

**SCOTLAND BOARD OF EDUCATION  
FY 2022-2023 Budget**

4/12/2022, 11:13 AM  
FY22-23 Budget 04-05-22 BOE approved.xlsx

	G	I	K	L	M	N	O	P
1				BUDGET	BUDGET	CHANGE	CHANGE	BUDGET
2				2020-2021	2021-2022	(Col. P-M)	%	2022-2023
<b>3</b>	<b>1000</b>		<b>REGULAR INSTRUCTION</b>					
4	1000	51110	TEACHERS	682,318	711,015	34,445	4.84%	745,460
5	1000	51120	INSTRUCTIONAL AIDES	18,078	11,327	342	3.02%	11,669
6	1000	51130	SUBSTITUTES - TEACHERS	6,000	6,000	0	0.00%	6,000
7	1000	51130	SUBS - INSTRUCTIONAL AIDES	4,000	1,000	0	0.00%	1,000
8	1000	51900	OTHER SALARIES	0	0	0	0.00%	0
9	1000	52100	GROUP INSURANCE	155,558	158,825	(16,703)	-10.52%	142,122
10	1000	52200	FICA TAXES	11,970	11,712	525	4.48%	12,237
11	1000	52510	TUITION REIMB. FOR TEACHERS	2,500	2,500	0	0.00%	2,500
12	1000	52600	UNEMPLOYMENT COMP.	31,724	16,540	(14,540)	-87.91%	2,000
13	1000	52700	WORKER'S COMPENSATION	12,319	12,319	0	0.00%	12,319
14	1000	53070	TESTING/SCORING	9,100	9,100	0	0.00%	9,100
15	1000	53240	FIELD TRIPS	1,640	1,640	0	0.00%	1,640
16	1000	54400	RENTALS	5,856	5,856	0	0.00%	5,856
17	1000	55610	TUITION/PUBLIC IN STATE	50,470	50,470	(10,094)	-20.00%	40,376
18	1000	55800	TRAVEL REIMBURSEMENT	500	500	0	0.00%	500
19	1000	56110	INSTRUCTIONAL SUPPLIES	13,576	7,076	2	0.03%	7,078
20	1000	56410	TEXTBOOKS	3,000	3,000	0	0.00%	3,000
21			<b>TOTAL</b>	<b>1,008,609</b>	<b>1,008,880</b>	<b>(6,023)</b>	<b>-0.60%</b>	<b>1,002,857</b>
<b>22</b>	<b>1001</b>		<b>PRESCHOOL</b>					
23	1001	51120	INSTRUCTIONAL AIDES	14,801	0	0	0.00%	0
24	1001	52200	FICA TAXES	1,132	0	0	0.00%	0
25			<b>TOTAL</b>	<b>15,933</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>
<b>26</b>	<b>1210</b>		<b>SPEC. ED.</b>					
27	1210	51110	TEACHERS	133,664	137,656	(11,857)	-8.61%	125,799
28	1210	51120	INSTRUCTIONAL AIDES	151,346	186,849	(64,814)	-34.69%	122,035
29	1210	51130	SUBSTITUTES - TEACHERS	3,000	3,000	0	0.00%	3,000
30	1210	51130	SUBS - INSTRUCTIONAL AIDES	7,000	10,000	0	0.00%	10,000
31	1210	51901	ADMINISTRATION	40,800	41,494	22,506	54.24%	64,000
32	1210	52200	FICA TAXES	14,874	17,886	(4,804)	-26.86%	13,082
33	1210	53020	LEGAL SERVICES	5,000	5,000	0	0.00%	5,000
34	1210	53070	TESTING/SCORING	1,000	1,000	0	0.00%	1,000
35	1210	53220	IN SERVICE	800	650	0	0.00%	650
36	1210	53400	OTHER PROFESSIONAL SERVICES	0	0	0	0.00%	0
37	1210	54301	SOFTWARE RENEWAL	4,896	5,274	0	0.00%	5,274
38	1210	55301	POSTAGE	500	500	0	0.00%	500

