

2022-2023 West Haven Board of Education Recommended Budget

Cebi Waterfield, Chairwoman
Neil C. Cavallaro, Superintendent
Adopted Tuesday, January 18, 2022

Board of Education

Cebi Waterfield, Chairwoman
Patrick Egolum, Vice Chairman
Andrea Talamelli, Secretary/Treasurer

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Administration

Neil C. Cavallaro, Superintendent
Judith Drenzek, Assistant Superintendent
Matthew Cavallaro, School Business Manager



WEST HAVEN DEPARTMENT OF EDUCATION

"Schools Committed to Excellence"

Administrative Offices: 355 Main Street

Mailing address: P.O. Box 26010

West Haven, CT 06516

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NEIL C. CAVALLARO

Superintendent of Schools

January 28, 2022

The Honorable Nancy Rossi, Mayor
City of West Haven
355 Main Street
West Haven, CT 06516

Dear Mayor Rossi,

At its regular meeting held on Tuesday, January 18, 2022, the West Haven Board of Education voted to present to you a budget totaling \$89,960,421.00 for fiscal year 2023. This figure represents no dollar amount increase over the current year's city allocation. However, to maintain the district's current level of services next year, the Board will be relying on an additional \$1,381,000.00 from the Alliance District grant, and \$2,482,575.00 from the Elementary and Secondary School Emergency Relief Funds (ESSER II and ESSER II). Several teaching and support positions were created with this money with the intention of assisting students' transition back to school after the pandemic. In addition to contractual obligations with our bargaining groups and vendors, an expected increase in health benefits, special education tuition and transportation necessitated the need for the use of these grants.

While the Board understands that the city still struggles financially, we believe that we've done our share to keep costs down, yet still offer the children of West Haven a high quality education. As I noted to you in last year's cover letter, we've wisely used grants and other opportunities, to do such things as improve our facilities, upgrade classroom technology, and most importantly, implement a plan that allows every child access to their own personal learning device.

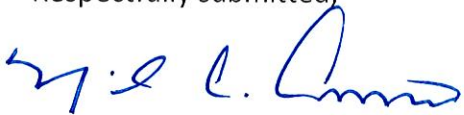
As a result of West Haven's status as an Alliance District, the city isn't allowed by law to decrease its share to the education budget from the previous years, and since we're not requesting additional funds for next year, this process appears to be a simple one. However, several Board members have expressed to me their concern, and I concur, that a long-term plan for fiscal stability is lacking. We believe that since we can use the ESSER funding to assist us

getting through the next two budget cycles, there is no better time to begin preparing for when that money's no longer available to us. We should begin to ask ourselves how we will sustain the academic support programs just implemented. More importantly, how will we maintain current staffing levels and continue to attract and retain a qualified and diverse teaching staff to West Haven; one that reflects the demographics of this community. You may not be aware, but this district currently has one of the lowest starting salaries in the Greater New Haven area. Building maintenance, replacing outdated technology, and a plan for addressing capital projects should also be discussed. The Board stands ready to have those difficult conversations, and believes it is imperative that they begin immediately.

The Board of Education has always appreciated your commitment to this school system, and with your support, we've accomplished a lot. In the coming weeks and months ahead, we'll look forward to sharing with you the progress we've made in the classroom and the improvements made to our buildings and infrastructure. Finally, we stand ready to work with your administration and the members of City Council to develop goals for the future, a strategy that ensures financial stability and one that allows all students to be successful long after their graduation from high school.

I wish you well as you begin the budget process and thank you in advance for your consideration of our requests.

Respectfully submitted,



Neil C. Cavallaro
Superintendent of Schools

cc: Judith Drenzek, Assistant Superintendent
Matthew Cavallaro, Business Manager
Members of the Board of Education
Frank Cieplinski, Finance Director, City of West Haven
Members of the City Council

Enclosure

Enrollment

Enrollment by SchoolAs of October 1, 2021

	10/1/21 Enrollment
Bailey Middle	848
Carrigan Intermediate	842
Forest Elementary	429
Mackrille Elementary	314
Pagels Elementary	361
Savin Rock Community	448
Seth Haley Elementary	380
Washington Elementary	400
West Haven High School	1,733
Total	5,755

Educational Cost Share Grant vs. Local Taxpayer Funding

- Educational Cost Share Grant is State aid given to public school districts to help provide a fair and equitable school funding system.

