

Keystone School District
 Budget Summary
 For 2021-22
 Prepared 5/11/2021

Draft 2

	FYE <u>6/30/2021</u>	FYE <u>6/30/2022</u>	Favorable (Unfavorable) <u>Variance</u>
<u>Revenues</u>			
Real Estate Taxes	\$ 3,169,511	\$ 3,318,951	\$ 149,440
Per Capita & Occupational Taxes	202,750	204,250	1,500
EIT 1% Tax	616,500	675,000	58,500
Delinquent Taxes	475,000	425,000	(50,000)
Real Estate Transfer Tax	50,000	70,000	20,000
Interest	145,000	145,000	-
Career Center Subsidy	95,000	115,830	20,830
IDEA Revenue	160,000	165,000	5,000
Other Local Revenues	42,270	39,770	(2,500)
Total Local Revenues	4,956,031	5,158,801	202,770
Basic Ed Subsidy	\$ 7,126,983	\$ 7,176,983	\$ 50,000
Special Ed Subsidy	798,448	848,448	50,000
Transportation Subsidy	840,000	837,209	(2,791)
Homestead/Farmstead Exemptions	279,587	279,590	3
Ready to Learn Grant	194,891	194,891	-
FICA Tax Subsidy	330,000	340,674	10,674
Retirement Subsidy	1,507,359	1,565,787	58,428
Nurse Subsidy	17,000	16,500	(500)
Other State Revenues	-	-	-
Total State Revenues	11,094,268	11,260,082	165,814
Title 1 Grant	\$ 258,171	\$ 258,171	\$ -
TII Grant	42,151	42,151	-
ACCESS	5,000	5,000	-
Title 4	19,451	19,451	-
Other Federal Revenues	150,000	565,263	415,263
Total Federal Revenues	474,773	890,036	415,263
Total Revenues	\$ 16,525,072	\$ 17,308,919	\$ 783,847
			4.74%

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<u>Expenditures</u>			
<u>100 - Salaries & Wages</u>			
Teachers	\$ 4,788,418	\$ 4,939,411	\$ (150,993)
Teacher Day-to-Day Subs	6,850	6,850	-
Custodians & Maintenance	409,274	442,629	(33,355)
Administration	537,952	621,507	(83,555)
Board Services	3,010	3,146	(136)
Cafeteria Monitors	22,253	23,715	(1,462)
Paraprofessionals/Health Aide	219,023	225,691	(6,668)
Confidential Non-Bargaining	119,582	128,226	(8,644)
Bargaining Secretaries	214,652	218,885	(4,233)
Homebound	3,000	3,000	-
Co-Curricular Supplementals	52,546	48,307	4,239
Student Athletics	114,339	106,823	7,516
Tax Collectors	32,613	30,356	2,257
Crossing Guards	9,232	-	9,232
Declination	105,779	107,270	(1,491)
Total Salaries & Wages	\$ 6,638,523	\$ 6,905,816	\$ (267,293)
<u>200 - Benefits/Taxes</u>			
Medical Insurance	\$ 1,798,443	\$ 1,996,550	\$ (198,107)
Other Insurance/TSA Contribution	122,776	128,626	(5,850)
FICA Taxes	507,353	527,989	(20,636)
Retirement	2,238,353	2,347,720	(109,367)
Unemployment Comp	6,594	6,875	(281)
Workers Comp	26,377	27,502	(1,125)
Tuition Reimbursement	16,000	15,500	500
Retiree Insurance	119,600	93,375	26,225
Total Benefits/Taxes	\$ 4,835,496	\$ 5,144,137	\$ (308,641)
<u>300s - Purchased Services</u>			
Local Audits	16,500	17,250	(750)
Tax Collection Commission and Supplies	36,100	33,100	3,000
Attorney Fees	7,500	7,500	-
Board/Admin Conference Registrations	2,700	2,700	-
One Call System Support Fee	1,800	1,800	-
Erate Commission	-	-	-
Reschini 1094 & 1095 Filing	900	900	-
Business Office Software	25,650	17,700	7,950
Elementary Software	8,600	8,600	-

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High School Software	8,600	8,600	-
Bus Driver Drug Testing	400	1,300	(900)
Bus GPS Systems & Cameras	3,400	3,400	-
In-house/Off-site Back up	1,500	1,500	-
Network Administration - Outside Support	12,500	12,500	-
Internet Filtering	1,300	1,300	-
Network Software	240	240	-
Connectivity - Extreme Network	-	14,472	(14,472)
New Employee Physicals	1,170	1,100	70
VLN	-	110,000	(110,000)
S4T Teacher Substitutes	122,000	118,100	3,900
Student Physicals and Dental Exams	850	850	-
IU Nurse	4,818	-	4,818
Athletic Trainer	30,494	33,491	(2,997)
Athlete Drug Testing	2,200	2,475	(275)
Phone System Repairs	500	700	(200)
Paper Shredding	300	600	(300)
IU Services - Elem	444,087	409,222	34,865
IU Services - HS	191,848	169,246	22,602
Contracted Psychologists - IU	-	-	-
Contracted Psychologists - Non IU	65,000	64,140	860
Ready Caseworker	-	-	-
T1 Non-Public Allocation	3,500	-	3,500
<u>400s - Repairs & Other Services</u>			
Copier Maintenance Contracts and Supplies	14,375	14,075	300
Miscellaneous Repairs	1,150	1,100	50
Network Repairs	1,000	1,000	-
Other Tech Repairs	1,150	1,150	-
Band Instrument Repairs	1,825	1,825	-
Hazardous Waste Removal	600	300	300
Custodial/Maintenance Department Repairs	68,500	68,500	-
Garbage Disposal	9,750	10,000	(250)
Laundry Services	2,600	2,400	200
Bottled Gas	100	100	-
Water/Sewage	22,000	21,250	750
Equipment Rentals	100	100	-
Snow Plowing	8,500	8,000	500
Lawn Mowing	14,500	14,500	-
Fair Share of IU Classrooms	6,000	6,000	-

