL INFORMATION

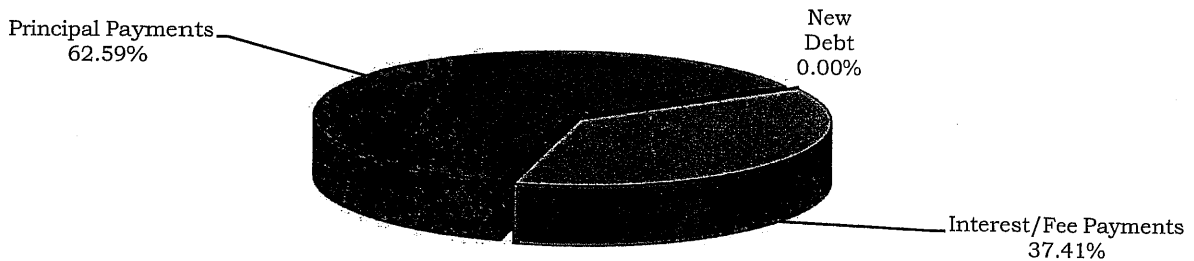
## Debt Service Function 5110

Overview: Debt Service

Debt Service includes the annual principal and interest payments made on the outstanding debt of the school district.

The District anticipates the state reimbursing \$59,000 towards the District's debt obligations for 2022/23.

### 5110 Debt Service 22/23 Budget by Object



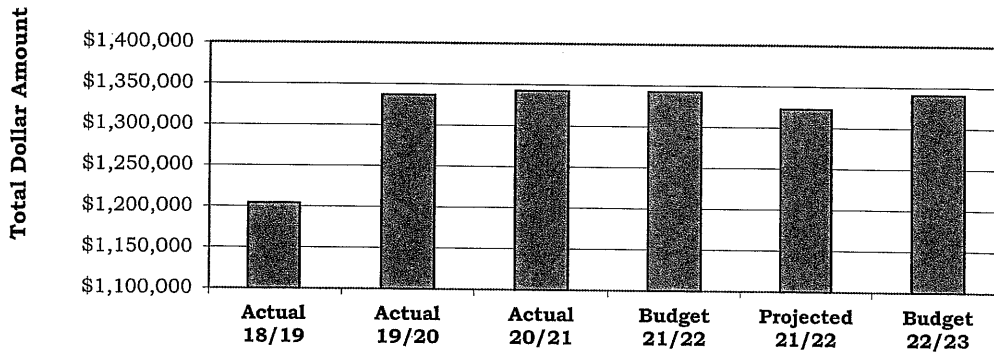


# FINANCIAL INFORMATION

## Debt Service Function 5110

	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Projected 21/22	Budget 22/23	Budget Difference	%
Interest/Fee Payments	541,109	571,588	554,561	532,329	520,158	501,615	(30,714)	-5.77%
Principal Payments	663,071	765,092	788,124	810,145	802,592	839,371	29,226	3.61%
New Debt	0	0	0	0	0	0	-	#DIV/0!
<b>Total</b>	<b>1,204,180</b>	<b>1,336,680</b>	<b>1,342,685</b>	<b>1,342,474</b>	<b>1,322,750</b>	<b>1,340,986</b>	<b>(1,488)</b>	<b>-0.11%</b>

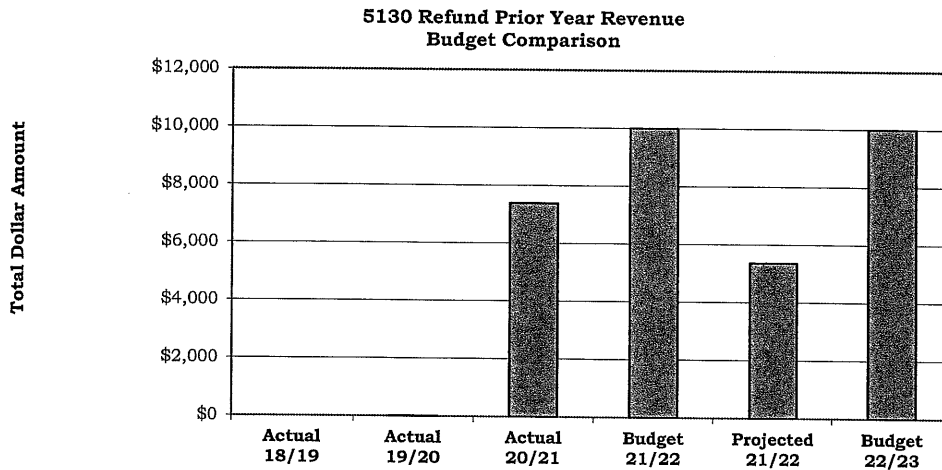
### 5100 Debt Service Budget Comparison



# FINANCIAL INFORMATION

## Refund of Prior Year Revenue Function 5130

	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Projected 21/22	Budget 22/23	Budget Difference	%
Refund Prior Year Revenue	0	4	7,388	10,000	5,364	10,000	-	0.00%
<b>Total</b>	<b>0</b>	<b>4</b>	<b>7,388</b>	<b>10,000</b>	<b>5,364</b>	<b>10,000</b>	<b>-</b>	<b>0.00%</b>