Fiscal Year	ECS Grant	Local Funding	Total Budget
2008-2009	\$41,319,451	\$37,954,598	\$79,274,049
2009-2010	\$41,152,364	\$38,121,685	\$79,274,049
2010-2011	\$41,363,467	\$39,560,581	\$80,924,048
2011-2012	\$41,380,822	\$40,543,227	\$81,924,049
2012-2013	\$42,743,506	\$39,680,543	\$82,424,049
2013-2014	\$44,094,593	\$41,040,163	\$85,134,756
2014-2015	\$45,135,396	\$41,224,612	\$86,359,981
2015-2016	\$45,972,103	\$41,797,805	\$87,769,908
2016-2017	\$45,140,487	\$44,486,094	\$89,626,581
2017-2018	\$45,140,487	\$44,486,094	\$89,626,581
2018-2019	\$45,825,607	\$44,134,814	\$89,960,421
2019-2020	\$45,825,607	\$44,134,814	\$89,960,421
2020-2021	\$45,825,607	\$44,134,814	\$89,960,421
2021-2022	\$45,825,607	\$44,134,814	\$89,960,421
2022-2023	\$45,825,607	\$44,134,814	\$89,960,421



FY 09 FY 10 FY 11 FY 12 FY 13 FY 14 FY 15 FY 16 FY 17 FY 18 FY 19 FY 20 FY 21 FY 22 FY 23

West Haven Board of Education Executive Budget Summary

The recommended budget for the West Haven Board of Education for fiscal year 2023 is \$89,960,421.00. In accordance with the City's 5-year spending plan, there is no proposed increase to the Board of Education in 2022-20223. An increase of \$3,863,635.00 to the Board's operational costs is necessary to meet the educational needs of our students. This increase is shifted to the Alliance Grant (\$1,381,060.00) and ESSER II and ARP/ESSER III Funding (\$2,482,575). Additionally, salaries determined allowable by the State Department of Education are shifted to these funding sources.

Budget Line Items

<u>Budget Category</u>	<u>FY2021-2022 Operating Budget</u>	<u>West Haven Board of Education's Recommended Budget</u>	<u>Increase</u>
Tuition	\$ 8,246,037	\$ 8,487,214	\$ 241,177
Transportation	\$ 5,359,512	\$ 5,390,445	\$ 30,933
Salaries	\$ 51,710,579	\$ 51,438,469	\$ (272,110)
Operation of Plant	\$ 3,847,829	\$ 3,847,829	\$ 0.00
Benefits & Fixed Charges	\$ 18,215,805	\$ 18,215,805	\$ 0.00
Purchased Services	\$ 1,161,159	\$ 1,161,159	\$ 0.00
Instruction	\$ 1,419,500	\$ 1,419,500	\$ 0.00
Total	\$ 89,960,421	\$ 89,960,421	\$ 0.00