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1				<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>	<b>CHANGE</b>	<b>BUDGET</b>
2				<b>2020-2021</b>	<b>2021-2022</b>	<b>(Col. P-M)</b>	<b>%</b>	<b>2022-2023</b>
39	1210	55610	TUITION/PUBLIC IN STATE	16,530	16,530	85,000	514.22%	101,530
40	1210	56110	INSTRUCTIONAL SUPPLIES	1,000	1,000	0	0.00%	1,000
41	1210	56410	TEXTBOOKS	700	700	0	0.00%	700
42	1210	57300	EQUIPMENT	500	500	0	0.00%	500
43	1210	58100	DUES	0	150	0	100.00%	150
44			<b>TOTAL</b>	<b>381,610</b>	<b>428,189</b>	<b>26,031</b>	<b>6.08%</b>	<b>454,220</b>
45								
46	<b>1300</b>		<b>ADULT EDUCATION</b>					
47	1300	55910	ADULT EDUCATION	2,000	2,000	0	0.00%	2,000
48			<b>TOTAL</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>	<b>2,000</b>
49	<b>1400</b>		<b>SUMMER SCHOOL</b>					
50	1400	51110	TEACHERS	1,600	1,700	51	3.00%	1,751
51	1400	51120	INSTRUCTIONAL AIDES	700	674	20	2.99%	694
52	1400	52200	FICA TAXES	176	182	5	2.75%	187
53	1400	53400	OTHER PROFESSIONAL SERVICES	3,600	3,600	0	0.00%	3,600
54	1400	56110	INSTRUCTIONAL SUPPLIES	150	150	0	0.00%	150
55			<b>TOTAL</b>	<b>6,226</b>	<b>6,306</b>	<b>76</b>	<b>1.21%</b>	<b>6,382</b>
56	<b>2130</b>		<b>HEALTH OFFICE</b>					
57	2130	51130	SUBSTITUTES	1,000	1,000	0	0.00%	1,000
58	2130	51900	OTHER SALARIES	51,197	52,067	2,160	4.15%	54,227
59	2130	52200	FICA TAXES	3,993	4,060	165	4.07%	4,225
60	2130	53220	IN SERVICE	485	370	0	0.00%	370
61	2130	53400	OTHER PROFESSIONAL SERVICES	1,000	1,000	0	0.00%	1,000
62	2130	54300	REPAIRS & MAINTENANCE	500	500	0	0.00%	500
63	2130	55200	INSURANCE	115	230	0	0.00%	230
64	2130	56010	GENERAL SUPPLIES	1,000	1,000	0	0.00%	1,000
65			<b>TOTAL</b>	<b>59,290</b>	<b>60,227</b>	<b>2,325</b>	<b>3.86%</b>	<b>62,552</b>
66	<b>2140</b>		<b>PSYCHOLOGICAL SERVICES</b>					
67	2140	51110	TEACHERS	0	0	0	0.00%	0
68	2140	52200	FICA TAXES	0	0	0	0.00%	0
69	2140	53070	TESTING/SCORING	0	0	7,000	0.00%	7,000
70	2140	53220	IN SERVICE	0	0	0	0.00%	0
71	2140	56110	INSTRUCTIONAL SUPPLIES	0	0	0	0.00%	0
72			<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0.00%</b>	<b>7,000</b>
73	<b>2150</b>		<b>SPEECH PATHOLOGY</b>					