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<u>500s</u>			
Bus Transportation	670,000	676,188	(6,188)
Additional Bus Expense (add 2 + votech)	0	85,000	(85,000)
Extra Curricular Layover	2,000	2,000	-
Van Transportation	415,000	430,000	(15,000)
Fuel Adjustment	15,000	15,000	-
Conference Travel	8,250	8,250	-
Board/Admin Dues	0	0	-
Property Insurance	23,600	24,600	(1,000)
Liability & Bonding Insurance	27,150	32,150	(5,000)
Auto Insurance	5,000	5,400	(400)
Advertising	5,250	4,250	1,000
Postage and Postaged Envelopes	3,750	5,650	(1,900)
Cell Phones	1,700	1,200	500
IU General Withholding	12,500	12,000	500
Internet	3,600	3,200	400
Tuition Charter - Non-cyber	210,500	194,500	16,000
Tuition Charter - Cyber	423,000	555,000	(132,000)
e-Academy	2,000	1,000	1,000
4C Tuition	664,931	702,753	(37,822)
4C Bonds Payment	0	0	-
Printing	975	900	75
Custodian/Maintenance Travel	150	150	-
Telephone	8,000	8,500	(500)
Partial Programs	21,500	28,000	(6,500)
Athletic Coop Fee	7,000	9,000	(2,000)
Title 1 Conference Travel & Registration	1,000	1,000	-
<u>600s - Supplies & Textbooks</u>			
Board Supplies	650	650	-
Tax Collection Supplies	6,500	7,000	(500)
Superintendent/Business Office Supplies	6,250	6,250	-
Transportation Supplies	3,000	3,000	-
COMPLY Software	5,000	4,750	250
Network Components & Supplies	5,000	5,000	-
Copy Paper	12,500	11,500	1,000
ESL Supplies	500	500	-
General and Art Supplies	25,500	25,500	-
Copier Supplies	13,800	12,300	1,500

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Robotics Supplies	8,000	8,000	-
Elementary Library Supplies	250	250	-
Elementary Office Supplies	750	750	-
High School Office Supplies	750	750	-
Elementary Nurse Supplies	900	900	-
High School Nurse Supplies	850	850	-
Ink and Toner	4,250	6,750	(2,500)
Projector Bulbs and Classroom Tech Supplies	1,100	1,100	-
Safe Schools Training Software	762	810	(48)
ident-a-kid	700	-	700
Workstation OS and Office Software	5,800	5,800	-
PPE	-	20,000	(20,000)
Mx/Cust/Grounds Supplies	58,850	59,850	(1,000)
Special Ed Director Supplies	200	200	-
Psychologist Supplies	750	700	50
T1 Dibels	7,000	5,000	2,000
Annual Textbook Replacement	10,000	10,000	-
Gasoline	2,650	2,550	100
Natural Gas	107,500	112,000	(4,500)
Electricity	98,000	95,000	3,000
COVID 19 Response Supplies	10,000	10,000	-
<u>700s Equipment</u>			
Replacement Printers	2,000	2,000	-
Copier Replacement	7,000	7,000	-
Tablets/PC Procurement	114,875	114,875	-
Smartboard Replacement	40,000	40,000	-
New Band Instruments	3,000	3,000	-
Annual desk/chair replacement	-	5,000	(5,000)
<u>800s Contingency Funds & Misc. Expenses</u>			
Board/Admin Dues	3,240	3,140	100
PSBA Dues	7,000	7,525	(525)
Custodian/Maintenance Dues & Inspections	12,700	12,700	-
Misc Expense	500	500	-
Board/Super Contingency Fund	10,000	10,000	-
<u>900s Fund Transfers</u>			
District Roof Fund	100,000	100,000	-
Capital Reserve Xfer	500,000	310,296	189,704

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Athletics Xfer	46,759	48,162	(1,403)
Plant Physical Xfer	52,000	52,000	-
Principals/Spec Ed Dir. Discretionary Exp			
Elementary Discretionary in Total	43,167	46,081	(2,914)
Elem Principal Contingency	12,383	10,580	1,803
Special Ed Discretionary	8,427	8,893	(466)
Spec Ed Dir. Contingency	484	196	288
High School Discretionary	46,138	47,324	(1,186)
HS Principal Contingency	13,208	13,208	-
All Other Services and Supplies			-
Total Services and Supplies	5,099,106	5,258,967	(159,861)
Total Expenditures	16,573,125	17,308,919	(735,794)
			4.44%
Net Surplus (Deficit)	\$ (48,053)	\$ (0)	