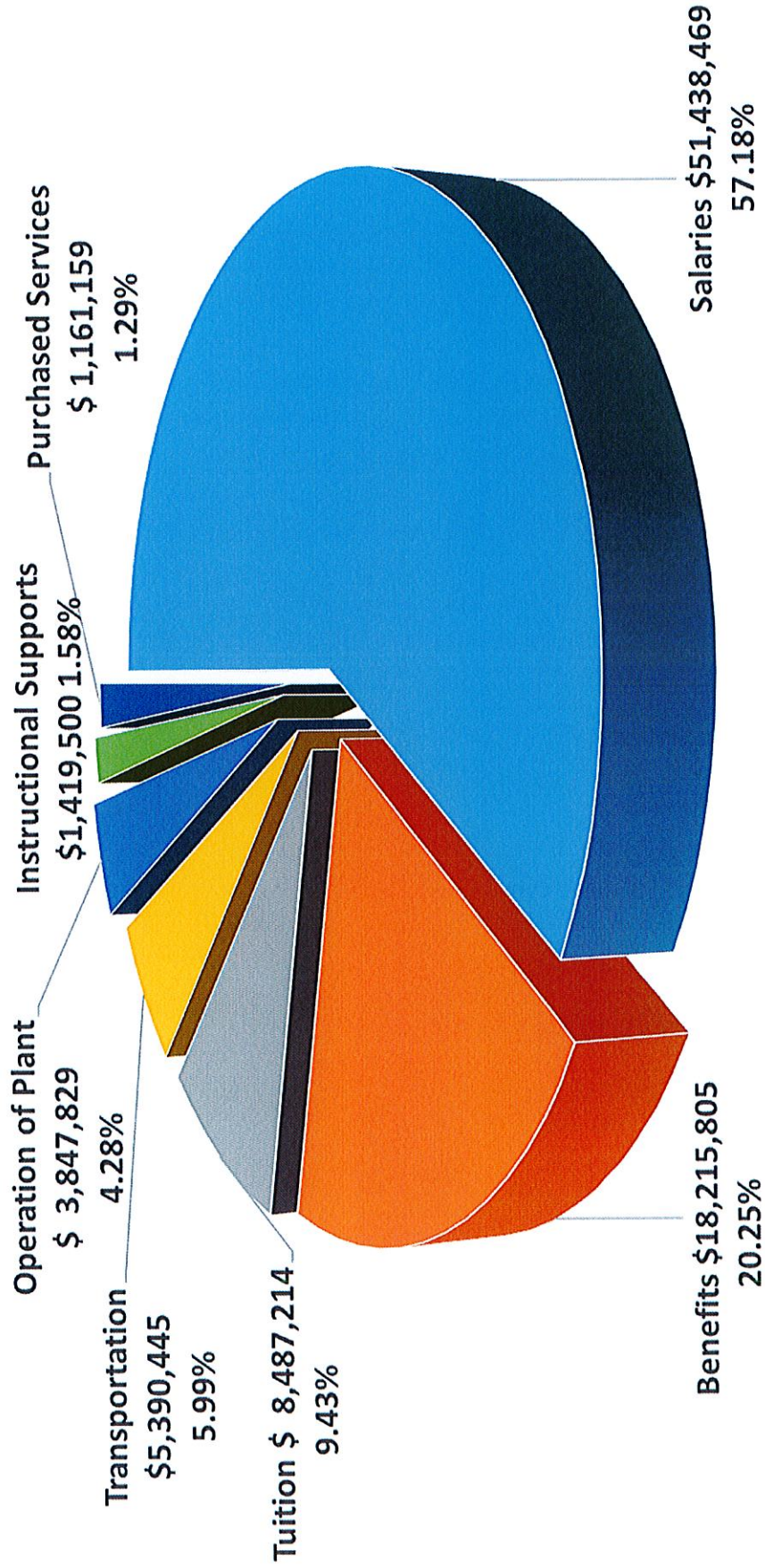
Recent District Highlights

- **Significant increase of staff to support student achievement**
- **Increased Professional Development**
- **One to One devices**
- **Promethean Boards in all classrooms**
- **Laptops for all teachers**
- **Additional software for teachers and students**
- **Various enrichment opportunities (i.e., After school and Summer)**
- **Improvements to HVAC systems at all schools**
- **Creation of additional indoor/outdoor learning spaces**

Summary of Accounts

Category	Account Series	2021-2022 Approved Budget	2022-2023 Recommended Budget	\$ Variance 2021-22 Recommended Budget vs 2020-21 Approved Budget
Tuition	A01	\$ 8,246,037	\$ 8,487,247	\$ 241,177
Student Transportation	B04-B16	\$ 5,390,445	\$ 5,390,445	\$ 30,933
Salaries	C04-C72	\$ 51,710,579	\$ 51,438,469	\$ (272,110)
Operation of Plant	D02-D34	\$ 3,847,829	\$ 3,847,829	\$ -0-
Benefits & Fixed Charges	E02-E30	\$ 18,215,805	\$ 18,215,805	\$ -0-
Purchased Services	F01-F34	\$ 1,161,159	\$ 1,161,159	\$ -0-
Instruction	G02-G38	\$ 1,419,500	\$ 1,419,500	\$ -0-
Grand Total		\$ 89,960,421	\$ 89,960,421	\$ -0-

Funding Allocations



Special Education

- Special Education costs includes not only tuition and transportation but also in-house services such as learning labs, inclusion, speech, assistive technology, psychologists, social work, and behavior specialists

Special Education Tuition



Budget Increase:	Includes tuition for:	Range:
<ul style="list-style-type: none"> \$241,177 over current local budget 	<ul style="list-style-type: none"> Outside SPED placements (90% tuition budget) Magnet programs Students placed by DCF in other districts 	<ul style="list-style-type: none"> \$45,000-\$150,000 per student Additional costs: transportation, related services one-on-one para or nurse if required by individual student needs and/or IEP

Current SPED outplaced students:
2020-21: 118
2019-20: 136
2018-19: 133
2018-19: 130

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Recommended Budget	Account Description
A01	\$8,238,974	\$8,246,037	\$8,487,214	Tuition payments for students whose needs cannot be met with a district program.