# FINANCIAL INFORMATION

## Plant Operations and Maintenance Function 2600

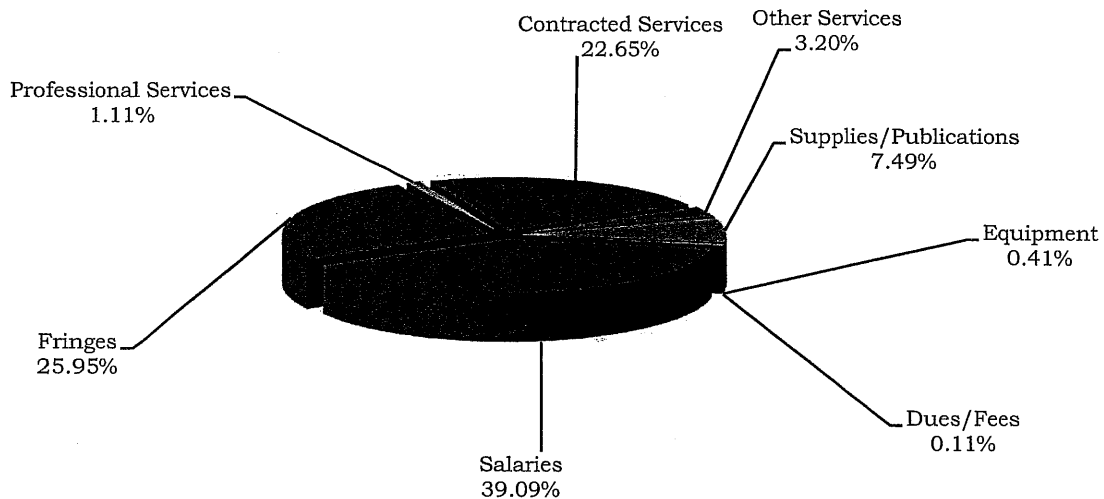
Overview: Plant and Maintenance Expenses

Expenditures include costs associated with maintaining 8 buildings; 4 elementary schools, a middle school, a high school, a bus garage and the administrative office building. The District maintains 840,000 square feet of building space and 215 acres of land and playing fields.

The operation is staffed by a Director of Buildings and Grounds, Supervisor of Operations, secretary, 6 building supervisors, 2 crew leaders, 6 maintenance personnel, 2 grounds-crew personnel, 36.5 custodians and a delivery/receiving person.

**There is a placeholder for an additional custodial position at Stony Creek, due to the 27,000 sq. ft. addition, to be discussed as part of the 2022-2023 Budget.**

### 2600 Plant Operations/Maintenance 22/23 Budget by Object



## FINANCIAL INFORMATION

### Plant Operations/Maintenance Function 2600

	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Projected 21/22	Budget 22/23	Budget Difference	%
Salaries	3,074,053	3,137,179	3,183,831	3,243,196	3,243,196	3,272,703	29,507	0.91%
Fringes								
PSERS	1,027,944	1,072,459	1,100,120	1,109,685	1,109,685	1,102,559	(7,126)	-0.64%
All Other	961,887	1,111,110	957,573	1,089,755	1,089,749	1,069,461	(20,294)	-1.86%
Professional Services	217,837	1,094,794	75,711	117,645	117,645	92,645	(25,000)	-21.25%
Contracted Services								
Utilities	951,678	776,597	789,951	1,048,500	1,048,500	1,048,500	-	0.00%
Maintenance	1,024,869	803,667	2,881,058	810,545	1,810,545	847,705	37,160	4.58%
Other Services								
Insurance	201,468	188,422	223,646	247,400	262,539	247,400	-	0.00%
Operating Expense	5,637	8,697	1,973	11,200	11,200	11,200	-	0.00%
Telecommunications	12,747	11,749	12,349	9,500	9,500	9,500	-	0.00%
Supplies/Publications								
Fuel Oil/Gas	262,799	201,753	292,865	212,000	212,000	211,100	(900)	-0.42%
Operating Supplies	460,450	403,404	574,556	395,800	395,800	415,640	19,840	5.01%
Equipment								
New	1,403	7,378	43,584	20,300	20,300	34,000	13,700	67.49%
Replacement	-	-	33,410	44,800	44,800	-	(44,800)	-100.00%
Dues/Fees	26,012	8,383	6,300	9,000	9,000	9,000	-	.00%
<b>Total</b>	<b>8,228,785</b>	<b>8,825,592</b>	<b>10,176,927</b>	<b>8,369,326</b>	<b>9,384,459</b>	<b>8,371,413</b>	<b>2,087</b>	<b>0.02%</b>

**2600 Plant Operations / Maintenance  
Budget Comparison**