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1				<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>	<b>CHANGE</b>	<b>BUDGET</b>
2				<u>2020-2021</u>	<u>2021-2022</u>	<u>(Col. P-M)</u>	<u>%</u>	<u>2022-2023</u>
74	2150	51110	TEACHERS	66,078	0	0	0.00%	
75	2150	52200	FICA TAXES	958	0	0	0.00%	
76	2150	53400	OTHER PROFESSIONAL SERVICES	0	67,036	0	100.00%	67,036
77			<b>TOTAL</b>	<b>67,036</b>	<b>67,036</b>	<b>0</b>	<b>0.00%</b>	<b>67,036</b>
78	<b>2160</b>		<b><u>PPT SERVICES</u></b>					
79	2160	51900	OTHER SALARIES	5,802	0	0	0.00%	
80	2160	52200	FICA TAXES	444	0	0	0.00%	
81	2160	53400	OTHER PROFESSIONAL SERVICES	25,225	31,471	0	0.00%	31,471
82			<b>TOTAL</b>	<b>31,471</b>	<b>31,471</b>	<b>0</b>	<b>0.00%</b>	<b>31,471</b>
83	<b>2210</b>		<b><u>IMPROVEMENT OF INSTRUCTION</u></b>					
84	2210	53220	IN SERVICE	0	0	3,700	0.00%	3,700
86			<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>3,700</b>	<b>0.00%</b>	<b>3,700</b>
87								
88	<b>2220</b>		<b><u>LIBRARY/MEDIA SERVICES</u></b>					
89	2220	51110	TEACHERS	49,558	50,347	(50,347)	-100.00%	0
91	2220	52200	FICA TAXES	3,791	3,852	(3,852)	-100.00%	0
92	2220	54301	SOFTWARE RENEWAL	500	580	0	0.00%	580
93	2220	56010	GENERAL SUPPLIES	500	420	0	0.00%	420
94	2220	56400	BOOKS & PERIODICALS	1,200	1,200	0	0.00%	1,200
95			<b>TOTAL</b>	<b>55,549</b>	<b>56,399</b>	<b>(54,199)</b>	<b>-96.10%</b>	<b>2,200</b>
96	<b>2230</b>		<b><u>TECHNOLOGY</u></b>					
99	2230	51900	OTHER SALARIES	25,958	0	0	0.00%	0
100	2230	52200	FICA TAXES	1,986	0	0	0.00%	0
101	2230	53400	OTHER PROFESSIONAL SERVICES	9,000	54,000	0	0.00%	54,000
102	2230	54300	REPAIRS & MAINTENANCE	1,000	1,765	0	0.00%	1,765
103	2230	57300	EQUIPMENT	17,000	4,000	0	0.00%	4,000
104			<b>TOTAL</b>	<b>54,944</b>	<b>59,765</b>	<b>0</b>	<b>0.00%</b>	<b>59,765</b>
105	<b>2310</b>		<b><u>BOARD OF EDUCATION</u></b>					
106	2310	51900	OTHER SALARIES	1,810	1,827	(786)	-43.02%	1,041
107	2310	52200	FICA TAXES	139	140	(60)	-42.75%	80
108	2310	53220	IN SERVICE	1,200	1,200	0	0.00%	1,200
109	2310	56010	GENERAL SUPPLIES	500	500	0	0.00%	500
110	2310	58100	DUES & FEES	1,000	1,000	0	0.00%	1,000
111			<b>TOTAL</b>	<b>4,649</b>	<b>4,667</b>	<b>(846)</b>	<b>-18.12%</b>	<b>3,821</b>
112	<b>2320</b>		<b><u>SUPERINTENDENT'S OFFICE</u></b>					