- FY23 Special Education tuition anticipated total cost:

\$11,001,264

- FY22 Budgeted amount:

\$ 8,487,214

- Difference to be balanced through funds allocated by the State of Connecticut Excess Cost Grant and Medicaid funds

Transportation



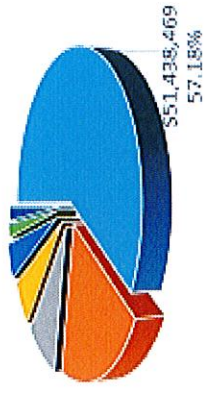
- District contract with Winkle Bus has no increase for FY23.
- A 2% increase to Special Education Transportation is anticipated.

Budget Detail

		2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
B04	Bus Service: Public	\$ 3,033,947	\$ 3,110,372	\$ 3,110,372	Contractual bus service for public elementary, middle, and high schools.
B06	Bus Service: Non-Public	\$ 114,762	\$ 278,537	\$ 278,537	Contractual bus service for private schools (St. Lawrence and Notre Dame High School).
B08	Bus Service: Regional Voc-Tech	\$ 161,577	\$ 238,850	\$ 238,850	Contractual bus service for West Haven students attending regional vocational technology schools.
B10	Bus Service: Regional Voc-AG	\$ 35,613	\$ 75,364	\$ 75,364	Contractual bus services for West Haven students attending Lyman Hall.
B12	Bus Service: Special Education	\$ 1,223,336	\$ 1,546,672	\$ 1,577,605	Contractual bus services for Special Education outplaced students.
B16	Bus Service: Student Activities	\$ 43,864	\$ 109,717	\$ 109,717	Contractual bus service for all high school interscholastic teams and other non-athletic events

Salaries

- Salaries will increase over the current expenditure
 - Increase based on
 - Current bargaining agreements
- AND**
- Upcoming negotiations



Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
C04	Salary: \$ 187,337 Superintendent	\$ 187,337	\$ 190,759	Contractual salary for the Superintendent of Schools.
C06	Salary: \$ 152,466 Assistant Superintendent	\$ 152,466	\$ 160,000	Contractual salary for the Assistant Superintendent.
C07	Salary: \$ 516,604 Clerical-Central Office	\$ 516,604	\$ 928,590	Contractual salaries for Central Office secretaries and clerks. Six employees who were charged to different line items within the budget are now being charged to this line item which causes the significant line item increase.
C10	Salary: \$1,081,083 Principals	\$1,081,083	\$1,199,575	Contractual salaries for elementary schools, middle schools, and high school principals.
C12	Salary: \$ 929,234 Assistant Principals	\$ 929,234	\$ 904,759	Contractual salaries for middle school and high school assistant principals.
C14	Salary: \$1,114,632 Coordinators	\$1,114,632	\$1,334,374	Contractual salaries for subject area coordinators.

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
C16	Salary: \$27,163,377	\$27,163,377	\$26,518,934	Classroom Teachers Contractual salary for classroom teachers at all levels.
C18	Salary: \$ 5,786,082	\$ 5,736,082	\$ 5,626,082	Special Education Teachers Contractual salary for special education teachers at all levels.
C20	Salary: \$ 150,000	\$ 150,000	\$ 150,000	Adult Education A portion of the contractual salaries for the Adult Ed Director and teaching staff. Program also receives a State grant.
C22	Salary: \$ 125,000	\$ 125,000	\$ 125,000	Homebound Contractual salaries to provide home instruction for students unable to attend classes for reasons of disability or expulsion.
C24	Salary: \$ 3,305,682	\$ 3,305,682	\$ 3,205,682	Special Area Teachers Contractual salaries for itinerant, ESOL, guidance, and educational medial teachers.
C26	Salary: \$ 1,516,201	\$ 1,454,761	\$ 1,454,761	Pupil Services Contractual salaries for psychologists, social workers, and speech and hearing therapists.

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
C28	\$ 694,353	\$ 694,353	\$ 535,410	Contractual salary for Carrigan, Bailey, and West Haven High School secretaries and clerks.
C30	\$ 310,681	\$ 310,681	\$ 262,551	Contractual salary for all elementary schools secretaries and clerks.
C32	\$ 30,000	\$ 30,000	\$ 30,000	Budget line item to provide coverage when regular employee is out of work.
C34	\$ -0-	\$ 300,000	\$ 300,000	Budget line item to provide supervision for elementary school lunch.
C36	\$3,044,326	\$3,044,326	\$3,131,743	Contractual salaries for paraprofessionals.
C38	\$ 105,000	\$ 105,000	\$ 105,000	Budget line item to provide services to students when a paraprofessional is out of work.

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
C40	\$ 98,261	\$ 98,261	\$ 98,261	Salary: Detached Worker Contractual salaries for liaison employees who work with all student groups.
C42	\$ 689,815	\$ 689,815	\$ 689,815	Salary: Substitute Teachers/Interns Budget line item to provide quality education when teachers are absent from school.
C44	\$ 300,000	\$ 300,000	\$ 300,000	Salary: Severance Pay Contractual benefit paid for non-certified and certified staff upon retirement or death.
C46	\$ 896,366	\$ 896,366	\$ 824,986	Salary: School Nurse-Public Contractual salaries for school nurses at all public schools.
C48	\$ 143,480	\$ 143,480	\$ 145,480	Salary: School Nurse-Non Public Contractual salaries for school nurses at the non public schools.
C58	\$1,918,019	\$1,918,019	\$1,877,910	Salary: Custodians Contractual salaries for custodial staff at all schools.

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
C60	\$ 105,000	\$ 105,000	\$ 105,000	Salary: Substitute Custodians Budget line item to provide substitute coverage when a regular employee is absent from work.
C62	\$ 79,638	\$ 79,638	\$ 79,638	Salary: Overtime Custodians Contractual payments for overtime to custodians for snow removal, emergency call ins, etc.
C64	\$ 827,083	\$ 827,083	\$ 802,378	Salary: Maintenance Contractual salaries for maintenance personnel for upkeep of the facilities and grounds.
C66	\$ 60,799	\$ 60,799	\$ 60,799	Salary: Maintenance Overtime Contractual payments for overtime to maintenance personnel for snow removal, emergency call ins, ect.
C68	\$ 100,000	\$ 100,000	\$ 100,000	Salary: Student Activity Advisors Contractual stipends to staff who supervise approved clubs and other activities.
C70	\$ 175,500	\$ 175,500	\$ 175,000	Salary: Athletic Coaches Contractual stipends for coaches and assistant coaches of interscholastic competitive sports.

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
C72	\$ 16,000	\$ 16,000	\$ 16,000	Contractual stipends for custodial supervision of community activities in the schools.
				Salary: Community Service- Custodial

Operation of Plant



- Operation of Plant includes: Electricity, Heat, Rubbish Removal, Custodial Supplies, Repairs, Building Security, Equipment, and Improvements to Sites

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
D04	\$1,101,709	\$1,108,733	\$1,108,733	To provide electrical energy to all school facilities.
D08	\$ 95,344	\$ 103,919	\$ 103,919	To provide water to all school facilities including the pools.
D10	\$ 364,175	\$ 364,178	\$ 364,178	To provide communications for all school facilities.
D12	\$ 220,833	\$ 220,833	\$ 220,833	To provide rubbish removal from all school facilities.
D14	\$ 163,050	\$ 163,049	\$ 163,049	To provide all hygienic and cleaning materials used in all school facilities.
D16	\$ 564,480	\$ 564,487	\$ 564,487	To provide gas to heat all school facilities.

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
D18	\$ 45,000	\$ 45,000	\$ 45,000	Equipment: Operation of Plant To provide equipment used to clean all school facilities.
D20	\$ 625,000	\$ 625,000	\$ 625,000	Repair to Buildings To provide necessary materials for maintenance and repairs for BOE employees and outside companies.
D22	\$ 14,050	\$ 14,050	\$ 14,050	Upkeep of Grounds: Supplies To provide grounds maintenance supplies.
D24	\$ 388,740	\$ 388,740	\$ 388,740	Building Security To provide security at all school facilities.
D26	\$ 34,090	\$ 34,090	\$ 34,090	Gas, Oil, and Grease To provide gas and diesel fuel for the operation for all BOE vehicles and equipment.
D28	\$ 33,250	\$ 33,250	\$ 33,250	Repair to Equipment: Maintenance To provide repairs of all maintenance vehicles and equipment.