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2				<u>2020-2021</u>	<u>2021-2022</u>	<u>(Col. P-M)</u>	<u>%</u>	<u>2022-2023</u>
113	2320	51900	OTHER SALARIES	12,124	12,331	1,360	11.03%	13,691
114	2320	51901	ADMINISTRATION	58,220	57,219	2,781	4.86%	60,000
115	2320	52200	FICA TAXES	5,381	5,321	(3,404)	-63.97%	1,917
116	2320	55800	TRAVEL REIMBURSEMENT	500	500	0	0.00%	500
117	2320	56010	GENERAL SUPPLIES	250	600	0	0.00%	600
118	2320		DISCRETIONARY FUNDS	0	0	500	100.00%	500
119	2320	58100	DUES & FEES	3,000	2,800	0	0.00%	2,800
120			<b>TOTAL</b>	<b>79,476</b>	<b>78,771</b>	<b>1,237</b>	<b>1.57%</b>	<b>80,008</b>
121	<u>2330</u>		<u>GENERAL ADMINISTRATION</u>					
122	2330	53020	LEGAL SERVICES	9,000	19,000	(10,000)	-52.63%	9,000
123	2330	53310	AUDIT	9,400	11,000	500	4.55%	11,500
124	2330	53400	OTHER PROFESSIONAL SERVICES	5,650	2,850	(50)	-1.75%	2,800
125	2330	55200	INSURANCE	20,600	19,000	0	0.00%	19,000
126			<b>TOTAL</b>	<b>44,650</b>	<b>51,850</b>	<b>(9,550)</b>	<b>-18.42%</b>	<b>42,300</b>
127	<u>2400</u>		<u>SCHOOL OFFICE</u>					
128	2400	51900	OTHER SALARIES	43,718	44,463	3,865	8.69%	48,328
129	2400	51901	ADMINISTRATION	105,174	96,962	6,538	6.74%	103,500
130	2400	52200	FICA TAXES	4,869	4,807	391	8.13%	5,198
131	2400	53220	IN SERVICE	1,000	1,000	0	0.00%	1,000
132	2400	54300	REPAIRS & MAINTENANCE	2,300	2,300	0	0.00%	2,300
133	2400	55300	COMMUNICATIONS(Telephone)	8,000	8,000	800	10.00%	8,800
134	2400	55301	POSTAGE	650	650	0	0.00%	650
135	2400	55400	ADVERTISING	1,750	1,750	0	0.00%	1,750
136	2400	55500	PRINTING	1,000	1,000	0	0.00%	1,000
137	2400	55800	TRAVEL REIMBURSEMENT	400	400	0	0.00%	400
138	2400	56010	GENERAL SUPPLIES	1,300	1,300	0	0.00%	1,300
139	2400	58100	DUES & FEES	0	200	0	100.00%	200
140			<b>TOTAL</b>	<b>170,161</b>	<b>162,832</b>	<b>11,594</b>	<b>7.12%</b>	<b>174,426</b>
141	<u>2510</u>		<u>BUSINESS OFFICE</u>					
142	2510	51900	OTHER SALARIES	29,702	30,212	905	2.99%	31,117
143	2510	52200	FICA TAXES	2,272	2,311	69	2.98%	2,380
144	2510	53220	IN SERVICE	200	200	0	0.00%	200
145	2510	53400	OTHER PROFESSIONAL SERVICES	10,468	10,468	0	0.00%	10,468
146	2510	55800	TRAVEL REIMBURSEMENT	300	300	0	0.00%	300
147	2510	56010	GENERAL SUPPLIES	800	450	0	0.00%	450
148	2510	58100	DUES & FEES	200	200	0	0.00%	200

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2				2020-2021	2021-2022	(Col. P-M)	%	2022-2023
149			<b>TOTAL</b>	<b>43,942</b>	<b>44,141</b>	<b>974</b>	<b>2.21%</b>	<b>45,115</b>
150	<b>2600</b>		<b><u>BUILDING AND GROUNDS</u></b>					
151	2600	51900	OTHER SALARIES	75,166	77,241	6,456	8.36%	83,697
152	2600	52200	FICA TAXES	5,750	5,909	494	8.36%	6,403
153	2600	54300	REPAIRS & MAINTENANCE	30,000	30,000	4,000	13.33%	34,000
154	2600	55800	TRAVEL REIMBURSEMENT	125	125	0	0.00%	125
155	2600	56010	GENERAL SUPPLIES	9,500	7,783	0	0.00%	7,783
156	2600	56220	ELECTRICITY	28,000	28,000	(8,000)	-28.57%	20,000
157	2600	56240	HEATING OIL	34,100	32,985	11,820	35.83%	44,805
158			<b>TOTAL</b>	<b>182,641</b>	<b>182,043</b>	<b>14,770</b>	<b>8.11%</b>	<b>196,813</b>
159	<b>2700</b>		<b><u>PUPIL TRANSPORTATION</u></b>					
160	2700	55100	PUPIL TRANSPORTATION	91,670	94,420	2,910	3.08%	97,330
161	2700	56290	FUEL - OTHER	4,000	4,000	0	0.00%	4,000
162			<b>TOTAL</b>	<b>95,670</b>	<b>98,420</b>	<b>2,910</b>	<b>2.96%</b>	<b>101,330</b>
163	<b>3100</b>		<b><u>FOOD SERVICES</u></b>					
164	3100	53400	OTHER PROFESSIONAL SERVICES	21,500	22,000	0	0.00%	22,000
165				<b>21,500</b>	<b>22,000</b>	<b>0</b>	<b>0.00%</b>	<b>22,000</b>
166								
167			<b>Total Education Budget</b>	<b>2,325,356</b>	<b>2,364,997</b>	<b>0</b>	<b>0.00%</b>	<b>2,364,997</b>