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
D30	\$ 50,000	\$ 50,000	\$ 50,000	Other Expenses: Maintenance To provide parts and supplies used by maintenance personnel.
D32	\$ 32,500	\$ 32,500	\$ 32,500	Equipment: Maintenance of Plant To provide equipment to maintain all school facilities and grounds.
D34	\$ 100,000	\$ 100,000	\$ 100,000	Improvement to Sties To provide for maintaining or improving all school facilities.

Benefits and Fixed Charges

- An 8% increase (\$1,128,407) is recommended by the City's third-party administrator until rates are finalized for the CT Partnership Plan.
- Other line items include Workmen's Comp, Property and Liability Insurance, Payroll Taxes, Retirement Contributions, and Professional Organization Membership Dues



Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
E02	\$ 0	\$ 800	\$ 800	Central Office: Travel Transportation expenses for central office administrators.
E04	\$ 8,888	\$ 7,000	\$ 7,000	Central Office: Dues & Conferences Payments for dues and conferences for Central Office staff.
E06	\$ 125,528	\$ 50,000	\$ 50,000	Travel, Conferences, and Dues: Teachers/Admin Travel, conferences, and dues payments for teachers and administrators.
E08	\$ 19,800	\$ 46,500	\$ 46,500	Professional Certification Reimbursement Reimbursement for graduate credit course completion by certified staff.
E10	\$ 0	\$ 19,400	\$ 19,400	Travel: Maintenance Travel allowance paid to maintenance personnel using their own vehicles.
E12	\$ 435,925	\$ 525,000	\$ 525,000	Property & Liability Insurance Board of Education's portion of the premium payments for property and liability insurance.

Budget Detail

		2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
E14	Health Insurance: Certified	\$ 8,368,014	\$ 9,487,344	\$ 9,687,344	To provide contractual health insurance for certified employees.
E16	Life Insurance	\$ 245,619	\$ 187,913	\$ 187,913	To provide contractual life insurance benefit for certified and non certified employees.
E18	Social Security	\$ 650,651	\$ 764,786	\$ 764,786	Social Security tax payments for all eligible staff.
E20	Retirement Contributions	\$ 324,209	\$ 477,406	\$ 477,406	Contractual non-certified employees' benefit.
E22	Medicare Only-Taxes	\$ 764,939	\$ 881,908	\$ 881,908	1.45% tax for all certified staff hired on or after 4/1/1986.
E24	Unemployment Compensation	\$ 155,892	\$ 100,000	\$ 100,000	Payments for unemployment claims

Budget Detail

	2019-2020 Actual	2020-2021 Approved Budget	2021-2022 Recommended Budget	Account Description
E26	\$4,560,839	\$4,617,748	\$4,717,748	To provide contractual health insurance to non-certified staff.
E30	\$ 505,289	\$1,050,000	\$1,050,000	Payments for worker's compensation claims for BOE employees.

Purchased Services



- Purchased Services includes: Service Contracts (i.e., TBNG, Berchem & Moses, Xerox, PRISM), Police & Fire, Board of Education Members Dues and Conferences, and costs attributed to the Fitzgerald Sports Complex

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
F02	\$ 60,000	\$ 60,000	\$ 60,000	To provide all services associated with mail delivery.
F04	\$ 35,000	\$ 35,000	\$ 35,000	To provide various administrative and school forms.
F06	\$ 269,809	\$ 269,809	\$ 269,809	To provide photocopy services for all schools.
F08	\$ 3,560	\$ 1,350	\$ 1,350	To provide seminars, journals, meetings, travel, and out of pocket expenses for Board Members.
F10	\$ 78,500	\$ 78,500	\$ 78,500	To provide data processing services for administrative and teacher related functions.
F12	\$ 260,000	\$ 260,000	\$ 260,000	Contracts with outside agency to support the BOE's daily functions.

Budget Detail

		2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
F14	Service Contracts	\$ 265,000	\$ 265,000	\$ 265,000	Contracts with outside agencies to preform duties outside of the BOE's expertise.
F18	Board of Education- Office Supplies	\$ 68	\$ 1,800	\$ 1,800	To provide materials necessary to conduct the business of the Board of Education.
F20	Central Office- Supplies	\$ 49,092	\$ 22,500	\$ 22,500	To provide all administrative supplies.
F22	Central Office- Misc. Expense	\$ 0	\$ 3,500	\$ 3,500	To provide for various administrative expenses.
F26	Police and Fire	\$ 75,000	\$ 75,000	\$ 75,000	To provide SROs and other supervision at all school facilities.
F28	Board of Education- Conferences and Dues	\$ 25,5	\$ 25,200	\$ 25,200	To provide dues to CABA, ACES, ect. and various conference fees.

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
F30	\$ 60,956	\$ 3,500	\$ 3,500	To provide various professional publications.
F34	\$ 120,978	\$ 60,000	\$ 60,000	To provide funding for the anticipated shortfall between revenue and expenses.
				Frank Fitzgerald Sports Complex

Instructional Supports



- Instructional Supports include: Teacher Supplies and Resources, Technology, Student Manipulatives, Classroom Libraries, Staff Professional Development, Medical Supplies and Services, Athletics, and Other Classroom Needs
- Instructional Supports contribute to a curriculum that includes high-quality, rigorous instruction and modern technology to provide students the skills and competencies they need for success.

Budget Detail

	2021-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
G02	\$ 10,850	\$ 10,850	\$ 10,850	Answering Service Cost of substitute procurement software used by the teachers.
G04	\$ 542	\$ 25,000	\$ 25,000	Repair to Equipment: Instruction To provide repairs to instructional equipment.
G06	\$ 12,582	\$ 20,000	\$ 20,000	Miscellaneous Expense To provide for various instructional expenses.
G08	\$ 4,739	\$ 12,000	\$ 12,000	Elementary Reading Development To provide for supplies and materials to enhance the elementary reading program.
G10	\$ 315,538	\$ 314,400	\$ 314,400	Teaching Supplies To provide for all consumable materials necessary to conduct instruction.
G12	\$ 216,476	\$ 225,000	\$ 225,000	Textbooks To provide for new and replacement textbooks, workbooks, and periodicals used in the classroom.

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
G14	\$ 9,355	\$ 13,500	\$ 13,500	To provide current magazines and newspapers used in classrooms and libraries.
G16	\$ 120,000	\$ 120,000	\$ 120,000	To provide new and replacement technological supplies used in the classroom.
G18	\$ 2,072	\$ 54,750	\$ 54,750	To provide for expenses related to SBAC and other testing.
G20	\$ 49,448	\$ 45,000	\$ 45,000	Services performed to assist in the enhancement of the teaching process.
G22	\$ 37,500	\$ 37,500	\$ 37,500	To provide for replacements and additions to the library collections in each school.
G24	\$ 5,000	\$ 5,000	\$ 5,000	To provide materials for the administration of the library program.

Budget Detail

		2020-2021 Actual	2021-2022 Approved Budget	2022-23 Recommended Budget	Account Description
G26	Equipment- Non Instruction	\$ 4,632	\$ 20,000	\$ 20,000	To provide for the replacement of non-instructional equipment.
G28	Equipment-Instruction	\$ 40,538	\$ 50,000	\$ 50,000	To provide new equipment used directly for instruction.
G29	Technology	\$ 320,000	\$ 320,000	\$ 320,000	To provide equipment for the district's technology plan.
G32	Medical Services: Supplies	\$ 11,377	\$ 11,500	\$ 11,500	To provide all supplies used by the medical services department.
G34	Medical Services: Misc. Expense	\$ 25,000	\$ 25,000	\$ 25,000	To provide for various expenses within the medical services department.
G36	Equipment: Medical Services	\$ 10,000	\$ 10,000	\$ 10,000	To provide all necessary equipment for the medical services department.

Budget Detail

	2020-2021 Actual	2021-2022 Approved Budget	2022-2023 Recommended Budget	Account Description
G38 Equipment and Supplies: Activities	\$ 2,668,882	\$ 100,000	\$ 100,000	To provide equipment and supplies for all interscholastic sports programs.